

Governance Committee

29 June 2010

Annual Internal Audit opinion 2009/10

Report of the Treasurer

Contact: Karen Shaw, tel 01962 846194 or email karen.shaw@hants.gov.uk

1 Summary

1.1 It is Internal Audit's opinion that Hampshire Fire and Rescue Authority has an appropriate framework of control. It provides reasonable assurance for the effective, efficient and economic achievement of the Authority's objectives. Audit testing has shown controls to be working in practice. Where improvements to controls are required, we are satisfied that appropriate action has been, or will be taken.

1.2 The following paragraphs explain how we arrived at this opinion.

2 Recommendation

2.1 That the audit work completed during the year be noted; and that the Internal Audit assurance statement for 2009/10 detailed in Appendix A be accepted.

3 Background

3.1 In accordance with the Accounts and Audit (England) Regulations 2003, as amended in 2006, the Authority is required to include an annual governance statement within its published accounts.

3.2 To support this, the Chief Internal Auditor is required to provide an independent opinion on the adequacy and effectiveness of the system of internal control operating across the Authority.

3.3 This opinion is contained in the assurance statement attached at Appendix A.

3.4 It is a management responsibility to develop and maintain the internal control framework, and to ensure that the Authority's resources are properly applied. Internal audit is an assurance function that provides an independent and objective opinion to the Authority on the control environment by evaluating its effectiveness in achieving the Authority's objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper,

economic, efficient and effective use of resources (source: CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom 2006).

4 Objectives

4.1 This report outlines the level of assurance that we are able to give, based on the internal audit work completed during the year. In particular it:

- gives an opinion on the overall adequacy and effectiveness of the Authority's internal control environment
- discloses any qualification to that opinion, together with the reasons for the qualification
- presents a summary of the audit work undertaken to formulate the opinion, including reliance placed on work by other assurance bodies
- draws attention to any issues the Chief Internal Auditor judges particularly relevant to the preparation of the annual governance statement
- compares the work actually undertaken with the work that was planned and summarises the performance of Internal Audit against performance measures and criteria
- comments on compliance with these standards and communicates the results of the Internal Audit quality assurance programme.

5 Audit approach

5.1 A summary outlining the audit approach and audit delivery during 2009/10 is provided at Appendix B.

5.2 Detailed reports, giving Internal Audit's opinion on each of the systems examined, have been issued to individual managers who have provided their responses. This report provides an opinion on the overall control framework using the following terms which are defined in Appendix C:

- appropriate
- incomplete
- inadequate.

6 Overall assurance

- 6.1 It is Internal Audit's opinion that Hampshire Fire and Rescue Authority has an appropriate framework of control. It provides reasonable assurance for the effective, efficient and economic achievement of the Authority's objectives. Audit testing has shown controls to be working in practice. Where improvements to controls are required, we are satisfied that appropriate action has been, or will be taken.
- 6.2 There has been no change in the overall level of assurance provided compared to that given in our 2008/09 annual Internal Audit opinion.

7 Progress on issues raised in previous years

- 7.1 The 2008/09 annual Internal Audit opinion, reported to the Governance Committee in June 2009, raised new or ongoing concerns in a number of areas which are summarised below.

Data quality

- 7.2 The 2008/09 annual report highlighted that roles and responsibilities for data quality had not been assigned and that a data quality strategy was not in place. Follow-up work in 2009/10 confirmed that roles and responsibility to develop the strategy have been assigned to the Community Risk Intelligence Team. A draft strategy has been developed which is awaiting final approval and publication. Further information is given in Appendix D.

Management comments

- 7.3 A draft Data Management Strategy is due to be presented at the relevant information forums in May 2010. An action plan to help implement the principles in the strategy is being developed jointly by the Risk Intelligence and Performance Review Teams.

Fleet Maintenance Centre

- 7.4 Concerns have previously been raised about the stock control system for the Fleet Maintenance Centre (FMC) and the inability to produce useful and timely management information. No formal audit work was carried out in 2008/09 due to the relocation of the FMC and potential organisational changes.
- 7.5 The planned review for 2009/10 was subsequently delayed following the appointment of external consultants to review the FMC's performance, management structures and associated ICT systems. The external consultant's review was reported to the Performance Review and Scrutiny Committee in September 2009. The Internal Audit review of the FMC has been deferred to 2010/11 pending the implementation of the external consultant's recommendations for improvement.

