



DEVON & SOMERSET FIRE & RESCUE AUTHORITY

**M. Pearson
CLERK TO THE AUTHORITY**

**To: The Chair and Members of the Audit &
Governance Committee**

(see below)

**SERVICE HEADQUARTERS
THE KNOWLE
CLYST ST GEORGE
EXETER
DEVON
EX3 0NW**

Your ref :
Our ref : AGC/MP/SS
Website : www.dsfire.gov.uk

Date : 5 April 2023
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AUDIT & GOVERNANCE COMMITTEE
(Devon & Somerset Fire & Rescue Authority)

Monday, 17th April, 2023

A meeting of the Audit & Governance Committee will be held on the above date, **commencing at 10.00 am in Committee Room A, Somerset House, Devon & Somerset Fire & Rescue Service Headquarters, Exeter** to consider the following matters.

M. Pearson
Clerk to the Authority

A G E N D A

PLEASE REFER TO THE NOTES AT THE END OF THE AGENDA LISTING SHEETS

1 Apologies

2 Minutes (Pages 1 - 4)

of the previous meeting held on 18 January 2023 attached.

3 Items Requiring Urgent Attention

Items which, in the opinion of the Chair, should be considered at the meeting as matters of urgency.

PART 1 - OPEN COMMITTEE

4 Forward Plan 2023-24 (Pages 5 - 10)

Report of the Director of Finance, People & Estates (AGC/23/5) attached.

5 Internal Audit Interim Progress Report 2022-23 (Pages 11 - 20)

Report of the Head of Devon Audit Partnership (AGC/23/6) attached.

6 2023-24 Internal Audit Plan (Pages 21 - 36)

Report of the Head of Devon Audit Partnership (AGC/23/7) attached.

7 His Majesty's Inspectorate of Constabulary & Fire & Rescue Services (HMICFRS) Areas for Improvement Action Plan Update (Pages 37 - 38)

Report of the Deputy Chief Fire Officer (AGC/23/8) attached.

MEMBERS ARE REQUESTED TO SIGN THE ATTENDANCE REGISTER

Membership:-

Councillors Brazil (Chair), Hendy, Kerley, McGeough, Power, Prowse, Roome, Sellis and Thomas (Vice-Chair)

NOTES

1. **Access to Information**

Any person wishing to inspect any minutes, reports or lists of background papers relating to any item on this agenda should contact the person listed in the “Please ask for” section at the top of this agenda.

2. **Reporting of Meetings**

Any person attending a meeting may report (film, photograph or make an audio recording) on any part of the meeting which is open to the public – unless there is good reason not to do so, as directed by the Chair - and use any communication method, including the internet and social media (Facebook, Twitter etc.), to publish, post or otherwise share the report. The Authority accepts no liability for the content or accuracy of any such report, which should not be construed as representing the official, Authority record of the meeting. Similarly, any views expressed in such reports should not be interpreted as representing the views of the Authority.

Flash photography is not permitted and any filming must be done as unobtrusively as possible from a single fixed position without the use of any additional lighting; focusing only on those actively participating in the meeting and having regard also to the wishes of any member of the public present who may not wish to be filmed. As a matter of courtesy, anyone wishing to film proceedings is asked to advise the Chair or the Democratic Services Officer in attendance so that all those present may be made aware that is happening.

3. **Declarations of Interests at meetings (Authority Members only)**

If you are present at a meeting and you are aware that you have either a disclosable pecuniary interest, personal interest or non-registerable interest in any matter being considered or to be considered at the meeting then, unless you have a current and relevant dispensation in relation to the matter, you must:

- (i) disclose at that meeting, by no later than commencement of consideration of the item in which you have the interest or, if later, the time at which the interest becomes apparent to you, the existence of and – for anything other than a “sensitive” interest – the nature of that interest; and then
- (ii) withdraw from the room or chamber during consideration of the item in which you have the relevant interest.

If the interest is sensitive (as agreed with the Monitoring Officer), you need not disclose the nature of the interest but merely that you have an interest of a sensitive nature. You must still follow (i) and (ii) above.

Where a dispensation has been granted to you either by the Authority or its Monitoring Officer in relation to any relevant interest, then you must act in accordance with any terms and conditions associated with that dispensation.

Where you declare at a meeting a disclosable pecuniary or personal interest that you have not previously included in your Register of Interests then you must, within 28 days of the date of the meeting at which the declaration was made, ensure that your Register is updated to include details of the interest so declared.

NOTES

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|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4. | <p><u>Part 2 Reports</u></p> <p>Members are reminded that any Part 2 reports as circulated with the agenda for this meeting contain exempt information and should therefore be treated accordingly. They should not be disclosed or passed on to any other person(s). Members are also reminded of the need to dispose of such reports carefully and are therefore invited to return them to the Committee Secretary at the conclusion of the meeting for disposal.</p> |
| 5. | <p><u>Substitute Members (Committee Meetings only)</u></p> <p>Members are reminded that, in accordance with Standing Order 37, the Clerk (or his representative) must be advised of any substitution prior to the start of the meeting. Members are also reminded that substitutions are not permitted for full Authority meetings.</p> |

AUDIT & GOVERNANCE COMMITTEE (Devon & Somerset Fire & Rescue Authority)

18 January 2023

Present:

Councillors Brazil (Chair), Hendy, Prowse, Roome, Sellis, Thomas and Randall-Johnson (vice McGeough).

Apologies:

Councillors Kerley.

* **AGC/22/15** **Minutes**

RESOLVED that the Minutes of the meeting held on 29 November 2022 be signed as a correct record.

* **AGC/22/16** **Statement of Accounts 2021-22**

The Committee considered a report of the Director of Finance, People & Estates (Treasurer) (AGC/23/1) to which was appended the Authority's Financial Statements (including a narrative statement and Statement of Accounts) for the financial year ended 31 March 2022.

RESOLVED that the final Statement of Accounts for 2021-22 be approved and published on the Authority's website alongside the external auditor's final findings, in accordance with the provisions of Regulation 10(1) (as amended by Regulation 10(2)(b)) of the Accounts & Audit Regulations 2015 (as amended).

*(See also Minutes *AGC/22/17 and *AGC/22/18 below)*

* **AGC/22/17** **Audit Findings for Devon & Somerset Fire & Rescue Authority for the Year Ended 31 March 2022**

The Committee received for information a report from the external auditor (Grant Thornton) on its final audit findings on the Authority's Financial Statements for the year ended 31 March 2022.

Barrie Morriss, representing Grant Thornton, commented that this had been a complex process this time. He drew attention to the points highlighted at Section 2 of the report in terms of significant risks identified, related to:

- The management override of controls;
- the posting of journals to the ledger and the subsequent approvals process;
- valuation of land and buildings;
- Improper revenue recognition;
- Preparation of Group financial statements and related disclosure; and
- Pension fund liabilities.

Attention was also drawn to Appendix C of the report setting out the audit adjustments and Appendix D setting out the audit fees which had increased as a result of the complex nature of this process.

The external auditor anticipated, based on its findings, that it would issue the Authority with an unmodified audit report and that its opinion was that the Authority's Financial Statements:

- gave a true and fair view of the financial position of the Authority as at 31 March 2022;
- had been properly prepared in accordance with the CIPFA/ALASAAC code of practice on local authority accounting in the United Kingdom; and
- had been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Appendix G of the Audit Findings also set out the letter explaining the reason for the delay in submission of the Value for Money (VFM) work and Auditor's Annual Report in accordance with the 2020 Code of Audit of Practice.

*(See also Minutes *AGC/22/16 above and *AGC/22/18 below).*

* **AGC/22/18** **2021-22 Letter of Representation**

The Committee considered the Letter of Representation on the Authority's financial statements for the year ended 31 March 2022.

RESOLVED that the Committee Chair and the Director of Finance, People & Estates (Treasurer) be authorised to sign, on behalf of the Authority, the Letter of Representation to the external auditor (Grant Thornton) on the Authority's financial statements for the year ended 31 March 2022.

*(See also Minutes *AGC/22/16 and *AGC/22/17 above).*

* **AGC/22/19** **Annual Statement of Assurance 2021-22**

The Committee considered a report of the Director of Governance & Digital Services (AGC/23/2) to which was appended the final 2021-22 Annual Statement of Assurance for the Authority. The document had been prepared in accordance with relevant legislative and best practice requirements (including the Accounts and Audit Regulations, the Fire and Rescue National Framework and the CIPFA/SOLACE good governance framework).

