

**Hampshire Fire and Rescue Authority**

**Appendix A**

**Governance Committee**

**25 November 2011**

**Internal Audit progress report 2011/12**

**Report of the Treasurer**

## **1. Opinion definitions**

<b>Opinion</b>	<b>Framework of governance, risk management and management control</b>
Substantial assurance	A sound framework in place that is operating effectively.
Adequate Assurance	Basically a sound framework in place with possible opportunities to improve controls or some immaterial evidence of inconsistent application.
Limited assurance	Critical weakness(es) identified within the framework and /or significant evidence of inconsistent application.
No assurance	Fundamental weaknesses have been identified or the framework is ineffective or absent.

## 2. Status of 'live' reports and reports closed since April 2011

Audit title	Report date	Audit Sponsor	Audit Assessment		Management Actions (of which are 'high' priority)			
			Original	Current	Reported	Cleared	Pending	Overdue
Capital contracts	2/9/11	D of CS	Substantial	Substantial	0			
Travel and subsistence	6/7/11	H of F&OS	Adequate	Adequate	5 (0)	4	1	0
Information management	3/8/11	H of F&OS	Advisory report	Advisory report	8 (0)	0	8	0

## 3. Executive summaries of new reports published where critical weaknesses or unacceptable levels of risk were identified

3.1 None of the reports issued in the period under review have identified critical weaknesses.

## 4. Internal audit performance

4.1 The 2011/12 internal audit plan was prepared in line with the internal audit strategy and was endorsed by the Governance Committee in March 2011. The original plan totalled 185 days and, in addition, 20 days of work in progress was carried forward from last year. The actual days delivered as at the time this report was produced (30 September 2011) are detailed below:

<b>Summary of audit days delivered April to September 2011</b>		
	Days	Days
Previous year carry forward		20
2011/12 agreed audit plan	185	
Variations to the plan	0	
Revised 2011/12 plan		185
Total for 2011/12		205
Actual days delivered		97
Percentage of total days delivered		47%

## 5. Rolling work programme

Audit title	Audit Sponsor	Audit Progress				
		Audit Outline issued / Qtr planned	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
<b>2010/11 Audit Plan</b>						
Capital contracts	D of CS	✓	✓	✓	✓	2/9/11
Travel and subsistence	H of F&OS	✓	✓	✓	✓	6/7/11
Proactive fraud work – travel and subsistence	D of CS and D of HR	✓	✓	✓	✓	
Information management	H of F&OS	✓	✓	✓	✓	3/8/11
Pension arrangements	D of HR and H of F&OS	✓	✓	✓	✓	
Community response support - advice	AM – Response Support	✓	✓	✓	n/a	n/a
<b>2011/12 Audit Plan</b>						
Payroll	D of HR	✓	✓			

Audit title	Audit Sponsor	Audit Progress				
		Audit Outline issued / Qtr planned	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
SAP / creditors	H of F&OS	✓	✓			
Revenue contracts	H of F&OS	✓	✓	✓	✓	
Safeguarding	D of SD	Q4				
Taxation	D of HR	✓	✓	✓		
Insurance and compensation	D of CS	✓	✓			
Sponsorship	H of M&C	Q4				
Financial challenge	CO	✓	✓			
RDS availability	ACO Response or AM Response Support	Q3				
Fuel issues (themed review)	D of CS	Q4				
Proactive fraud work	D of CS and D of HR	Combined with 10/11 review above				

Audit title	Audit Sponsor	Audit Progress				
		Audit Outline issued / Qtr planned	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
NFI	D of CS and D of HR	✓	✓			
Network management and monitoring	D of CS	✓	✓			
Firewatch	D of CS	✓	✓			

### Key to sponsors

CO	Chief Officer
D of CS	Director of Corporate Services
D of HR	Director of Human Resources
H of F&OS	Head of Financial and Office Services

D of SD	Director of Service Delivery
H of M&C	Head of Marketing and Communications