Management comments

- 7.6 The external review is proving to be very useful. A number of recommendations for improving the operation of the FMC are anticipated and these will be reported to the Performance Review and Scrutiny Committee for approval. The consultants' work includes a review of the fleet maintenance management information system.

Fuel issues

- 7.7 It was reported in the 2008/09 annual opinion that inadequate management information for fuel stocks would be addressed with the acquisition of a new fuel management and monitoring system. The system acquisition was delayed, therefore, as an interim solution, we understand that controls have been improved with the enhancement of manual monitoring. We understand the new system is planned for implementation over the summer of 2010.

Management comments

- 7.8 Following a tendering exercise, a contract for the supply of a new fuel management system has been awarded. It is expected that the new system will be fully rolled out by Quarter 2 2010.

8 Issues raised during 2009/10

Main Findings

- 8.1 17 reviews were completed in 2009/10. Based on the audit evidence, 13 systems /establishments had an appropriate framework of control and one had an incomplete framework of control. Overall, audit testing has shown that the controls are operating in practice. Of the remaining reviews, one was a follow-up audit where we found that progress had been made against agreed recommendations and one provided assurance that the LPSA2 grant claim was appropriate. We also assisted management to complete a self assessment against CIPFA's Red Book 2 – 'Managing the risk of fraud'.
- 8.2 A summary of the opinions on the reviews carried out in 2009/10 is shown at Appendix D.

Training centre

- 8.3 The Training Centre was undergoing some management changes and an audit was requested during the early stages of this review to allow our recommendations to be considered and incorporated into the proposed way forward.
- 8.4 Our work identified a number of control and compliance issues across all areas covered by the review. In particular, the lack of sound management information to optimise the planning of training delivery.

We will carry our follow-up work during 2010/11 to assess progress with the management review and resulting control framework.

Management comments

- 8.5 One of the key requirements of the Workforce Strategy Management Information project is the implementation of a 'training and events' module. This has been partly developed utilising SAP, but following a review of the strategy, this is now likely to be superseded by a change in the preferred application platform (using an off-the-shelf package specifically developed for fire and rescue services).

Common findings

- 8.6 No significant common findings have been identified during the year.

Follow-up work

- 8.7 Where an assignment concludes that the overall framework of control in an establishment or system is 'inadequate', a follow-up review is carried out within one year. There were no inadequate opinions in 2008/09, but follow-up work was undertaken to assess progress made in implementing recommendations arising from our review of Data Quality (reference 7.2).
- 8.8 We also followed up progress in addressing issues with SAP accesses within the payroll operations review. We found that appropriate measures had been taken to address the recommendations made.
- 8.9 We will continue to review the implementation of audit recommendations made in 2009/10 as part of our 2010/11 audit plan. In addition, the Authority has a robust and commendable process for monitoring the implementation of agreed actions and progress has been reported to each meeting of the Governance Committee during the year and the outcomes of the process are regularly discussed with Internal Audit.

Pro-active fraud work

- 8.10 During 2009/10 we worked with management to complete an assessment against the CIPFA guidance 'Managing the risk of fraud – actions to counter the risk of fraud and corruption' (known as 'Red Book 2'). The assessment is against criteria generally considered to represent best practice for all public bodies.
- 8.11 The assessment found that the Authority's current arrangements are generally effective and fit for purpose to help maintain a low incidence of fraud and corruption. Recommendations were made to enhance the existing arrangements. Detail of this work can be found in Appendix D.

- 8.12 Data matches reported by the Audit Commission as a result of the 2009 National Fraud Initiative (NFI) were risk assessed and investigated. No significant issues were identified.

Irregularities

- 8.13 No potential irregularities have been reported to us during the year.

9 Resource implications

- 9.1 The cost of preparing the annual Internal Audit opinion report are reflected in the agreed annual Internal Audit plan and provided for in the Authority's revenue budget.

10 People Impact assessment

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

11 Environmental and Sustainability impact assessment

- 11.1 Proposals have no environmental or sustainability impacts.

Section 100 D – Local Government Act 1972 – background papers

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:

Published works.

Documents which disclose exempt or confidential information as defined in the Act.

TITLE	FILE
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None

Appendix A

Annual assurance statement for the year ended 31 March 2010

Introduction

The Accounts and Audit Regulation 2003, amended in 2006, require the Treasurer to maintain an adequate and effective system of internal audit.