The Committee noted that the Annual Statement of Assurance had been submitted for external verification with the Authority's financial statements for 2021-22. The external auditor (Grant Thornton) had identified some issues with the Annual Statement of Assurance which had been adjusted subsequent to approval of the draft Annual Statement of Assurance and as identified in report AGC/23/2.

RESOLVED that the Annual Statement of Assurance for 2021-22 be approved and published on the Authority's website.

* **AGC/22/20** **Internal Audit Charter and Strategy 2022-23 and Planning 2023-24**

The Committee received for information a report of the Head of the Devon Audit Partnership (DAP) setting out details of the way in which it would be delivering its internal audit service to the Authority following the transfer of this responsibility under the shared service agreement approved on 10 June 2022.

The report also set out details of DAPs Audit Charter and Strategy and gave an overview of the planning process for the Internal Audit Plan for 2023-24.

* **AGC/22/21** **Internal Audit Follow Up: Home Fire Safety Visits**

The Committee received for information a report which provided an update on the internal assurance requested at the previous meeting under the Community Safety – Fire Prevention audit - specifically on the number of Home Fire Safety Visits undertaken to date in 2022-23 as compared with the performance target of 18,000 visits. It was noted that the Service had completed 14,554 visits by 31 December 2022 and that it was on track to deliver the target set.

*** DENOTES DELEGATED MATTER WITH POWER TO ACT**

The Meeting started at 2.00 pm and finished at 4.21 pm

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Agenda Item 4

REPORT REFERENCE NO.	AGC/23/5
MEETING	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	17 APRIL 2023
SUBJECT OF REPORT	FORWARD PLAN 2023-24
LEAD OFFICER	Director of Finance, People & Estates
RECOMMENDATIONS	<i>That, subject to any additions/amendments as indicated at the meeting, the Forward Plan for 2023-24, as appended to this report, be approved.</i>
EXECUTIVE SUMMARY	The appendix to this report sets out the proposed Forward Plan for submission of items to meetings of this Committee during the next (2023-24) municipal year
RESOURCE IMPLICATIONS	Nil.
EQUALITY RISKS AND BENEFITS ANALYSIS	Not applicable.
APPENDICES	A. Forward Plan 2023-24
BACKGROUND PAPERS	The Accounts and Audit Regulations 2015 The Accounts and Audit (Amendment) Regulations 2022

1. **INTRODUCTION**

1.1. The current Terms of Reference for this Committee provide that it has responsibility for, amongst other things:

- internal and external audit arrangements for the Authority (including approval of annual financial statements);
- Standards arrangements (Members' Code of Conduct);
- Corporate Risk Register;
- the Authority's arrangements under the Regulation of Investigatory Powers Act (RIPA) 2000 (including annual reporting); and
- receipt of an annual report from the Authority's Local Pensions Board.

1.2. A Forward Plan, as included at Appendix A to this report, sets out proposed reporting arrangements for these items to meetings of the Committee during the 2023-24 Municipal Year.

2. **FACTORS CONSIDERED IN PREPARATION OF THE FORWARD PLAN**

Financial Statements

2.1. The Accounts and Audit (Amendment) Regulations 2022 require, amongst other things:

- for the final (i.e. following the public consultation period) 2022-23 financial statements to be approved by the Authority (or Committee thereof) and published by no later than 30 September 2023 (Regulations 9(2) and 10(1)[as amended]);
- for any certificate or opinion issued by the local auditor on the financial statements to be published by the same date (Regulation 10(1)(a)[as amended]); and
- for the Annual Governance Statement (for this Authority, this is incorporated into the Annual Statement of Assurance) to be published by the same date (Regulation 10(1)(b)[as amended]).

2.2. Regulation 10(2) provides that, in the event that the audit of accounts has not been concluded by 30 September 2023, the Authority must publish as soon as is practicable a notice on its website indicating that it has not been possible to publish the relevant documents by 30 September, the reasons for this and to publish the documents together with the auditors opinion as soon as reasonably practicable after receipt of the opinion.

2.3. For the previous (2021-22) financial year, it was not possible to publish the final financial statements and auditors opinion by the designated date as a result of capacity issues faced by the external auditors. Consequently, it was necessary to publish a notice in accordance with Regulation 10(2).

- 2.4. It has been necessary in past years to arrange additional meetings of this Committee to address the issue of delays in submission of the final financial statements. To seek to avoid this in the forthcoming municipal year, the Forward Plan indicates two possible dates (in September and November 2023) to approve the final financial statements.
- 2.5. Additionally, the Code of Audit Practice 2020 was amended for the financial year 2020-21 to provide for the external auditor to publish its value for money statement by no later than three months after the issue of its opinion on the financial statements. This has also been factored into this Forward Plan accordingly.

Annual Statement of Assurance

- 2.6. The Committee usually considers the draft Annual Statement of Assurance (ASA) in advance of submission of the final financial statements. In previous years, this has been submitted to the March/April/May meeting of the Committee. In 2023-24, the Audit & Governance meeting is scheduled to be held on 17 April 2023 with a publication date of 5 April 2023 as this has been impacted by the Easter holiday.
- 2.7. As a result, a decision has been taken to delay submission of the draft ASA to the July 2023 meeting to facilitate a considered and informed approach to this important document. This accords with the provisions of the Accounts and Audit Regulations 2015 which state that the Annual Statement of Assurance should be submitted to the Committee in advance of the final statements. Further to this, submission of the financial statements has been delayed in both the 2020-21 and 2021-22 financial years, thus a later submission of the ASA will be more timely.

Corporate Risk Register

- 2.8. The Committee requested the provision of risk management training at its meeting on 29 November 2022 (Minute AGC/22/xx refers). This will be held prior to the start of the meeting in July 2023 (commencing at 09:30hours) so that the Committee is more informed when considering the six monthly update on the Corporate Risk Register. The training will be delivered by the Service's Corporate Risk Manager. The start time for the July meeting has been amended to 10:30hours to facilitate this.

Proposed Dates of Meetings

- 2.9. The proposed dates set out for meetings in this Forward Plan are indicative and subject to approval by the Authority at its Annual General Meeting on 10 June 2023.

3. **CONCLUSION**

- 3.1. The proposed Forward Plan appended to this report sets out, for consideration, items aligned to the Terms of Reference for this Committee for submission to meetings in the 2023-24 municipal year. It also seeks to account for any delays that may be experienced for approval of the Authority's financial statements for 2022-23.
- 3.2. The Committee is invited to consider and - subject to any amendments as may be indicated at the meeting - approve the appended Forward Plan.

SHAYNE SCOTT
Director of Finance, People & Estates

APPENDIX A TO REPORT AGC/23/5

AUDIT & GOVERNANCE COMMITTEE - DRAFT FORWARD PLAN 2023-24

DATE OF MEETING	ITEMS FOR CONSIDERATION
	<i>* Risk management training will be undertaken prior to the start of the July meeting hence the delayed start time</i>
21 July 2023 – 10.30hours	Internal Audit progress report
	Going Concern Review
	Members' Code of Conduct/Standards arrangements annual review
	HMICFRS Action Plan Update
	Draft Annual Statement of Assurance
	Corporate Risk Register Update
29 September 2023 - 10:00hours	Financial Statements 2022-23, including: <ul style="list-style-type: none"> • Final Statement of Accounts; and • Audit Findings Report & Letter of Representation
	Final Annual Statement of Assurance 2022-23
	Local Pension Board Annual Report
	Regulation of Investigatory Powers Act RIPA Review
	HMICFRS Action Plan Update
30 November 2023 - 10:00hours	* Financial Statements 2021-22, including: <ul style="list-style-type: none"> • Final Statement of Accounts • Audit Findings Report & Letter of Representation <p>(* NOTE: the financial statements will be re-presented to this meeting in the event that they are unavailable for approval by 29 September 2023)</p>
	Internal Audit progress report
	HMICFRS Action Plan Update
15 January 2024 – 10:00hours	<i>* Reserve meeting date should the Financial Statements not be approved in November 2023</i>
	External Auditors' Annual Report (<i>will go to April meeting if financial statements not approved at end of November 2023</i>)
	Corporate Risk Register - Update

