



DEVON & SOMERSET FIRE & RESCUE AUTHORITY

**S.J. Sharman
CLERK TO THE AUTHORITY**

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

(see below)

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Date : 21 November 2024
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AUDIT & GOVERNANCE COMMITTEE
(Devon & Somerset Fire & Rescue Authority)

Friday, 29th November, 2024

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.

S.J. Sharman
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 30th September 2024, attached.

3 Items Requiring Urgent Attention

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

4 External Audit 2023-24 update (Pages 5 - 8)

The Authority's external auditor, Bishop Flemming, to provide an update on progress towards completing the 2023-24 Audit, attached.

5 Internal Audit 2024-25 Progress Report (Pages 9 - 26)

Report of the Head of Devon Assurance Partnership (AGC/24/20) attached.

6 Internal Audit Follow Up Report (Pages 27 - 42)

Report of the Assistant Director, Corporate Services, (AG/24/21) attached.

MEMBERS ARE REQUESTED TO SIGN THE ATTENDANCE REGISTER

Membership:-

Councillors Roome (Chair), Biederman, Clayton, Fellows, Kendall, Kerley (Vice Chair), Prowse, Sellis and Sproston,

Independent, Co-opted Members:

Messrs. Perks and Turkington

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 (Continued)
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 Orders, 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>
6.	<p><u>Other Attendance at Committees)</u></p> <p>Any Authority Member wishing to attend, in accordance with Standing Orders, a meeting of a Committee of which they are not a Member should contact the Democratic Services Officer (see "please ask for" on the front page of this agenda) in advance of the meeting.</p>

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

30 September 2024

Present:

Councillors Roome (Chair), Biederman, Coles (vice Sproston), Kendall, Kerley, and Sellis

In attendance:

Messrs. Perks and Turkington (Independent, Co-opted Members)

Apologies:

Councillors Clayton and Fellows

* **AGC/24/9** **Minutes**

RESOLVED that the Minutes of the meeting held on 09 May 2024 be signed as a correct record.

* **AGC/24/10** **Fraud & Corruption Strategy - Annual Review of Cases**

The Committee received for information a report of the Clerk to the Authority (& Monitoring Officer) (AGC/24/17) which set out the position on fraud cases reported during 2023-24 and included details of the Service's participation in the National Fraud initiative.

The anticipated introduction of the "Economic Crime and Corporate Transparency Act: Failure to Prevent Fraud Offence" would need to be considered by the Authority, in due course. Monitoring of these types of offences fell within the Terms of Reference of the Audit and Governance Committee.

Fraud Cases 2023-24:

There had been two cases of potential fraud identified during 2023-24. Each was anonymously reported to the Committee, to protect identification of individuals, along with details of rectification actions taken by the Service to prevent similar cases occurring in the future. The Committee thanked the Service for the additional information presented during the meeting.

National Fraud Initiative:

The report highlighted 11 cases of incorrect (duplicate) payments to the value of £51,622.32, which had since been returned/corrected, and 15 cases of duplicate creditor name/address which had nil value impact. In response to concerns expressed by the Committee, the Service committed to present greater detail, in future reports, about:

- the failure of internal controls that led to similar errors; and
- what the Service had done to rectify those failures.

The Committee was appraised of the current systems in place and given examples of procedures and rectification activities that had been updated to prevent similar errors occurring in the future. Consequently, the Committee was content that the risk moving forward was low. It was conceded that the existing finance IT system held some limitations, therefore the Service was working towards implementing a replacement system by September 2025. In addition, all Budget Managers had received training to improve rigour and control in processing monthly returns.

* **AGC/24/11 Authority Policy for Regulation of Investigatory Powers Act (RIPA) 2000 - Review**

The Committee received for information a report of the Clerk to the Authority (& Monitoring Officer) (AGC/24/18) on the operation by the Authority of its policy as required by The Regulation of Investigatory Powers Act 2000 (RIPA).

Since the Committee's last receipt of a related report in 2023 (Minute AGC/23/15 refers) there had been no use of RIPA by the Authority. The Clerk to the Authority advised the Committee that since RIPA powers had not historically been used by the Authority, and it wasn't anticipated that there would be a need to do so in the future, representations would be made via the National Fire Chiefs Council (NFCC) for these powers to be removed from Fire and Rescue Authorities.