The Regulations also require the Hampshire Fire and Rescue Authority to include an annual governance statement within its published accounts.

To support the process of producing the annual governance statement, the Chief Internal Auditor is required to provide an independent opinion on the adequacy and effectiveness of the control environment, comprising risk management, control and governance.

Responsibilities

It is management's responsibility to develop and maintain the internal control framework, and to ensure that resources are properly applied in the manner and on the activities intended. It is the responsibility of Internal Audit to form an independent opinion, based on reviews during the year, on the adequacy and effectiveness of the system of internal control.

Basis of opinion

The strategic and annual Internal Audit plans were prepared by the Chief Internal Auditor to take account of the characteristics and relative risks of the activities involved and were approved by the Treasurer. The Internal Audit plan has been delivered in accordance with the Code of Practice for Internal Audit in Local Government in the United Kingdom, issued by CIPFA.

Work has been planned and performed so as to obtain all the information and explanations which were considered necessary in order to provide sufficient evidence to give reasonable assurance that the internal control system is operating effectively. However, this assurance can never be absolute. The most that the Internal Audit Service can do is to provide reasonable assurance that there are no major weaknesses in the system of control.

Opinion

In my opinion, Hampshire Fire and Rescue Authority has an appropriate framework of control. It provides reasonable assurance for the effective, efficient and economic achievement of the Authority's objectives. Audit testing has shown controls to be working in practice.

Karen Shaw
Chief Internal Auditor
Hampshire Fire and Rescue Authority

30 April 2010

Appendix B

Audit Background

1 Scope of Internal Audit

1.1 The Chief Internal Auditor is required to provide the Authority with an assurance on the system of internal control. It should be noted, however, that this assurance can never be absolute. The most that the Internal Audit Service can do is to provide reasonable assurance that there are no major weaknesses in the system of control. In assessing the level of assurance to be given the following have been taken into account:

- all audits completed during 2009/10, including those audits brought forward from 2008/09
- any follow-up action taken in respect of audits from previous periods
- any significant recommendations not accepted by management and the consequent risks
- the effects of any significant changes to the organisation's objectives or systems
- the quality of Internal Audit's performance
- the proportion of audit need that has been covered to date
- the extent to which resource constraints may limit the ability to meet the full audit needs of the Authority
- any limitations that may have been placed on the scope of Internal Audit.

2 Audit service quality

2.1 The service we provide is designed to ensure compliance with the standards for internal audit promulgated by the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom 2006. The standards cover the following areas:

- scope of internal audit
- independence
- ethics for internal auditors
- audit committees
- relationships
- staffing, training and continuing professional development
- audit strategy and planning
- undertaking audit work

- due professional care
- reporting
- performance, quality and effectiveness.

2.2 We have a number of mechanisms in place to ensure that our services are of a consistently high standard. In particular:

- we are registered under British Standard BS EN ISO 9001:2008, the international quality management standard and have developed a comprehensive set of audit and management procedures to underpin this
- we have Investors in People accreditation which ensures that the training and development needs of all our staff are reviewed on an annual basis as part of our individual planning process, with essential needs delivered within the year
- we have a quality assurance programme which includes an annual service improvement planning process; annual benchmarking with other local authority internal audit providers to compare the efficiency, effectiveness and economy of our services; a rolling programme of reviews of a sample of completed audit reviews and management processes to ensure consistency in approach and compliance with professional standards and quality procedures; and a quarterly review by the County Treasurer's Management Team of our performance indicators.

2.3 Whilst identifying some opportunities for continuous development, the results of the quality assurance programme confirm that we substantially comply with the requirements of the Code of Practice.

2.4 In addition, our work is subject to annual review by the Authority's external auditors who continue to rely on our work to support their audit opinion.

3 **Audit Needs**

3.1 A risk assessment was undertaken for the 2009/10 audit plan, which involved an analytical review of data relating to the Authority including: size of budgets, content of committee reports or committee decisions, previous audit findings and consultation with the Director of Corporate Services and other finance managers to ensure the audit plan addressed the key risks facing the Authority.

A summary of audit days delivered during 2009/10 is provided in Table One.