DATE OF MEETING	ITEMS FOR CONSIDERATION
15 April 2024 – 10.00hours	External Audit Annual Report and associated Risk Assessment
	External Audit Plan (including Fee) 2023-24
	Internal Audit progress report
	Internal Audit Plan 2024-25
	Forward Plan 2024-25
	HMICFRS Action Plan Update

Agenda Item 5

REPORT REFERENCE NO.	AGC/23/6
MEETING	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	17 APRIL 2023
SUBJECT OF REPORT	INTERNAL AUDIT 2022-23 PROGRESS REPORT
LEAD OFFICER	HEAD OF DEVON AUDIT PARTNERSHIP
RECOMMENDATIONS	<i>That the Committee reviews and considers the outcomes of the work completed as set out in this report and indicates whether it requires any further assurance.</i>
EXECUTIVE SUMMARY	<p>The Internal Audit Service provides independent assurance to the Service's senior officers and Members that governance, risk management and controls are sufficient in ensuring delivery of the Service's objectives.</p> <p>This report sets out the progress that has been made against the approved Internal Audit Plan for 2022-23 in addition to completion of the 2021-22 Internal Audit Plan.</p>
RESOURCE IMPLICATIONS	Nil
EQUALITY RISKS AND BENEFITS ASSESSMENT (ERBA)	The contents of this report are considered compatible with existing human rights and equalities legislation.
APPENDICES	A. Interim Progress Report 2022-23
BACKGROUND PAPERS	<p>Report APCR/21/3 (2021-22 Draft Internal Audit Plan) to the [then] Audit & Performance Review Committee meeting on 5 March 2021 (and the Minutes of that meeting).</p> <p>Report AGC/22/1 to the Audit & Governance Committee on 7 March 2022 (and the Minutes of that meeting).</p>

1. INTRODUCTION

- 1.1. The Internal Audit Plan forms the principal work of the Internal Audit Service and is a significant source of assurance of the effectiveness of the internal control environment.
- 1.2. The aim of this report is to update the Committee on progress in completing the 2021-22 plan and delivery against the 2022-23 plan.

2. DELIVERY OF THE AUDIT PLAN

- 2.1. An update on delivery of the internal audit plan is detailed at Appendix A.

3. NEXT STEPS

- 3.1. The progress made against the agreed Audit Plan will be reported back to Audit & Governance Committee at regular intervals.

TONY ROSE
Head of Devon Audit Partnership

Internal Audit

Interim Progress Report 2022-23

Devon and Somerset Fire and Rescue Service Audit and Governance Committee

April 2023



Support, Assurance and Innovation

Introduction

Internal auditing is defined by the Public Sector Internal Audit Standards (PSIAS) which set out the requirements of a 'Board' and of 'senior management'. For the purposes of the internal audit activity within Devon and Somerset Fire and Rescue Service the role of the Board within the Standards is taken by the Authority's Audit and Governance Committee and senior management is the Authority's Executive Board.

The Internal Audit Service provides independent assurance to the Service's Senior Officers and Members that governance, risk management and controls are sufficient in ensuring delivery of the Service's objectives.

This report sets out the progress that has been made against the approved Internal Audit Plan for 2022-23. The Internal Audit plan for 2022/23 was presented to the Audit and Governance Committee in March 2022 and has since been reviewed following the transfer of the service to Devon Audit Partnership.

The Public Sector Internal Audit Standards require the Head of Internal Audit to provide an annual report providing an opinion that can be used by the organisation to inform its governance statement. This progress report provides a summary of work completed to date (Appendix 1) that will help to inform the annual assurance opinion which will be specified by one of the following descriptions.

Page 14 Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

Recommendations

That the Committee:

- reviews the progress made on work to date,
- considers any outcomes from work completed; and
- in turn whether they require any further assurances to be provided.

Tony Rose
Head of Devon Audit Partnership

Customer Value

Public Sector Internal Audit Standards (PSIAS)

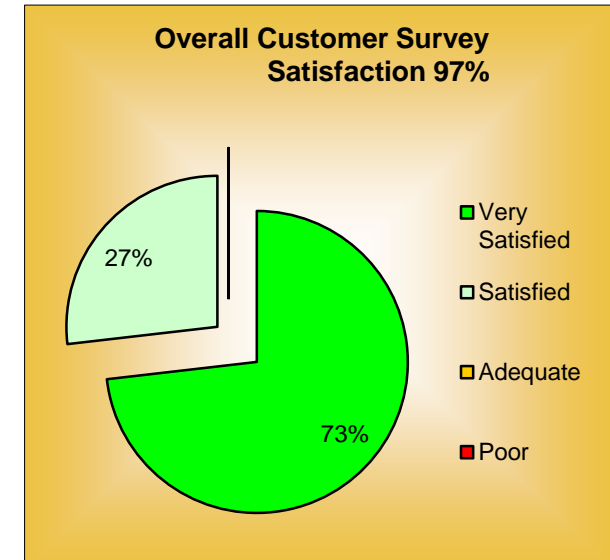
Conformance - Devon Audit Partnership conforms to the requirements of the PSIAS for its internal audit activity. The purpose, authority and responsibility of the internal audit activity is defined in our internal audit charter, consistent with the *Definition of Internal Auditing*, the *Code of Ethics* and the *Standards*.

This is supported through DAP self-assessment of conformance with Public Sector Internal Audit.

Quality Assessment - Through external assessment December 2021 'DAP is continuing to operate in conformance with the standards. External Assessment provides independent assurance against the Institute of Internal Auditors (IIA) Quality Assessment & Public Sector Internal Audit Standards (PSIAS).

The Head of Devon Audit Partnership also maintains a quality assessment process which includes review by audit managers of all audit work. The quality assessment process and improvement are supported by a development programme.

Improvement Programme - DAP maintains a rolling development plan of improvements to the service and customers. All recommendations of the external assessment of PSIAS and quality assurance were included in this development plan and have been completed. This will be further embedded with revision of our internal quality process through peer review.





Customer Service Excellence

DAP maintains accreditation by G4S Assessment Services of the CSE standard during the year. We have had some very complimentary feedback of where our team have been able to add value to the Council these may be found upon our [webpage](#). The above chart summarises the customer satisfaction results received to date during 2022/23. We have been reassessed in March 2023 and show continued compliance and growth in this area.

Inherent Limitations

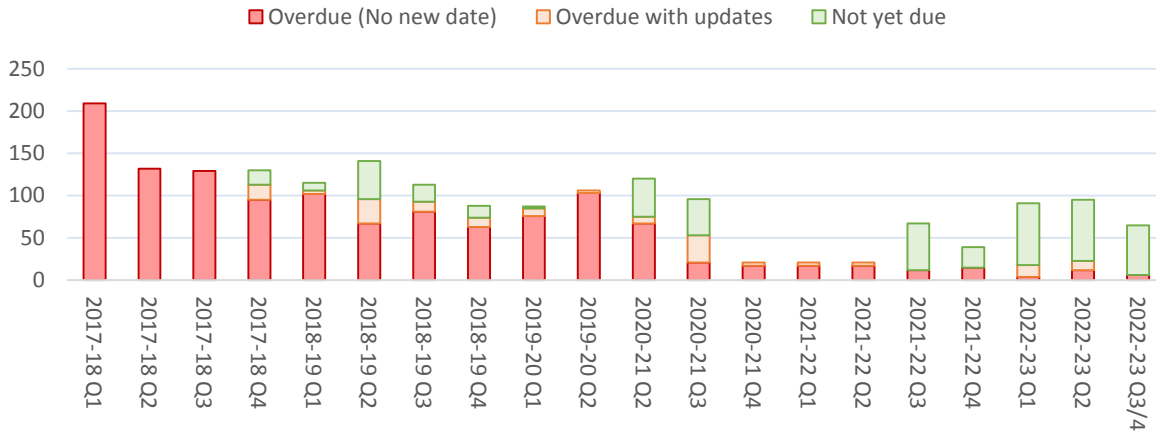
The opinions contained within this report are based on our examination of restricted samples of transactions / records and our discussions with officers responsible for the processes reviewed.

