



DEVON & SOMERSET FIRE & RESCUE AUTHORITY

REPORT REFERENCE NO.	APRC/14/02
MEETING	AUDIT & PERFORMANCE REVIEW COMMITTEE
DATE OF MEETING	7 MAY 2014
SUBJECT OF REPORT	2014-15 INTERNAL AUDIT PLAN
LEAD OFFICER	Audit and Review Manager
RECOMMENDATIONS	<i>That the proposed 2014-15 Internal Audit Plan is approved.</i>
EXECUTIVE SUMMARY	<p>Attached for consideration and discussion is the 2014-15 Internal Audit Plan.</p> <p>The 2014-15 Plan sets out the proposed scope of the combined Internal Audit work to be completed in 2014-15 by the Service's Audit & Review Team and the Devon Audit Partnership.</p>
RESOURCE IMPLICATIONS	Nil.
EQUALITY RISKS AND BENEFITS ASSESSMENT (ERBA)	Not applicable.
APPENDICES	A. 2014-15 Internal Audit Plan
LIST OF BACKGROUND PAPERS	Audit & Review Service Policy

1. 2014-15 INTERNAL AUDIT PLAN

- 1.1 The 2014-15 Internal Audit Plan is attached as Appendix A to this report.
- 1.2 The Plan sets out the proposed scope of the combined Internal Audit work to be completed in 2014-15 by the Service's Audit & Review Team and the Devon Audit Partnership.
- 1.3 As part of the planning process, the Audit & Review Team consult with the Service's Corporate Governance Group, Service Leadership Team (SLT) and Executive Board (EB) to help identify corporate risks, service risks, activities, projects, governance issues, process / system issues that would benefit from some audit review. The following additional activities are also completed to support the audit planning process:
- A review of the Corporate Risk Register.
 - A review of service risk registers.
 - A review of the Corporate Planning documents.
 - A review of additional strategic documents.
 - A review of the outputs from external assessments
 - The identification of Audit days available.
 - The completion of a risk based model to allocate audit days.
- 1.3 A risk based planning model has been used as a tool to allocate audit days against activities. A simple traffic light system has been applied to help identify high/med/low areas of audit risk. This is then used to allocate the audit days available to organisational activity.

2. NATURE OF WORK

- 2.1 The internal audit activity must evaluate and contribute to the improvement of governance, risk management and control processes using a systematic and disciplined approach.

3. INTERNAL AUDIT REVIEWS

- 3.1 The Audit & Review Team and the Devon Audit Partnership are responsible for the completion of each audit assignment from the approved Internal Audit Plan.
- 3.2 To ensure the Public Sector Internal Audit Standards (PSIAS) standards are delivered in a systematic and disciplined approach, the following activities are undertaken for each audit assignment:
- The audit scope and objectives are agreed with the Service Manager and recorded on an Audit Initiation Document (AID). The SLT and EB Leads are copied into the correspondence.
 - The audit resources and timescales are agreed and recorded on the AID.
 - The Audit & Review Manager develops an audit work programme to ensure that the audit meets its objectives.
 - The Auditor documents and records the systems and processes in place to manage the agreed service risk areas.

- The Auditor must identify, analyse, evaluate and document sufficient information to achieve the engagement's objectives.
- The Auditor must base conclusions and engagement results on appropriate analyses and evaluations.
- All completed audits are reviewed by the Audit Manager to ensure objectives are achieved, quality is assured and staffs are developed.
- The results from the audits are communicated via draft and finalised Audit Reports. The Final Draft Report and accompanying Action Plan are agreed with the Service Manager and SLT Lead, before being circulated to EB to comment upon. After a 2 week time period, the Final Audit Report is published on the service Intranet.

3.3 All audit recommendations are recorded on an online audit tracker that is available to all staff to access.

3.4 The Audit & Review Team is also committed to completing formal follow up reviews of all audits completed. Follow up audits are typically completed between 9 and 12 months of the original audit and enable the Executive Board (EB) and the Audit and Performance Review Committee (APRC) to track the impact of actions and performance against identified risks.

4. REPORTING TO THE AUDIT & PERFORMANCE REVIEW COMMITTEE

4.1 The Audit & Review Team reports at least three times a year to EB and to APRC. The reports identify:

- progress against the plan;
- any significant control issues found and the potential for improving the risk management and control processes;
- changes made to the annual plan.