The Clerk Undertook to contact other FRS to ascertain their use of these powers prior to liaison with the NFCC via the Chief Fire Officer.

* **AGC/24/12 Local Pension Board Annual Report 2023-24**

NB. Councillor Sellis declared a personal, non-pecuniary interest in this item due to her husband being in receipt of a Fire Service Pension.

The Committee received for information a report of the Assistant Director – Corporate Services (AGC/24/19) which provided information about the status of Devon & Somerset Fire and Rescue Authority (DSFRA) Local Pension Board (LPB) for Scheme Members (employees and pensioners), and the Scheme Manager (the Authority), together with a summary of issues considered in the relevant period (1 April 2023 – 31 March 2024).

The Committee was appraised of the position regarding the increased workload associated with the implementation of the pension remedies McCleod/Sergeant and O'Brien/Matthews. Two, additional, full time equivalent posts had been instigated by the Service but there was a risk that this would not provide sufficient capacity to meet the demand. Recruiting and training sufficient staff to meet that demand was a challenge across the Fire & Rescue sector with fire services struggling with sourcing the requisite pensions expertise. The West Yorkshire Pension Fund (WYPF), which administered the pension funds on behalf of the Service, was experiencing similar difficulties in recruiting staff with expertise. Fire Authorities across the country were in talks with the Local Government Association (LGA) and Home Office to address these skills shortages.

The Service had not escalated this risk at this time, the risk remained on the LPB's local Risk Register because the risk was not specific to DSFRS. The Service awaited Home Office guidance about how to resolve some of the more complicated cases.

The Authority had received £20m from Government to fund the increased cost of the pensions as a result of the implementation of the legal remedies.

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

The Meeting started at 10.00 am and finished at 10.45 am

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Devon & Somerset Fire and Rescue Service

Audit Progress Report

November 2024

Audit Progress Update

Audit Fieldwork

- Good progress has been made on our audit fieldwork. Work on all areas of the accounts has been started and much of the audit work is substantially complete with no significant issues arising to date.
- We have not identified any additional risks from the work completed.
- We are part-way through our work over the revaluation of land and buildings. Our work over this area only started recently due to delays in obtaining full valuation reports and valuation schedules from management and the Authority's valuer. The reason for this is that management had initially elected not to progress with processing the revaluation as they felt that the revised land and building valuation was not materially different to the current carrying values. Whilst the percentage difference in the valuation was fairly small, the change in valuation was over our materiality thresholds that we had set.

Management have agreed to make the adjustment; however, it has taken some time in order to obtain full valuation reports that support the adjustment and for the finance team to calculate and post the adjustment.

- The above noted work is subject to manager and partner review which will take place over coming weeks as final areas are rounded off.
- Our work on the Authority's value for money arrangements has also been carried out.
- Engagement from the finance team has been excellent and the audit fieldwork has progressed generally smoothly with prompt responses to requests and queries.

Next steps

- We had initially planned to present our audit findings to the November Audit and Governance Committee, but given that the valuation work is a significant risk area for our audit, then it would not be appropriate to report at this time.
- We intend to complete our work in the coming weeks and hold a clearance meeting with management before the Christmas break.
- We will then present our Audit Completion Report and Auditor's Annual Report to the January Audit & Governance Committee. We should be in a position to issue our audit opinion shortly after that meeting, well before the statutory backstop date at the end of February.



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Agenda Item 5

REPORT REFERENCE NO.	AGC/24/20
MEETING	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	29 NOVEMBER 2024
SUBJECT OF REPORT	INTERNAL AUDIT 2024-25 PROGRESS REPORT
LEAD OFFICER	HEAD OF DEVON ASSURANCE PARTNERSHIP
RECOMMENDATIONS	<p><i>That the Committee:</i></p> <ul style="list-style-type: none"> • <i>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 2024-25.</p>
RESOURCE IMPLICATIONS	N/A
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 2024-25
BACKGROUND PAPERS	<p>The Audit Plan for 2024-25 was agreed by the Audit & Governance Committee in March 2024. It is set out in the Audit Plan report which can be found at the following link.</p> <p>Appendix A to Report AGC249.pdf</p> <p>There have been no previous Progress Reports this financial year.</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 delivery against the 2024-25 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.

