

Hampshire Fire and Rescue Authority

Appendix 1

Standards and Governance Committee

11 December 2013

Internal Audit progress report 2013/14 (November 2013)

Report of the Treasurer

1. Opinion definitions

Opinion	Framework of governance, risk management and management control
Substantial assurance	A sound framework of internal control is in place and is operating effectively. No risks to the achievement of system objectives have been identified.
Adequate Assurance	Basically a sound framework of internal control with opportunities to improve controls and/or compliance with the control framework. No significant risks to the achievement of system objectives have been identified.
Limited assurance	Significant weakness identified in the framework of internal control and/or compliance with the control framework which could place the achievement of system objectives at risk.
No assurance	Fundamental weakness identified in the framework of internal control or the framework is ineffective or absent with significant risks to the achievement of system objectives.

2. Status of 'live' reports and reports closed since our last progress report

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	D of CS	Adequate	Adequate	8(0)	7(0)	1(0)*	
Taxation	17/8/12	D of CS	Limited	Limited	9(1)	8(1)	1(0)*	
Budgetary control and financial planning	16/10/12	D of CS	Adequate	Adequate	6(0)	4(0)	2(0)*	
Project and programme management	18/2/13	D of HR	Limited	Limited	20(4)	18(4)	2(0)*	
Sustainability	30/5/13	H of F	Adequate	Adequate	15(4)	8(1)	7(3)	
Training centre	5/7/13	D of HR	Adequate	Adequate	17(4)	11(4)	6(0)*	
Applications – TranMan	8/11/13	D of CS	Adequate	Adequate	1(1)	0(0)	1(1)	

Note * - original target dates for some actions have been extended as outlined in the Performance Review Manager's report on progress on the implementation of audit management actions

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 2013/14 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 April 2013. As at 31 October 2013, we have delivered 62% 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
2012/13 audits							
Strategy, planning, performance and quality (including workforce planning) – Data Quality	CO / D of CS	✓	✓	✓	✓	✓	
Fleet maintenance centre	H of F	✓	✓	✓	✓	✓	
2013/14 audits							
Shared services – IBC Financial element	D of CS	Q4					
Payroll, including agency staff and consultants	H of HR and Training	✓					
Debtors and cash income	D of CS	✓	✓	✓	✓		

Audit title	Audit Sponsor	Audit Progress					
		Audit scoping / Qtr planned	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
Pension arrangements	H of HR and Training	✓					
Commercial activities	D of CS	✓	✓	✓			
Information management	D of CS	Q4					
Capital contracts	H of F	✓					
Supplies, stores and logistics	H of F	✓	✓	✓			
Taxation	D of CS	✓	✓	✓	✓	✓	
Network control	H of Response Delivery	✓	✓	✓			
Financial challenge/Efficiency outcomes	D of CS	✓	✓	✓			
Themed audit	D of CS	Q2					

Audit title	Audit Sponsor	Audit Progress					
		Audit scoping / Qtr planned	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
Proactive fraud work	D of CS and D of HR	Q3					
NFI	D of CS and D of HR	n/a	n/a	✓			
Applications – TranMan	D of CS	✓	✓	✓	✓	✓	7/11/13

Key to sponsors

CO	Chief Officer
D of CS	Director of Corporate Services
D of HR	Director of Human Resources
H of HR and Training	Head of Human Resources and Training

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