

Hampshire Fire and Rescue Authority

Item: 9F

Standards and Governance Committee

7 April 2016

Internal audit charter and annual internal audit plan 2016/17

Report of the Chief Internal Auditor

Contact: Karen Shaw, Chief Internal Auditor
01962 846194
Karen.Shaw@hants.gov.uk

1. Purpose and Summary

- 1.1 The purpose of this paper is to provide the Standards and Governance Committee with a copy of the Internal Audit Charter for Hampshire Fire and Rescue Authority and to present the proposed annual internal audit plan 2016/17 for consideration and approval.
- 1.2 The attached appendices (9G, 9H and 9I) provide a copy of the proposed Internal Audit Charter and annual internal audit plan.

2. Recommendation

- 2.1 That the Standards and Governance Committee approves the Internal Audit Charter for Hampshire Fire and Rescue Authority and the internal audit plan for 2016/17.

3. Internal Audit Charter

- 3.1 An Internal Audit Charter, meeting the requirements of the Public Sector Internal Audit Standards has been in place since 2014 and has since been reviewed and approved annually by the Standards and Governance Committee.
- 3.2 The Internal Audit Charter for 2016/17 has been updated to reflect the requirements of the updated International Professional Practices Framework (IPPF) and a copy, showing the tracked changes, is attached as 9G for consideration.

4. Internal audit plan 2016/17

- 4.1 The internal audit plan for 2016/17 has been prepared in line with the Internal Audit Charter following consultation with HFRS staff and this is attached at 9H for consideration. The plan will remain flexible during the year to ensure that planned reviews continue to reflect the risk profile and to enable coverage of emerging risks as required.
- 4.2 Services provided under the shared service arrangements with Hampshire County Council and Hampshire Constabulary continue to be reviewed via a joint internal audit plan that provides assurance to all parties to avoid

duplication of effort. All three organisations contribute audit days to this plan which is attached at 9I for information.

- 4.3 With regard to shared services, a generic review is included within the Hampshire Fire and Rescue Authority plan each year to review the areas that are still under the direct control of Hampshire Fire and Rescue Service staff.

5. External Audit Liaison

- 5.1 In the past we have had regular liaison meetings with the external auditors to discuss national and local audit issues, to ensure that duplication is minimised and that reporting to Committee is co-ordinated as far as possible and we propose that this arrangement continues.

6. Contribution to corporate priorities and objectives

- 6.1 The Internal Audit Plan is designed to validate the assurance and control framework which exists in the Authority and across the Service. Secure management processes including risk and performance management are important in ensuring that the Authority's plans are achieved.

7. Risk analysis

- 7.1 The risk based approach to internal audit planning and reviews aims to ensure that internal audit resource focuses on key business risks and as such the Authority's risk register has been used to inform the planning process and ensure that key risks are reflected in planned work.

8. People impact assessment

- 8.1 The proposals in this report are considered compatible with the provisions of the equality and human rights legislation.

9. Environmental and sustainability impact assessment

- 9.1 Proposals have no environmental or sustainability impacts.

10. Resource implications

- 10.1 The 2016/17 plan has been prepared on the basis of audit need and agreed with senior managers following comprehensive risk assessment. The cost is reflected in the Authority's budget.

Section 100 D - Local Government Act 1972 - background documents

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:

1. published works; and,
2. documents which disclose exempt or confidential information as defined in the Act.

Title	Location
None	