

Hampshire Fire and Rescue Authority

Appendix 1

Standards and Governance Committee

30 November 2012

Internal Audit progress report 2012/13

Report of the Treasurer

1. Opinion definitions

Opinion	Framework of governance, risk management and management control
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 September 2012

Audit title	Report date	Audit Sponsor	Audit Assessment		Management Actions (of which are 'high' priority)			
			Original	Current	Reported	Cleared	Pending	Overdue
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)	3 (2)		
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)	9(1)		
Taxation	17/8/12	D of CS	Limited	Limited	9(1)	1(1)	8(0)	
Insurance and compensation	24/4/12	H&S mgr	Adequate	Adequate	6(3)	5(2)	1(1)	
Fuel issues	21/9/12	D of CS	Adequate	Adequate	2(0)	1(0)	1(0)	

Audit title	Report date	Audit Sponsor	Audit Assessment		Management Actions (of which are 'high' priority)			
			Original	Current	Reported	Cleared	Pending	Overdue
Budgetary control and financial planning	16/10/12	D of CS	Adequate	Adequate	6(0)	1(0)	5(0)	
Risk Management	17/10/12	CO/ D of CS	Substantial	Substantial	0(0)			
Procurement	16/10/12	H of F	Substantial	Substantial	1(0)	1 (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 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 28 October 2012, we have delivered 49% of the total plan.

5. Rolling work programme

Audit title	Audit Sponsor	Audit Progress					
		Audit scoping / Qtr planned	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
2011/12 audit plan							
Taxation (various inc. VAT, benefits in kind)	D of CS	✓	✓	✓	✓	✓	17/8/12
Fuel issues	D of CS	✓	✓	✓	✓	✓	21/9/12
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
2012/13 audit plan							
Financial management							

Audit title	Audit Sponsor	Audit Progress					
		Audit scoping / Qtr planned	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
Budgetary control and financial planning	D of CS	✓	✓	✓	✓	✓	16/10/12
Strategy, planning, performance and quality (including workforce planning)	CO / D of CS	Qtr 3					
Risk Management	CO / D of CS	✓	✓	✓	✓	✓	17/10/12
Procurement							
Procurement (various inc GPC)	H of F	✓	✓	✓	✓	✓	16/10/12
Human resources							
Training centre	D o HR	Qtr 3					
Other financial systems/misc							
Sponsorships	D of SD	Qtr 4					

Audit title	Audit Sponsor	Audit Progress					
		Audit scoping / Qtr planned	Audit Outline issued	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	Qtr 4					
RDS availability	D of SD	Audit removed from plan as lower priority audit and time has been reallocated to other, higher priority reviews.					
Sustainability	H of F	✓	✓				
Themed audits							
Various themes	D of CS	Combined with proactive fraud work					
Special investigations							
Proactive fraud work	D of CS & D of HR	✓	✓				
NFI	D of CS & D of HR	✓	✓	✓	✓	n/a	n/a

Audit title	Audit Sponsor	Audit Progress					
		Audit scoping / Qtr planned	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
Computer audit							
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
----------	--------------------------------------