

**Hampshire Fire and Rescue Authority**

**Appendix 1**

**Governance Committee**

**28 March 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 November 2011

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)	4	1	0
Information management	3/8/11	H of F&OS	Advisory report	Advisory report	8 (0)	3	5	0
Pension Arrangements	22/11/11	D of HR and H of F&OS	Adequate	Adequate	3 (0)	3 (0)	0	0
SAP/Creditors	18/1/12	H of F&OS	Adequate	Adequate	3 (0)	2	1	0
Revenue Contracts	31/1/12	H of F&OS	Adequate	Adequate	8	5	3	0
Financial Challenge	5/12/11	CO	Adequate	Adequate	3 (2)	2 (1)	1 (1)	0
Firewatch (advisory report)	9/2/12	D of CS	n/a	n/a	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, giving a total of 205 days for 2011/12. As at 29 February 2012, we have delivered 93% of the total plan.

## 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
Proactive fraud work – travel and subsistence	D of CS and D of HR	✓	✓	✓	✓	
Pension arrangements	D of HR and H of F&OS	✓	✓	✓	✓	22/11/11
Community response support (advisory report)	AM – Response Support	✓	✓	✓	n/a	n/a
<b>2011/12 Audit Plan</b>						
Payroll	D of HR	✓	✓	✓	✓	
SAP / creditors	H of F&OS	✓	✓	✓	✓	18/1/12

Audit title	Audit Sponsor	Audit Progress				
		Audit Outline issued / Qtr planned	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
Revenue contracts	H of F&OS	✓	✓	✓	✓	31/1/12
Safeguarding	D of SD	✓	✓			
Taxation	D of HR	✓	✓	✓	✓	
Insurance and compensation	D of CS	✓	✓	✓	✓	
Financial challenge	CO	✓	✓	✓	✓	5/12/11
Fuel issues (themed review)	D of CS	✓				
Proactive fraud work	D of CS and D of HR	Combined with 10/11 review above				
NFI	D of CS and D of HR	✓	✓			
External VPN service	D of CS	✓	✓			

Audit title	Audit Sponsor	Audit Progress				
		Audit Outline issued / Qtr planned	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
Firewatch	D of CS	✓	✓	✓	✓	9/2/12

**Key to sponsors**

CO	Chief Officer
D of CS	Director of Corporate Services
D of HR	Director of Human Resources
D 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