JO McCORMICK
Deputy Head of Devon Assurance Partnership

TONY ROSE
Head of Devon Assurance Partnership

Internal Audit

Interim Progress Report 2024-25

Devon and Somerset Fire and Rescue Authority Audit and Governance Committee

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November 2024

Official



devonassurancepartnership
Support, Assurance and Innovation



APPENDIX A TO REPORT AGC/24/20

Tony Rose
Head of Devon Assurance Partnership

Jo McCormick
Deputy Head of Devon Assurance Partnership

Lynda Sharp-Woods
Audit Manager

Introduction

This report provides a summary of the performance against the Internal Audit plan for the 2024/25 financial year to date, highlighting the key areas of work undertaken and summarising our main findings and recommendations aimed at improving controls, and provides our current Annual Assurance Opinion on the overall adequacy and effectiveness of the Authority's Internal Control Environment. The Internal Audit plan for 2024-25 was presented and approved by the Audit Committee in March 2024.

The level of risk associated with each of the areas in Appendix 1 has been determined either from the Fire Authority's Risk Register (FARR), or the Audit Needs Assessment (ANA) carried out at the planning phase. Where the audit was undertaken at the request of client it has not been risk assessed. Assurance and recommendations should be considered in light of these risk levels and the impact this has on achievement of corporate / service goals.

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 that will help inform the annual assurance opinion.

The Accounts and Audit (Amendment) (England) Regulations 2015 introduced the requirement that all Authorities need to carry out an annual review of the effectiveness of their internal control system and need to incorporate the results of that review into their Annual Governance Statement (AGS), published with the Annual Statement of Accounts. The Fire and Rescue National Framework for England (May 2018) sets out the requirement for fire and rescue authorities to publish an annual Statement of Assurance. The Authority has agreed that the most appropriate way to manage both the National Framework and the Accounts and Audit (England) Regulations 2015 requirements is through the creation of one assurance report entitled 'Annual Statement of Assurance'.

The Audit and Governance Committee, under its Terms of Reference contained in the Devon and Somerset Fire and Rescue Authority Constitutional Governance Framework is required to consider the Chief Internal Auditor's reports, to review and approve the Internal Audit programme, and to monitor the progress and performance of Internal Audit.

Expectations of the Audit and Governance Committee from this progress report

Audit and Governance Committee members are requested to consider:

- the assurance statement provided for the Authority within this report;
- the basis of our opinion and the completion of audit work against the plan;
- changes to the plan and the scope and ability of audit to complete the audit work;
- audit coverage and findings provided;
- the overall performance and customer satisfaction on audit delivery.

In review of the above the Committee are required to consider the assurance provided alongside that of the Senior Leadership Team, Corporate Risk Management and external assurance including that of the External Auditor.

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Overall Interim Opinion Statement

Based on work performed to date during 2024-25, our experience from the previous year, the Head of Internal Audit's Interim Opinion on the adequacy and effectiveness of the Authority's internal control framework is one of "Reasonable Assurance".

Our audit planning process is both risk based and agile, as such our resources, and consequently our interim and annual reports will inevitably focus upon higher risk areas.

The Authority's internal audit plan for the year includes specific assurance, risk, governance, and value-added reviews which, with prior years audit work, provide a framework and background within which we assess the Authority's control environment.

The reviews to date in 2024-25 have informed the Head of Internal Audit's Interim Opinion. If significant weaknesses have been identified, these will need to be considered by the Authority in preparing its Annual Statement of Assurance as part of the 2024-25 Statement of Accounts.

In carrying out reviews, Internal Audit assesses whether key, and other controls are operating satisfactorily and an opinion on the adequacy of controls is provided to management as part of the audit report. All final audit reports include an action plan which identifies responsible officers, and target dates, to address control issues identified. Implementation of action plans rests with management, and monitoring of actions is reported to the Audit and Governance Committee by the Assistant Director, Corporate Services.