Appendix 1 – Summary of Reports and Findings for 2022/23

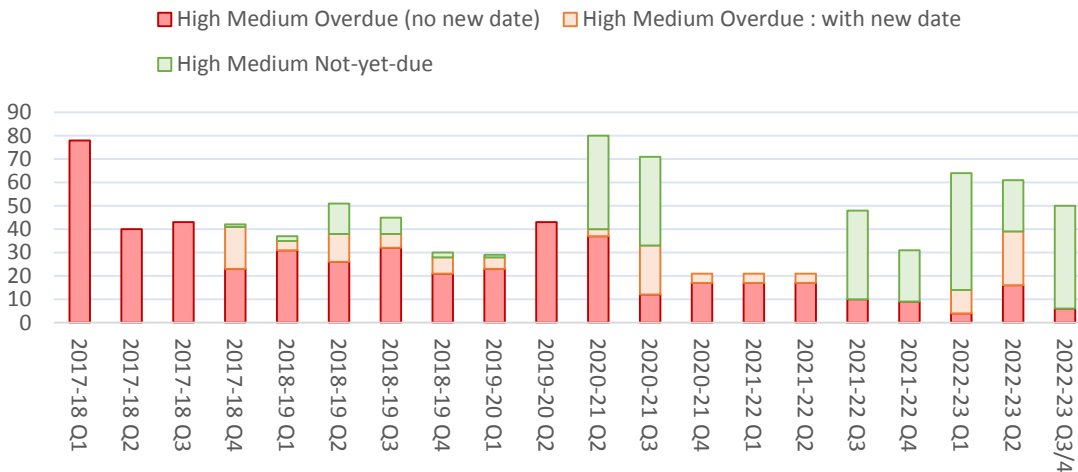
Risk Area / Audit Entity	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Use of Data	Draft Report Issued	Awaiting final management comments.	TBC
Information Security - System Availability	Draft Report Issued	Awaiting final management comments.	TBC
Organisational Safeguarding Assurance	Draft Report Issued	Awaiting management comments.	TBC
Review the operation of the critical messaging process	Draft Report Issued	Awaiting management comments.	TBC
Control of working hours	Draft Report Issued	Awaiting management comments.	TBC
Payment for Availability (PFA)	Draft Report Issued	Awaiting management comments.	TBC
Recruitment and Promotion	Ongoing Work	Work is underway and will be reported in the next progress update.	TBC
Key Financial Systems	Ongoing Work	Work is underway on the core financial systems reviews and will be reported in the next progress update.	TBC
Supervision for work completed internally	Ongoing	<ul style="list-style-type: none"> Critical Messaging 	N/A
Crewing Pool	Limited Assurance	Final Report Issued Management Response - Several risks identified in this audit are to be mitigated by the new Bank Staff Scheme. This was rolled out in October and the use of crewing pool ceased. A review of uptake, performance and costs is planned for December 2022.	
Application of Learning	Limited Assurance	Final Report Issued Management Response - A new action tracking process has been established in SharpCloud for the action plan designed to address His Majesty's Inspectorate of Constabulary and Fire & Rescue Services' (HMICFRS) report.	

Appendix 2 – Follow-Up of Audit Recommendations

Number of Open Items (*All priorities*)



Number of Open Items (*High / Medium High priorities*)



Appendix 3 – Contact and Confidentiality

Tony Rose
 Head of Audit Partnership
 T 01392 383000
 M 0779420113
 E tony.d.rose@devon.gov.uk

Lynda Sharp-Woods
 Audit Manager – DSFRA
 T 01392 382322
 E lynda.sharp-woods@devon.gov.uk

Joanne McCormick
 Deputy Head of Audit Partnership
 T 01392 383000
 E joanne.mccormick@devon.gov.uk




Ken Johnson
 Audit Manager – Counter Fraud
 T 01392 386416
 E ken.johnson@devon.gov.uk



Devon Audit Partnership	Confidentiality and Disclosure Clause
<p>The Devon Audit Partnership has been formed under a joint committee arrangement. We aim to be recognised as a high quality internal audit service in the public sector. We work with our partners by providing a professional internal audit service that will assist them in meeting their challenges, managing their risks and achieving their goals. In carrying out our work we are required to comply with the Public Sector Internal Audit Standards along with other best practice and professional standards.</p> <p>The Partnership is committed to providing high quality, professional customer services to all; if you have any comments or suggestions on our service, processes or standards, the Head of Partnership would be pleased to receive them at tony.d.rose@devonaudit.gov.uk.</p>	<p>This report is protectively marked in accordance with the National Protective Marking Scheme. It is accepted that issues raised may well need to be discussed with other officers within the Council, the report itself should only be copied/circulated/disclosed to anyone outside of the organisation in line with the organisation's disclosure policies.</p> <p>This report is prepared for the organisation's use. We can take no responsibility to any third party for any reliance they might place upon it.</p>

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Direction of Travel Indicators

Indicator	Definitions
	<p>We consider that no Progress has been made. We consider that the action plan is not being progressed at this time; actions remain outstanding or are not adequate to mitigate the risk.</p>
	<p>We consider that progress has been made but further work is required. We consider that the action plan is being progressed though some actions are outside of agreed timescales or have stalled, or are not able to fully mitigate the risk.</p>
	<p>We consider that Good Progress has/is being made. We consider Good Progress has continued, or that the actions will mitigate the risk.</p>

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REPORT REFERENCE NO.	AGC/23/7
MEETING	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	17 APRIL 2023
SUBJECT OF REPORT	2023-24 INTERNAL AUDIT PLAN
LEAD OFFICER	HEAD OF DEVON AUDIT PARTNERSHIP
RECOMMENDATIONS	<i>That the 2023-24 Internal Audit Plan be approved.</i>
EXECUTIVE SUMMARY	<p>The aim of Internal Audit is to provide independent and objective assurance that the Service's risk management, governance and internal control processes are operating effectively.</p> <p>The planned programme of work to achieve this aim is set out in the annual Internal Audit plan.</p> <p>The draft 2023-24 Internal Audit Plan is now presented to the Audit & Governance Committee for approval.</p>
RESOURCE IMPLICATIONS	Nil
EQUALITY RISKS AND BENEFITS ASSESSMENT (ERBA)	The contents of this report are considered compatible with existing human rights and equalities legislation.
APPENDICES	A. DSFRS Internal Audit 2023-24 Audit Plan Report
BACKGROUND PAPERS	Nil

1. INTRODUCTION

- 1.1. The aim of Internal Audit is to provide independent and objective assurance that the Service's risk management, governance and internal control processes are operating effectively.
- 1.2. The planned programme of work to achieve this aim is set out in the annual Internal Audit plan.
- 1.3. The 2023-24 Internal Audit plan is presented to the Audit & Governance Committee for approval.

2. INTERNAL AUDIT PLAN

- 2.1. One of the responsibilities of the Audit and Governance Committee is "focusing audit resources, by agreeing the audit plans and monitoring delivery of the audit service".
- 2.2. The key objectives of Internal Audit plans are:
 - to provide assurance to the Senior Leadership, Audit and Governance Committee and to other parties on the adequacy and security of those systems on which the service relies for its internal control (the "control environment"); and
 - to provide advice and assurance to managers and staff within service.
- 2.3. The proposed programme of internal audit work for the financial year 2023-24 is detailed at Appendix A.