Table One – Summary of audit days delivered (2009/10)

Detail	2009/10 Days	Days
Days brought forward from 2008/09		31
Audit plan agreed by Treasurer	250	
Variations to the plan	-14	
Revised plan at the year end		236
Total days		267
Total days delivered including delivery of carry forward audits		232
Days carried forward to 2010/11		35

- 3.2 The 2008/09 brought forward days relate to Stores Procurement and Overtime which were in progress at the end of the year. Both audits were completed during 2009/10 and are included in this report.
- 3.3 The audit plan was revised during the year to 236 days. The original and revised audit plans are shown at Appendix E. Changes to the plan reflect the bringing forward or deferral of audits due to management requests or concerns and time extensions or reductions as a result of our risk assessment and client feedback.
- 3.4 The carry forward days relate to audits where a draft was issued and awaiting confirmation of factual accuracy or where testing was in progress as at 31 March 2010. Of those audits, Sustainability, the Retained Fire-fighters system, Service Delivery Internal Audit Team and Databases are not included in this report but will be reported in the 2010/11 audit opinion. Capital contracts is an on-going review of the new Winchester Fire Station development which will be reported when complete.
- 3.5 No limitations were placed on the scope of our work during the year.

4 Audit approach

- 4.1 We examined systems operating to achieve objectives set by management in each of the areas detailed in Appendix E. We are not aware of any significant changes to any of the systems reviewed since our work was conducted.

4.2 Our work has been carried out using a systems based audit approach. This covers the control environment of the Authority which comprises the systems of governance, risk management and internal control. Key elements of the control environment include:

- establishing and monitoring the achievement of the Authority's objectives
- the facilitation of policy and decision-making ensuring compliance with established policies, procedures, laws and regulation - including how risk management is embedded in the activity of the Authority, how leadership is given to the risk management process, and how staff are trained or equipped to manage risk in a way appropriate to their authority and duties
- ensuring the economical, effective and efficient use of resources, and for securing continuous improvement in the way in which functions are exercised, having regard to a combination of economy, efficiency and effectiveness
- the financial management of the Authority and the reporting of financial management
- the performance management of the Authority and the reporting of performance management.

4.3 An implicit part of our systems based audit approach is an evaluation of the controls in place to prevent and detect fraud and we perform sufficient audit testing to confirm that controls are working in practice.

5 **Audit Liaison**

5.1 Staff within the Authority have been co-operative and helpful during audits, and have worked with us to ensure that audits have been timed to suit both parties.

5.2 Management responses to audit reports have been prompt, helping to ensure that recommendations to address control weaknesses receive management's early attention. This has been aided by the pro-active role undertaken by the Deputy Performance Review Manager in tracking and following up audit responses and action plans.

5.3 Quarterly meetings have taken place between the Director of Corporate Services, Head of Financial and Office Services, Deputy Performance Review Manager and Internal Audit to discuss progress on the delivery of the Internal Audit plan and provide an opportunity to share information on audit and operational developments within the service. In addition the Director of Corporate Services gave a presentation to Audit Services in December 2009 outlining the expectations of Internal Audit from a customer's perspective and this has been used to further develop communication and liaison.

Appendix C

Audit opinion definitions:

Appropriate	Sufficient controls exist to manage the key risks identified in an effective and efficient manner.
Incomplete	One or more key controls are missing therefore there is a need to introduce additional controls to manage the risk to the organisation.
Inadequate	Controls are considered to be insufficient to manage the risks identified, with the absence of at least one critical control mechanism. Failure to improve controls could lead to increased risk of major loss or embarrassment to the organisation.

Hampshire Fire and Rescue Authority

Annual Internal Audit opinion 2009/10 – Summary of main issues reported during 2009/10.

System	Assurance	Opinion on the framework of control (note 1)	Controls operating in practice?	Main Issues Appropriate action has been agreed, or, is under consideration by relevant managers to address these issues and progress is being monitored
Key financial systems:				
Payroll Operations	Yes	Appropriate	Yes	None
Budget management and financial planning	Yes	Appropriate	Yes	None
Departmental systems:				
Overtime (08/09)	Yes	Appropriate	With exceptions	None
Stores procurement (08/09)	Yes	Appropriate	With exceptions	There were several issues relating to the stock records held and the need for annual independent stock checks.
Strategy and planning	Yes	Appropriate	Yes	None
Workforce planning and utilisation	Yes	Appropriate	With exceptions	None
Temporary and agency staff	Yes	Appropriate	With exceptions	None