5. RECOMMENDATION

5.1 It is recommended that the proposed 2014-15 Internal Audit Plan is approved.

PAUL HODGSON
Audit & Review Manager

APPENDIX A TO REPORT APRC/14/2

2014-15 Internal Audit Plan

* Based on a 30hr per week DAP secondment from 14.07.2014 (to cover maternity)

Audit & Review Days 286

Total Days (Audit & Review and DAP Sub Total) 346

Review / Assurance Work

EFQM 55
 Internal Audit Follow Ups 25
 OpA 35
 Capital Programme 10
 Annual Governance Statement 5
 Capital Funding Grants Audit 5
 Annual Stock Take Audit 5
 NFI 5

Total 145

Remaining Audit Days 201

Devon Audit Partnership (DAP) Days		Key	Low Risk Score
			Medium Risk Score
			High Risk Score
Finance - Key Financial Systems	30		
ICT - Business Applications	30		
Sub Total	60		
Internal Audit Planning and APRC	5		
Total	65		
Contingency	5		

Directorate	Service Area	Activity / Review	Score	Last Audited	2014-15 Audit Days
Operations	Response & Resilience	Community Resilience (Emergency Planning)		2013/14	
		National Resilience (USAR)		2011/12	
		Specialist Capabilities (SR)		2013/14	
		Response Support (Research & Development)		N/a	
		Fleet Development		2012/13	
		Operations Admin		2010/11	
	Operational Assets	Hydrant Management		2011/12	
		Fleet Maintenance		2011/12	
		Light Vehicle Management		N/a	
	Estates & Asset Strategy	Estates - Professional Services		N/a	
		Estates - Maintenance Management		2013/14	
		Estates - Project & Development (Capital)		N/a	
	Community Safety & Risk Reduction	Protection - Fire Protection Advice & Enforcement		2013/14	15
		Protection - Call Reduction		2011/12	
		Protection - Fire Investigation		N/a	
		Prevention - Home Safety		2012/13	
		Prevention - Children & Young People		2011/12	10
		Prevention - Road Safety		2012/13	
		Prevention - Deliberate Fire Reduction		N/a	
		Prevention - Charity Coordination		N/a	
Prevention - Community Engagement (DW)		N/a			

Area Command	Area Command - Structure (Command / GST)		N/a	
	Area Command - Area Admin		N/a	
	Area Command - Fire Fighter Safety		2013/14	16
	Area Command - Flexi Duty System		2012/13	
	Area Command - Glastonbury Festival		2013/14	
	Area Command - Emergency Response Standards		N/a	15
	Area Command - Incident Command		N/a	20
	Area Command - Advocates		N/a	10
	Area Command - Gartan		N/a	
	Area Command - RDS Additional Payments		2013/14	
	Emergency Call Incident Support - Call Handling		2010/11	15
	Emergency Call Incident Support - Projects / Data Team		2013/14	
	Emergency Call Incident Support - Training		N/a	
	Analysis & Development	Performance Management		2013/14
Planning & Consultation			2010/11	
Community Research & Analysis			N/a	
Geographical Information & Analysis			N/a	
Operational Resilience (JH)			N/a	
IRS Administration			N/a	
CFRMIS Administration			N/a	
Programme Management		2012/13	10	

People & Commercial Services	HR	HR - Data & Systems		N/a	
		HR - Fitness Testing & Occupational Health		2011/12	
		HR - Recruit, Select, Appointment & Induction of Staff		N/a	
		HR - PPD Process		2010/11	
		HR - Defusing		2012/13	
		HR - Employee Industrial Relations		N/a	
		HR - Grievance & Disciplinary Procedure		N/a	
		HR Services - Welfare		2013/14	
		HR - Workforce Planning (Staff Development, Leavers, Retirement & Organisational Design & Deployment)		N/a	15
		Communities & Workplace Equalities		2012/13	
		HR Pay & Conditions (DAP)			
	Training & Development	Training - Severn Park		N/a	
		Training - First Aid School		N/a	
		Training - Maritime School		N/a	
		Training - Driver Training School		2013/14	
		Training - Fire Safety School		N/a	
		Training - Fire Fighter School		N/a	15
		Training - Fire Behaviour School		N/a	
		Training - Access & Rescue School		N/a	
		Training - Incident Command School		N/a	
		Training - Academy Central Support		N/a	
		Training - Learning & Development		N/a	

	Organisational Safety Assurance	Operational Assurance		2013/14	
		Health & Safety		2012/13	
Corporate Services	Commercial Services	Commercial Services - Red One		2012/13	
	Procurement	Procurement		2010/11	
		Stores & Supplies		N/a	
		P-Cards		2013/14	
	Corporate Communications	Public Relations & Media		N/a	
		Marketing & Comms		2011/12	
	Information Management	Information Assurance / Management		N/a	
	Corporate Support	Democratic Services		2011/12	
		PA & Admin Support / Reception		N/a	
		Catering		N/a	
	ICT - Covered by Devon Audit Partnership	ICT (DAP - See Supporting Plan)			30
Finance	Risk & Insurance	Risk Management		2012/13	
		Insurance		N/a	
	Finance - Covered by Devon Audit Partnership	Key Financial Systems (DAP & External Auditors)			30
					201
Remaining					0