3. NEXT STEPS

- 3.1. The Head of Devon Audit Partnership will ensure that the agreed internal audit plan is resourced and delivered

TONY ROSE
Head of Devon Audit Partnership

Internal Audit

Internal Audit Plan 2023-24

Devon and Somerset Fire and
Rescue Service
Audit and Governance
Committee

Page 23
April 2023
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Tony Rose
Head of Devon Audit Partnership



Support, Assurance and Innovation

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<p>Devon Audit Partnership</p> <p>The Devon Audit Partnership has been formed under a joint committee arrangement comprising of Plymouth, Torbay, Devon, Mid-Devon, South Hams & West Devon, Torridge and North Devon councils and Devon & Somerset Fire & Rescue Service. We aim to be recognised as a high-quality internal audit service in the public sector. We work with our partners by providing a professional internal audit service that will assist them in meeting their challenges, managing their risks, and achieving their goals. In carrying out our work we are required to comply with the Public Sector Internal Audit Standards along with other best practice and professional standards.</p> <p>The Partnership is committed to providing high quality, professional customer services to all; if you have any comments or suggestions on our service, processes or standards, the Head of Partnership would be pleased to receive them at tony.d.rose@devon.gov.uk</p>	<p>Confidentiality and Disclosure Clause</p> <p>This report is protectively marked in accordance with the government security classifications. It is accepted that issues raised may well need to be discussed with other officers within the Authority, the report itself should only be copied/circulated/disclosed to anyone outside of the organisation in line with the organisation’s disclosure policies.</p> <p>This report is prepared for the organisation’s use. We can take no responsibility to any third party for any reliance they might place upon it.</p>
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Introduction

Internal auditing is defined by the Public Sector Internal Audit Standards (PSIAS) which set out the requirements of a 'Board' and of 'senior management'. For the purposes of the internal audit activity within Devon and Somerset Fire and Rescue Service the role of the Board within the Standards is taken by the Authority's Audit and Governance Committee and senior management is the Authority's Executive Board. The Audit and Governance Committee, under its [Terms of Reference](#) contained in the Authority's Constitution, is required to review, and approve the Internal Audit Plan to provide assurance to support the governance framework (see Appendix 2).

The Internal Audit Charter at Appendix 5 formally describes the Purpose, Authority, and Principal Responsibilities of the Internal Audit Service, which is provided by the Devon Audit Partnership (DAP) as represented in the audit framework at Appendix 1, along with the scope of Internal Audit work. The PSIAS refer to the role of "Chief Audit Executive", this role is fulfilled by the Head of Devon Audit Partnership.

The Chief Audit Executive is responsible for developing a risk-based plan which takes into account the organisation's risk management framework, including using Risk Appetite levels set by management for the different activities or parts of the organisation as represented in Appendix 3.

The audit plan represents the proposed internal audit activity for the year. At the start of each audit the scope is discussed and agreed with management with the view to providing management, the Chief Finance Officer and Members with assurance on the control framework to manage the risks identified.

The plan will remain flexible, and any changes will be agreed formally with management and reported to Audit and Governance Committee.

Expectations of the Audit Committee for this annual plan

Audit and Governance Committee members are requested to consider:

- the annual governance framework requirements,
- the basis of assessment of the audit work in the proposed plan,
- the resources allocated to meet the plan,
- proposed areas of internal audit coverage in 2023/24.

In review of the above the Audit and Governance Committee are required to consider the proposed audit plan.

Tony Rose
Head of Audit Partnership

High Level Audit Plan

This chart shows a summary of planned audit coverage for the year totalling 178 direct days. It should be borne in mind that, in accordance with the Public Sector Internal Audit Standards, the plan needs to be flexible to be able to reflect and respond to the changing risks and priorities of the Authority and, to this end, it will be regularly reviewed with directorates, and updated as necessary, to ensure it remains valid and appropriate.

There has been a growing trend in the sector towards more flexible audit plans to enable internal audit to be more agile and responsive to changing risks. The value of this approach has been highlighted in previous years during the Covid-19 pandemic.

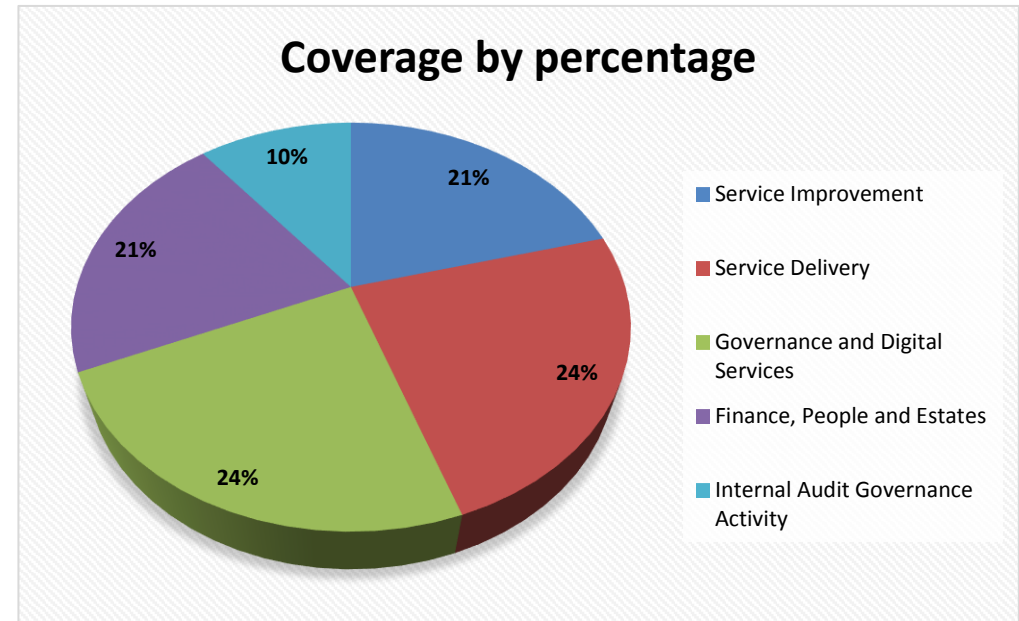
As outlined in Appendix 3 to this report, the Audit Plan is drawn up considering various factors including risks to the Authority as outlined in the Authority's risk register, and the views of the Audit and Governance Committee and Senior Officers. Detailed terms of reference will be drawn up and agreed with management prior to the start of each assignment – in this way we can ensure that the key and current risks to the operation or function are considered during our review. A brief overview of proposed audits is provided on the following pages.

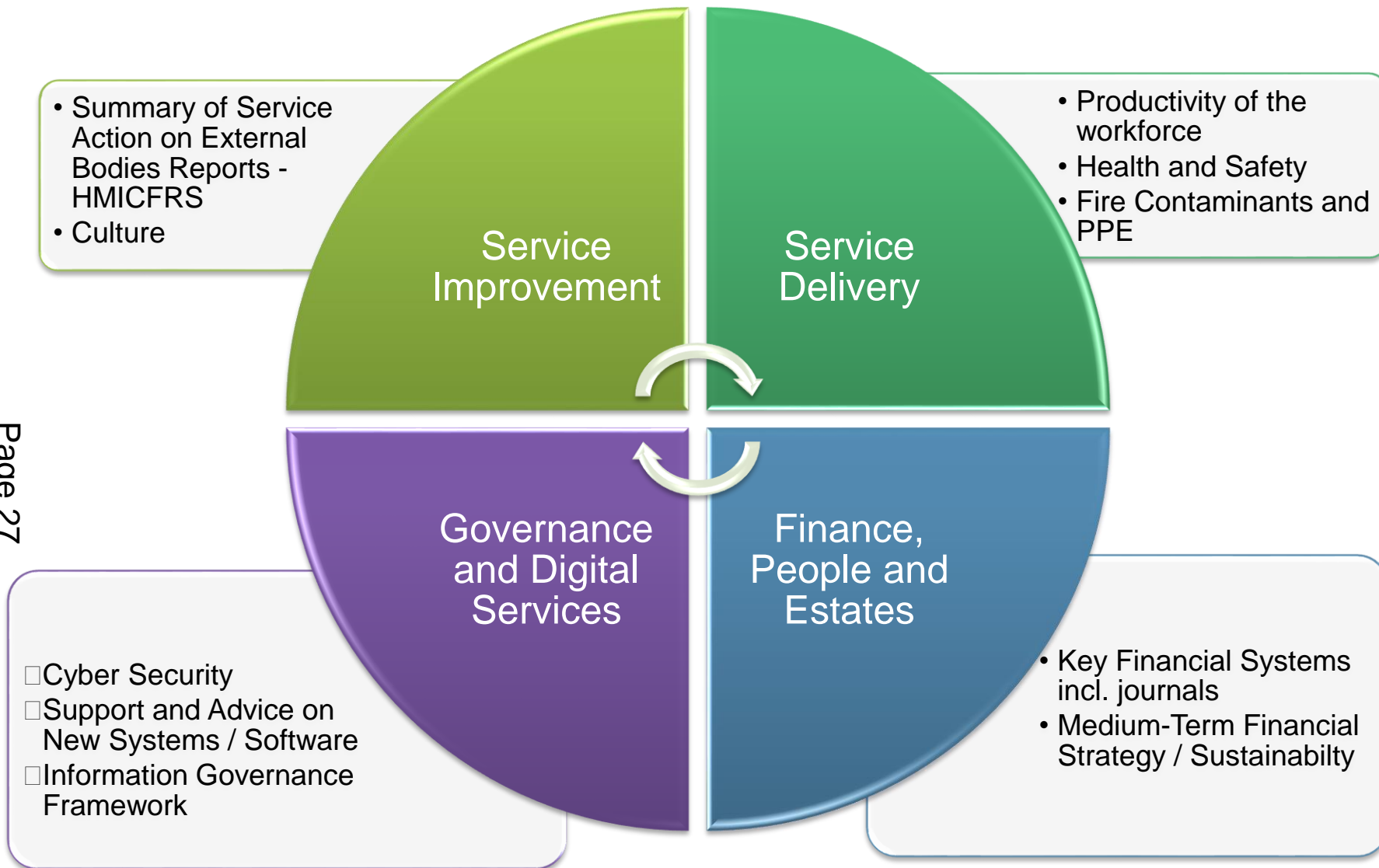
As we progress through the year, any changes to the audit plan will be agreed via the Director of Finance, People and Estates and are notified to the Audit and Governance Committee via our monitoring reports.

