

**Hampshire Fire and Rescue Authority**

**Appendix 1**

**Standards and Governance Committee**

**21 September 2012**

**Internal Audit progress report 2012/13**

**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 2012

Audit title	Report date	Audit Sponsor	Audit Assessment		Management Actions (of which are 'high' priority)			
			Original	Current	Reported	Cleared	Pending	Overdue
Travel and subsistence	6/7/11	H of F&OS	Adequate	Adequate	5(0)	5(0)		
Information management	3/8/11	H of F&OS	Advisory report	Advisory report	8(0)	8(0)		
SAP/Creditors	18/1/12	H of F&OS	Adequate	Adequate	3 (0)	3(0)		
Revenue Contracts	31/1/12	H of F&OS	Adequate	Adequate	8 (0)	7(0)	1(0)	
Financial Challenge	5/12/11	CO	Adequate	Adequate	3 (2)	2 (1)		1(1)
Payroll	24/4/12	D of HR	Adequate	Adequate	4(1)	3(1)	1(0)	
Safeguarding	15/6/12	CO/D of HR	Adequate	Adequate	9(1)	7(1)	2(0)	

Audit title	Report date	Audit Sponsor	Audit Assessment		Management Actions (of which are 'high' priority)			
			Original	Current	Reported	Cleared	Pending	Overdue
			Taxation	17/8/12	D of CS	Limited	Limited	9(1)
Insurance and compensation	24/4/12	H&S mgr	Adequate	Adequate	6(3)	5(2)	1(1)	

### 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 2012/13 internal audit plan, totalling 185 days was prepared in line with the internal audit strategy and was endorsed by the Standards and Governance Committee in March 2012. As at 31 August 2012, we have delivered 31% of the total plan.

## 5. Rolling work programme

Audit title	Audit Sponsor	Audit Progress					
		Audit scoping started	Audit Outline issued / Qtr planned	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
<b>2011/12 audit plan</b>							
Taxation (various inc. VAT, benefits in kind)	D of CS	✓	✓	✓	✓	✓	17/8/12
Fuel issues	D of CS	✓	✓	✓	✓	✓	
Payroll	D of HR	✓	✓	✓	✓	✓	24/4/12
Safeguarding	D of SD	✓	✓	✓	✓	✓	15/6/12
Insurance costs and compensation	D of CS	✓	✓	✓	✓	✓	26/4/12
IT VPN (Fire)	D of CS	✓	✓	✓	✓	✓	18/5/12
<b>2012/13 audit plan</b>							
<b>Financial management</b>							

Audit title	Audit Sponsor	Audit Progress					
		Audit scoping started	Audit Outline issued / Qtr planned	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
Budgetary control and financial planning	D of CS		✓	✓	✓	✓	
Strategy, planning, performance and quality (including workforce planning)	CO / D of CS						
Risk Management	CO / D of CS		✓	✓			
<b>Procurement</b>							
Procurement (various inc GPC)	H of F		✓	✓	✓	✓	
<b>Human resources</b>							
Training centre	D o HR						
<b>Other financial systems/misc</b>							
Sponsorships	D of SD						

Audit title	Audit Sponsor	Audit Progress					
		Audit scoping started	Audit Outline issued / Qtr planned	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
Project and programme management (and/or specific projects)	D of HR						
Fleet maintenance centre	H of F						
RDS availability	D of SD						
Sustainability	H of F	✓					
<b>Themed audits</b>							
various themes	D of CS						
<b>Special investigations</b>							
Proactive fraud work	D of CS & D of HR	✓					
NFI	D of CS & D of HR	✓	n/a				
<b>Computer audit</b>							

Audit title	Audit Sponsor	Audit Progress					
		Audit scoping started	Audit Outline issued / Qtr planned	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
Applications (various) (Fire)	D of CS	✓					
Firewatch	D of SD	✓	✓				

### Key to sponsors

CO	Chief Officer
D of CS	Director of Corporate Services
D of HR	Director of Human Resources
H of F	Head of Financial and Office Services
D of SD	Director of Service Delivery
H of M&C	Head of Marketing and Communications