System	Assurance	Opinion on the framework of control (note 1)	Controls operating in practice?	Main Issues Appropriate action has been agreed, or, is under consideration by relevant managers to address these issues and progress is being monitored
Training Centre	Partial	Incomplete	With exceptions	<p>The audit identified a number of control and compliance issues across all areas covered by the review which, when combined, contributed towards the overall opinion on the Training Centre.</p> <p>There are particular issues regarding the lack of sound management information to optimise the planning of training delivery.</p> <p>The review covered: Governance; Training needs; Course planning, publication, booking and cancellations; Purchase of external training; Provision of training to other organisations; Finance; Performance and Quality.</p>
Emergency catering	Yes	Appropriate	Yes	A costing exercise has not been undertaken since 2007/08 leaving the risk of insufficient pricing to cover costs.
Unofficial funds	Yes	Appropriate	With exceptions	None

System	Assurance	Opinion on the framework of control (note 1)	Controls operating in practice?	Main Issues Appropriate action has been agreed, or, is under consideration by relevant managers to address these issues and progress is being monitored
Asset management and inventories	Yes	Appropriate	With exceptions	None
Data quality (follow-up)	N/A	N/A	N/A	<p>Follow-up work confirmed that roles and responsibilities have been assigned to the Community Risk Intelligence Team. Some of the recommendations made in 2008/09 have been fully implemented with progress made with the remainder although they have not been fully resolved as follows:</p> <ul style="list-style-type: none"> • A draft data quality strategy has been developed which is awaiting final approval and publication. • Formal processes for monitoring and reporting compliance with data quality polices have been introduced although comprehensive procedure notes are to be formally documented. • Procedures identifying senior management approval for the release of data to external bodies need to developed and formalised.

System	Assurance	Opinion on the framework of control (note 1)	Controls operating in practice?	Main Issues Appropriate action has been agreed, or, is under consideration by relevant managers to address these issues and progress is being monitored
LPSA2 assurance work	N/A	N/A	N/A	The review assessed systems for the adequacy and accuracy to collect and record data. We found no reason to question the LPSA2 claim made by the Authority or to perform further testing.
Computer audits:				
Security passwords and controls	Yes	Appropriate	Yes	None
Establishment audits – Wholetime fire stations				
Andover	Yes	Appropriate	With exceptions	None
Havant	Yes	Appropriate	Yes	None
Winchester	Yes	Appropriate	With exceptions	None
Training Centre				Included within the departmental system review (details shown above).

Special investigations: No potential irregularities have been reported to us during the year.

Pro-active Fraud work:

As part of the 2009/10 plan we worked with management to complete an assessment against the CIPFA guidance 'Managing the risk of fraud – actions to counter the risk of fraud and corruption' (known as Red Book 2). Red Book 2 sets out the action needed for an organisation to be effective in countering fraud and corruption and provides a framework to assess the arrangements against. The guidance and self assessment is generally considered to represent best practice for all public bodies. The assessment found that the Authority's current arrangements are generally effective and fit for purpose to help maintain a low incidence of fraud and corruption. Recommendations were made to further enhance the existing arrangements.

Data matches reported by the Audit Commission as a result of the 2009 National Fraud Initiative (NFI) were risk assessed and investigated. No significant issues were identified.

Note 1 – the definitions for opinions are given in Appendix C.

Hampshire Fire and Rescue Authority - Annual Internal Audit plan 2009/10

Appendix E

This page summarises our audit plan for 2009/10. More detail of the 2009/10 audit assignments is shown on pages 19 – 21.

2009/10 - 2012/13 Summary audit plan

2009/10 original plan	2009/10 Revised plan	Outcome	Target date	2010/11 (days)	2011/12 (days)	2012/13 (days)	Source/Evidence
4	4	1 Annual Internal Audit report	June 2011	4	4	4	Annual audit plan/reports
	2	2 Assurance statement and other assurance work	June 2011	3	3	3	Annual Internal Audit report LPSA2 assurance and grants
7	7	3 Annual Internal Audit plan: - preparation	Jan/Feb 2010	7	7	7	Risk assessment, 2009/10 delivery Liaison with the Authority
5	5	- monitoring	Monthly	5	5	5	AMS reports
3	3	4 Progress reports	Half yearly	3	3	3	Progress sheets
5	10	5 Liaison / advice	Ongoing	7	7	7	Ad hoc requests, Gov Cttee
2	2	6 Follow-up	As required	2	2	2	2009/10 reports
		7 Audit assignments:	31 March 2011				
30	30	- key financial systems		30	30	15)Detailed audit plan
19	14	- establishment visits		30	16	12)
127	121	- departmental systems		126	127	170)
35	25	- computer audit		20	40	20)
10	10	8 Special Investigations		10	10	10	
3	3	9 National Fraud Initiative		1	3	1	
250	236	Total		248	257	259	