The Internal Audit Plan is intended to cover the period 1st April to 31st March. We know from our experience that our work does not start on the 1st April or finish on the 31st March. The delivery of the work commences in April with the bulk of the work delivered within each financial year, concluding with our reports being finalised after year end. This timeframe helps to ensure the Annual Head of Internal Audit Assurance Opinion is based on the fullest possible breath of work in line with each Internal Audit Plan

We regularly review wider risk information to help inform our Internal Audit Plans. Recently the [Institute of Internal Auditors \(IIA\)](#), the [World Economic Forum](#) and Institute of Risk Management (IRM) [IRM Global Risk Trends 2023 \(theirm.org\)](#) have produced documents linked to global, national, and regional risks, many of which are relevant to the services delivered by the Public Sector. In addition, Mazars undertake an annual review of emerging risks, the latest one being the [2022 version](#).

These documents provide a useful information source for Auditors, Senior Management and Audit and Governance Committee Members as they consider what items should be included in the Annual Internal Audit plan. These can be found using the links should you wish to view them.





Proposed audit reviews

* Whilst audit area titles are detailed below our practice is to agree detailed scopes closer to the actual timing of the audits.

Risk Area / Audit Entity *	Audit Needs Assessment (ANA) – an assessment of the priority of the planned review	Proposed Timing	
		Days	Quarter
Service Improvement			
Summary of Service Action on External Bodies Reports - HMICFRS	ANA – High		Q4
Culture – To also include effectiveness of Grievance, Whistle Blow and Speak Up Procedures	ANA – High		Q1
Service Delivery			
Productivity of the workforce and whole time crews	ANA - High		Q2
Health and Safety	ANA – High (CR075)		Q4
Fire Contaminants and PPE	ANA – High (CR075)		Q3
Governance and Digital Services			
Cyber Governance	ANA High		TBC
Live advice and quality assurance <ul style="list-style-type: none"> • New Finance System • New People System 	ANA – High (CR050)		Ongoing
Information Governance Framework	ANA – High (CR065)		Q3
Finance, People and Estates			
Key financial systems including Journals	ANA – Medium (CR050)		Q3
Medium-Term Financial Strategy / Financial Resilience Plans	ANA – High		Q1
Internal Audit Governance Activities			
Audit planning and annual plan report; audit monitoring reports for Audit and Governance Committee, support for the Audit and Governance Committee.	Business delivery requirement, client request		Ongoing
Reserve Areas – Not currently included in the Audit Plan			
Secondary Contracts	ANA – Medium (CR035)		n/a
Red One Debt Repayment Management	ANA – High (CR081)		n/a
Business Continuity Planning	ANA – Medium (CR077)		n/a
Selection and Promotion	ANA – Medium		n/a
Risk Management Follow Up Review	ANA – Medium (CR070)		n/a
Performance Management Information	ANA – Medium		n/a
Fraud Risk Assessment	ANA – Medium		n/a

Value Added and Other Activities – To be commissioned as required

Fraud Prevention and Investigation**

Consultancy Work

Governance advice including assurance roles in major procurement activities

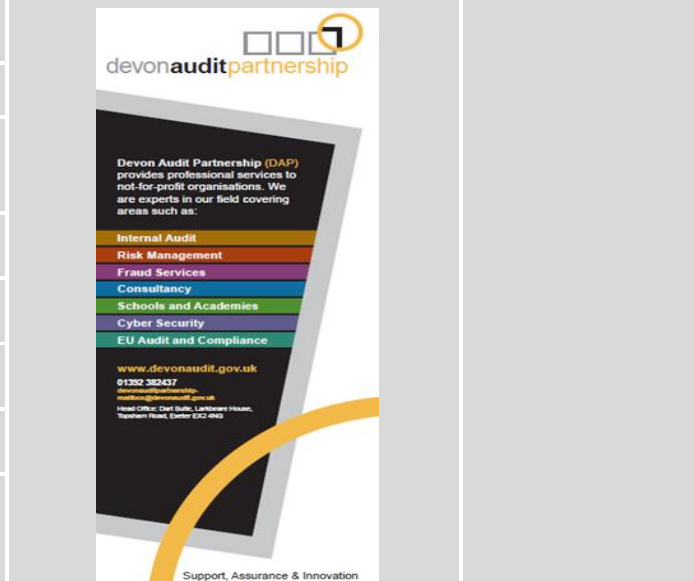
ISO 9001 Pre-Assessment

Information Governance Advice

Grant Certification

Project Assurance

General Control Framework Advice



Risk Assessment Key

ANA - Audit Needs Assessment risk level (Risk Register reference)

**DAP Counter Fraud Services

Criminal Investigations - The DAP Counter Fraud Services Team (CFST) are competent and highly experienced in respect of criminal fraud investigations. All investigators are fully Accredited Counter Fraud Specialists (ACFS). The manager is an Accredited Counter Fraud Manager (ACFM) with the Counter Fraud Professional Accreditation Board (CFPAB), who also holds a Diploma in Counter Fraud Management and a Certificate in Fraud Risk Management with the Chartered Institute of Public Finance and Accountancy (CIPFA). The team have undertaken thousands of criminal fraud investigations and have successfully overseen the prosecution of many fraud cases.

Fraud Training and Awareness - The CFST Manager has presented and spoken publicly at national conferences and local levels on the subject of counter fraud and the need for being honest about fraud, with one of his published articles appearing in the national journal of Alarm (Public Risk Management) "Face up to Fraud". The team can provide awareness training and support for staff and managers to minimise its exposure fraud risks.

Fraud Risk Assessment - The CFST Manager holds the CIPFA Certificate in Fraud Risk Management and the Diploma in Counter Fraud Management and applies this knowledge to improve organisational risk registers to include fraud risk and improve associated resilience. The DAP risk assessment allows an organisation to be confident that it understand and manage the fraud threats it faces.

Data Matching Initiatives - The CFST can take a data set and match them against other internal data sets to look for red flags and/or indicators of fraud and error. This is allowed under the Data Protection Act, as the work is connected to: the prevention or detection of crime; the apprehension or prosecution of offenders; or the assessment or collection of a tax or duty or an imposition of a similar nature.

Anti-Fraud, Bribery and Corruption Policy / Strategy and Response Plans - The CFST created and continue to monitor Anti-Fraud, Bribery and Corruption Policy / Strategy and Response Plans for multiple partners so that consistency of approach and redress is clear to those who would look to commit fraud and related criminal offences.

Information and Counter Fraud Updates - CFST provide information and Counter Fraud updates to keep pace with developments.

Fraud Prevention and Detection and Internal Audit Governance

Fraud Prevention and Detection and the National Fraud Initiative

Counter-fraud arrangements are a high priority for the Authority, as set out in the [Strategy on the Prevention and Detection of Fraud and Corruption](#) and assist in the protection of public funds and accountability. As per the [Fraud Reporting Webpage](#) 'No posts exist specifically for the undertaking of investigations and prosecutions of fraud, the responsibility is incorporated into a number of roles'. The strategy refers to the engagement of Internal Audit as appropriate.

