

Governance Committee

25 November 2011

Internal Audit progress report 2011/12

Report of the Treasurer

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1. Summary

- 1.1 The purpose of this paper is to provide the Governance Committee with:
- an overview of internal audit work completed in accordance with the approved audit plan
 - an overview of the status of 'live' reports.

2. Recommendations

- 2.1 That the Governance Committee note the progress of internal audit work for the period ending 30 September 2011.

3. Background

- 3.1 Under the Accounts and Audit (England) Regulations 2011, Hampshire Fire and Rescue Authority is responsible for:
- ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of functions and includes arrangements for the management of risk; and
 - undertaking an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control.
- 3.2 In accordance with proper internal audit practices and the Internal Audit Strategy, the Chief Internal Auditor is required to provide a written status report to the Governance Committee, summarising:
- the status of 'live' internal audit reports;
 - an update on progress against the annual audit plan;
 - a summary of internal audit performance, planning and resourcing issues; and

- a summary of significant issues that impact on the Chief Internal Auditor's annual opinion.
- 3.3 Appendix 1 summarises the activities of internal audit for the period ending 30 September 2011.

4. Risk analysis

- 4.1 The risk based approach to internal audit planning and reviews aims to ensure that internal audit resource focuses on key business risks and as such the Authority's risk register has been used to inform the planning process and ensure that key risks are reflected in planned work.

5. Environmental and sustainability impact assessment

- 5.1 Proposals have no environmental or sustainability impacts.

6. People impact assessment

- 6.1 The proposals in this report are considered compatible with the provisions of the European Convention on Human Rights, the Human Rights Act 1998 and Race Relations (Amendment) Act 2000.

7. Resource implications

- 7.1 The 2011/12 plan was prepared on the basis of audit need and agreed with senior managers and endorsed by Hampshire Fire and Rescue Authority, following comprehensive risk assessment. The cost is reflected in the Authority's budget.
- 7.2 The audit plan will remain fluid to enable us to react to the changing needs of Hampshire Fire and Rescue Authority.
- 7.3 A restructure of the audit team (effective May 2011) has adopted a matrix style approach, by using a resource pool of multi disciplinary auditors capable of forming into teams as audit projects determine. This approach ensures an appropriate level of independence in the rotation of audit reviews and the avoidance of over reliance on individual areas of expertise.

Section 100 D - Local Government Act 1972 - background documents

The following documents disclose facts or matters on which this report, or an important part of it, is based and has been relied upon to a material extent in the preparation of this report.

NB the list excludes:

1. published works; and,
2. documents which disclose exempt or confidential information as defined in the Act.

Title	Location
None	