2009/10 – 2012/13 Audit assignments

09/10 original plan	09/10 revised plan		Risk Assessment Rating	2010/11 (days)	2011/12 (days)	2012/13 (days)
		Key financial systems				
15	15	Payroll Operations	High		15	
		SAP/Creditors	Medium		15	
		Debtors & Cash Income	Medium	10		
15	15	Budgetary Control and financial planning	Medium			15
		Treasury Management	Medium	10		
		Pension arrangements	Low	10		
30	30	Subtotal for key financial systems		30	30	15
		Establishment audits				
12	12	Fire Stations (Wholetime)	Low	12	12	12
		Urban Search & Rescue Team	Low	10		
		Animal Rescue	First review	8		
		Business Education	Low			
7	2	Training School	Low		4	
19	14	Subtotal - establishment audits		30	16	12
		Departmental Systems				
		Corporate systems -				
	0	Management Structures and reporting lines	Medium			8
	0	Performance Management	Medium	8		
	0	Committee Structures and Reporting	Medium			8
8	8	Strategy and Planning	Medium			
	0	Risk Management	Medium			8
	0	Ethics	Medium	8		
	0	Quality	Medium			8
	0	Partnerships	Medium		8	
8	8	Data quality	High		8	
	0	Business Continuity and disaster recovery	High		8	
8	0	Information management	Medium			8
	0	Policies and Procedures	Medium		8	
	0	Health & Safety	Medium			8
	10	Sustainability	Medium			
10	0	Project Management	Medium		10	
	0	Value for Money	Medium	8		

09/10 original plan	09/10 revised plan		Risk Assessment Rating	2010/11 (days)	2011/12 (days)	2012/13 (days)
	0	Procurement				
	0	Procurement	Medium	7	15	15
8	0	Corporate procurement cards	Medium	8		
10	5	Capital Contracts	As required	10	10	10
	0	Departmental Systems				
10	10	Workforce planning and utilisation	High		10	
	0	Recruitment, checks, leavers, CRB etc	Medium	15		
10	10	Temporary/agency staff and Consultants	Medium			10
	10	Training and development	Medium		10	
	0	Taxation Including VAT	Medium		10	
	0	Service Orders	Low			10
	0	Overtime System	Medium			10
	0	Property Management inc. capital receipts	Medium	10		
10	15	Retained Firefighters	Medium			
	0	Insurance, costs & compensation	Medium		10	
15	0	Fleet Maintenance Centre	High	15		15
	0	Community Safety	Medium			10
0	12	Service Delivery Internal Audit team	New			12
	0	Members Allowances	Low	7		
10	10	Emergency catering	Low			
	0	Regional control	High	10	10	10
0	3	LPSA2 assurance work	One off			
	0	Incident command unit	new	10		
	0	Themed audits				
10	10	Unofficial Funds	Low			
	0	Fuel Issues	Medium			10
	0	Petty Cash	Low		10	
	0	Indents	Low			10
10	10	Asset Management incl. Inventories	Medium			
	0	Travel and Subsistence	Medium	10		
127	121	Subtotal - departmental systems		126	127	170
176	165	Total excluding computer audit		186	173	197

09/10 original plan	09/10 revised plan		Risk Assessment Rating	2010/11 (days)	2011/12 (days)	2012/13 (days)
10	10	Computer Audit CFRMIS Application Review CFRMIS follow-up review Databases IT Strategy and Management Management Information Systems Networks SAP access	Medium One-off Medium Medium Medium Medium Medium	10		10
15	15	Retained Firefighters Management System	High			10
10	0	Security and Password Controls	Low			
		TRACE application review	Medium		10	
35	25	Subtotal - computer audit		20	40	20
211	190	Total for the Authority		206	213	217