The [National Fraud Initiative](#) (NFI) is a Biannual exercise in fraud and error prevention and detection, the exercise is run and reported on by the [Cabinet Office](#). It matches electronic data within and between public and some private sector bodies in an effort to minimise losses to the public purse. The NFI also supports an organisations duty under the Data Protection Act 2018.

The DSFRA should have now successfully uploaded all the required data sets on 30th September or as near as possible after that date to ensure the consistency of the data matching across the exercise. A full timetable for the NFI National Exercise can be found [here](#). All matches will have now been returned from the Cabinet Office and should now be being checked by the relevant Departments involved. Key and high-risk matches are clearly identified and should be competed at the organisation's earliest opportunity. The NFI programme has a cumulative savings figure of £2.4 billion since its creation in 1996. The outcomes exclude the non-financial benefits also experienced by participants, such as improvements in the accuracy of records, or a greater knowledge of the extent and types of risks their organisations might face.

Internal Audit Governance

One element of our work is classified as "internal audit governance" – this is work that ensures effective and efficient services are provided to the Authority and the internal Audit function continues to meet statutory responsibilities. In some instances, this work will result in a direct output (i.e., an audit report) but in other circumstances the output may simply be advice or guidance. Some of the areas that this may cover include: -

- Preparing the Internal Audit Plan and monitoring implementation,
- Preparing and presenting Monitoring Reports to Senior Management and the Audit and Governance Committee,
- Liaison with other inspection bodies (e.g., External Audit)

Partnership working with other agencies.

We will continue to work towards the development of effective partnership working arrangements between ourselves and other audit/review agencies where appropriate and beneficial. We participate in a range of internal Audit networks, both locally and nationally, which provide for a beneficial exchange of information and practices. This often improves the effectiveness and efficiency of the audit process, through avoidance of instances of "re-inventing the wheel" in new areas of work which have been covered in other authorities.

The most significant partnership working arrangement that we have with other auditors is that with the Authority's external auditors (Grant Thornton).

Appendix 1 - Audit Framework

Internal Audit is a statutory service in the context of The Accounts and Audit (England) Regulations 2015 amended 2021, which state:
 “A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards (PSIAS) or guidance”.

DAP, through external assessment, demonstrates that it meets the Public Sector Internal Audit Standards (PSIAS).

The Standards require that the Chief Audit Executive must “establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation’s goals”. When completing these plans, the Chief Audit Executive should take account of the organisation’s risk management framework. The plan should be adjusted and reviewed, as necessary, in response to changes in the organisation’s business, risk, operations, programs, systems and controls. The plan must take account of the requirement to produce an internal audit opinion and assurance framework.

This audit plan has been drawn up, therefore, to enable an opinion to be provided at the end of the year in accordance with the above requirements.



We will seek opportunity for shared working across member authorities. In shared working Devon Audit Partnership will maximise the effectiveness of operations, sharing learning and best practice, helping each authority develop further to ensure that risk remains suitably managed.

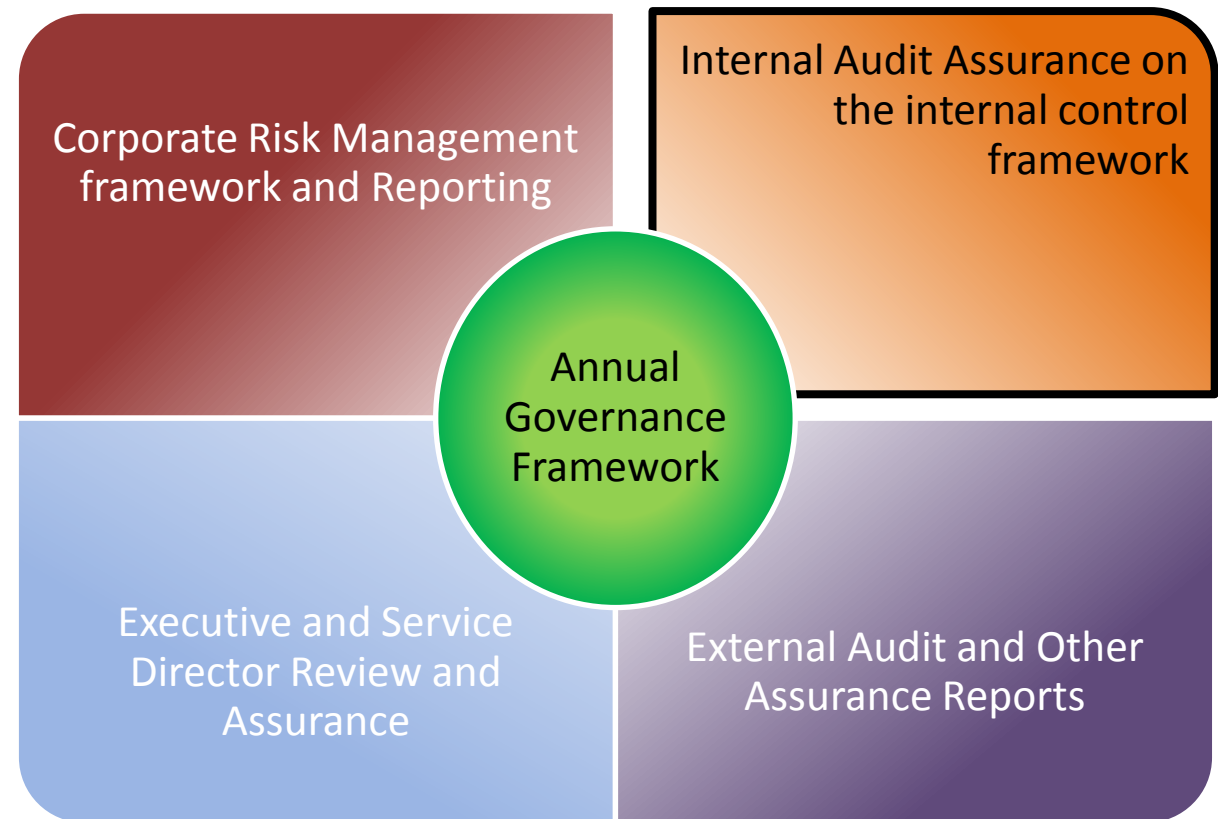
Appendix 2 - Annual Governance Framework Assurance

The Annual Governance Statement provides assurance that

- The Authority's policies have been complied with in practice,
- high quality services are delivered efficiently and effectively,
- ethical standards are met,
- laws and regulations are complied with,
- processes are adhered to,
- performance statements are accurate.

The statement relates to the governance system as it is applied during the year for the accounts that it accompanies. It should: -

- be prepared by senior management and signed by the Chief Fire Officer, Chair of the Fire Authority and Chair of the Audit and Governance Committee,
- highlight significant events or developments in the year,
- acknowledge the responsibility on management to ensure good governance,
- indicate the level of assurance that systems and processes can provide,
- provide a narrative on the process that is followed to ensure that the governance arrangements remain effective. This will include comment upon,
 - The Authority,
 - Audit and Governance Committee,
 - Risk Management,
 - Internal Audit,
 - Other reviews / assurance.
- Provide confirmation that the Authority complies with CIPFA's recently revised International Framework – Good Governance in the Public Sector. If not, a statement is required stating how other arrangements provide the same level of assurance.



The AGS needs to be presented to, and approved by, the Audit and Governance Committee, and then signed by the Chair.

The Committee should satisfy themselves, from the assurances provided by the Annual Governance process, the Executive Board, Internal Audit, and other assurance providers that the statement meets statutory requirements.

Appendix 3 - Audit Needs Assessment

We review the Authority’s risk register and work closely with the Executive Board and Members to identify those areas where audit resources can be most usefully targeted.

The result is the Internal Audit Plan set out earlier in this report.

An example of the Risk Register as provide to the Audit and Governance Committee can be found published on the website [Risk Register Report November 2022](#)

The audit plan for the year plan has been created by:

Consideration of risks identified in the Authority’s risk register

Engagement with the Audit and Governance Committee

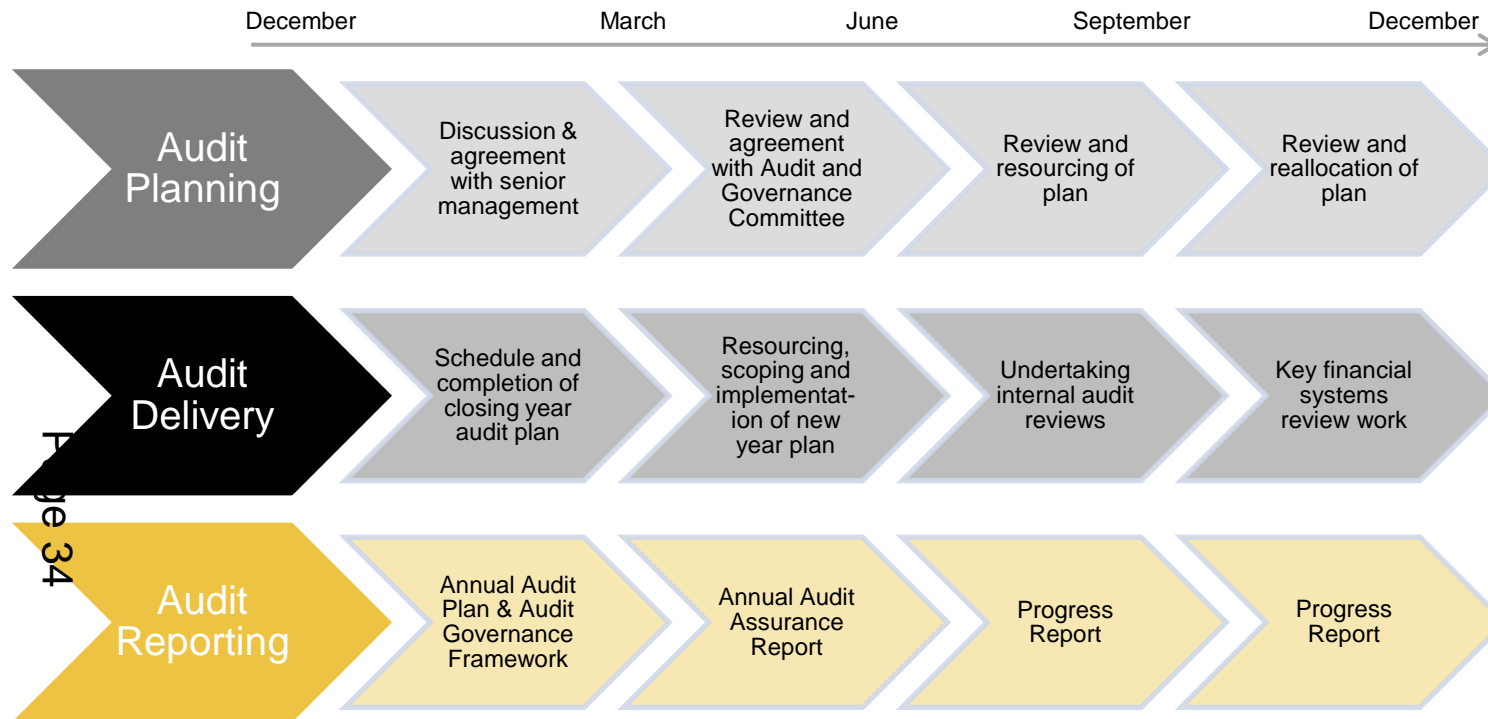
Discussions and liaison with the Executive Board regarding the risks which threaten the achievement of corporate or service objectives, including changes and / or the introduction of new systems, operations, programs, and corporate initiatives

Taking into account results of previous Internal Audit reviews

Taking into account Internal Audit’s knowledge and experience of the risks facing the Authority, including factors and systems that are key to successful achievement of the Authority’s delivery plans

Requirements to provide a “collaborative audit” approach with the external auditors

Appendix 4 - Our Audit Team and the Audit Delivery Cycle



Date	Activity
Dec to March 2023	Audit Planning meetings
April 2023	Internal Audit Plan presented to Audit and Governance Committee
	Internal Audit Governance Arrangements reviewed by Audit and Governance Committee
	Year-end field work completed
May / June 2023	Annual Performance reports written
July 2023	Annual Internal Audit Report presented to Audit and Governance Committee
	Progress Report presented to Audit and Governance Committee
Nov 2023	Progress reports presented to Audit and Governance Committee
January 2024	2024/25 Internal Audit Plan preparation commences
	Audit Planning meeting with Audit & Governance Committee

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		Ken Johnson Audit Manager – Counter Fraud T 01392 386416 E ken.johnson@devon.gov.uk



Link to the document as taken to the Audit and Governance Committee in January 2023.

[PowerPoint Presentation \(dsfire.gov.uk\)](https://www.dsfire.gov.uk)

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Agenda Item 7

REPORT REFERENCE NO.	AGC/23/8
MEETING	AUDIT AND GOVERNANCE COMMITTEE
DATE OF MEETING	17 APRIL 2023
SUBJECT OF REPORT	HIS MAJESTY'S INSPECTORATE OF CONSTABULARY & FIRE & RESCUE SERVICES (HMICFRS) AREAS FOR IMPROVEMENT ACTION PLAN UPDATE
LEAD OFFICER	Deputy Chief Fire Officer
RECOMMENDATIONS	<i>That the Committee reviews progress in delivery of the action plan.</i>
EXECUTIVE SUMMARY	<p>On Wednesday 27th July 2022 HMICFRS published the DSFRS 2022 inspection report. The inspection report identified one Cause of Concern and 14 Areas for Improvement (AFIs). Of these AFIs, four have been linked to the Audit and Governance Committee.</p> <p>The paper appended to this report outlines the progress that has been made against the HMICFRS Areas for Improvement action plan since the last update in November 2022. The key highlights are that:</p> <ul style="list-style-type: none"> • Delivery of the Areas for Improvement action plan is on track.
RESOURCE IMPLICATIONS	Considered within the Action Plan where appropriate.
EQUALITY RISKS AND BENEFITS ANALYSIS	Considered within the Action Plan where appropriate.
APPENDICES	A. HMI Audit and Governance Committee Update
BACKGROUND PAPERS	None

HMICFRS ACTION PLAN – AUDIT AND GOVERNANCE COMMITTEE UPDATE

1. INTRODUCTION

- 1.1. On Wednesday 27th July 2022 HMICFRS published the DSFRS 2022 inspection report. The inspection report identified one Cause of Concern and 14 Areas for Improvement (AFIs).
- 1.2. This report provides an update on the Areas For Improvement action plan that has been produced following the inspection, which concluded in October 2021.

2. AREAS FOR IMPROVEMENT ACTION PLAN COMPLETION STATUS

- 2.1. Table 2 lists the Areas For Improvement linked to the Audit and Governance Committee and their individual implementation status.

Table 2:

Reference	Description	Target Completion	Status
HMI-1.1-202202	The service should make sure its integrated risk management plan includes clear outcomes that show the public how it is currently mitigating risk.	31/12/2023	In Progress – On Track
HMI-1.3-202205	The service should make sure it has an effective quality assurance process, so staff carry out audits and fire safety checks to an appropriate standard.	30/09/2023	In Progress – On Track
HMI-2.2-202207a	Prevention and Protection – The service should be aware of, and invest in, developments in technology and future innovation to help improve and sustain operational efficiency and effectiveness.	30/04/2025	In Progress – On Track
HMI-2.2-202207b	Response – The service should be aware of, and invest in, developments in technology and future innovation to help improve and sustain operational efficiency and effectiveness.	31/10/2023	In Progress – On Track

- 2.2. Table 3 below outlines the completion status of all actions designed to address the Areas For Improvement linked to the Audit and Governance Committee.

Table 3: Summary of progress against the 19 individual actions					
Areas For Improvement (Audit and Governance Committee)					
Not started (on track)	Not started (off track)	In progress (on track)	In progress (off track)	Completed	Closed
8 (↓ from 12)	0 (→ at 0)	5 (↓ from 7)	0 (→ at 0)	6 (↑ from 0)	0 (→ at 0)

* Please note that 4 of the actions which have not yet started are the evidence and assurance required once all other actions have been completed.