This statement of opinion is underpinned by:

<h3>Internal Control Framework</h3> <p>The control environment comprises Authority's policies, procedures and operational systems and processes in place to establish and monitor the achievement of the Authority's objectives; facilitate policy and decision making; ensure economical, effective, and efficient use of resources, compliance with established policy, procedure, law, and regulation; and safeguard the Authority's assets and interests from losses of all kinds. Core financial and administrative systems are reviewed by Internal Audit in accordance with the agreed Internal Audit Plan.</p>		
<h3>Risk Management</h3> <p>The Corporate Risk Register captures and describes the most significant risks, both internally and externally, facing the Service with a focus on cross-cutting risks and major projects and is reported to the Executive Board monthly and Audit and Governance Committee on a bi-yearly basis. The risk management process includes the identification, assessment and recording of risks together with mitigating activities.</p> <p>We audited Risk Management in 2021-22 and provided a 'Substantial' Audit Opinion. Recommendations made were tracked by the Service.</p> <p>We presented on IT Risk Management at ALARM for the Service in 2022-23.</p> <p>We provided advice on Counter Fraud Risk Management within the Service in 2023-24.</p>	<h3>Governance Arrangements</h3> <p>In both 2023-24 and the current year, we are providing an assurance role to the Programme Management Board. Our advice is primarily real-time however we have made one recommendation relating to Board frequency in our interim statement as detailed in Appendix 1.</p> <p>Elements of our work within the Digital Maturity Assessment will support enhancements to existing governance arrangements.</p> <p>We have an upcoming audit related to 'Director of Finance and Corporate Services Role Responsibilities' which will consider authority and delegations.</p> <p>We support the Assistant Director, Corporate Services and the Head of Organisational Assurance in providing the internal audit function and related governance activities.</p>	<h3>Performance Management</h3> <p>Progress against His Majesty's Inspectorate of Constabulary & Fire & Rescue Services (HMICFRS) areas for improvement action plan are regularly reported to the Executive Board and the Committees of the Fire Authority.</p> <p>Performance information is reported to the Executive Board, People Committee and the Community Safety Committee.</p> <p>Internal Audit report actions are tracked and reported to the Executive Board and the Audit and Governance Committee.</p> <p>Data is also shared on the Service website.</p> <p>Budget performance is monitored by the Executive Board and the Resources Committee.</p>

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.

Summary Assurance Opinions

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 Digitised Risk Areas

High Level Summary Audit Plan				Client and Audit Governance	Devon and Somerset Fire and Rescue Service additionally commissions other Internal Audit support and services when required, including value added and other activities
Service Delivery	Service Delivery Support	Corporate Services	Finance		
Prevention and Protection (Limited Assurance)	No planned audits	Digital Maturity Assessment (Limited Assurance) Programme Management (Reasonable Assurance) Health and Safety (Q4) Business Continuity (Q4)	Key Financial Systems (Q4) Director of Finance and Corporate Services Role Responsibilities (starts December 2024)	Audit Plan Preparation Audit Plan Reporting Audit Plan Coordination Audit Committee Attendance Progress Reporting Annual Reporting Advice	

Value Added and Other Activities – commissioned as required	
Compliance Support	ISO9001 Pre Assessment, Grant Certification, Control Framework Advice, Consultancy Work
Governance Support	Governance Advice, Information Governance Advice, Project Assurance, Consultancy Work
Fraud Prevention and Investigation	Criminal Investigations, Fraud Training and Awareness / Information and Counter Fraud Updates, Fraud Risk Assessment, Data Matching, Anti-Fraud, Bribery and Corruption Policy / Strategy and Response Plans
<ul style="list-style-type: none"> Criminal Investigations - All investigators are fully Accredited Counter Fraud Specialists (ACFS). The team have undertaken thousands of criminal fraud investigations and have successfully overseen the prosecution of many fraud cases. Fraud Training and Awareness - The team can provide awareness training and support for staff and managers to minimise its exposure to fraud risks. Fraud Risk Assessment - 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 in accordance with the Data Protection Act. 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. Information and Counter Fraud Updates - CFST provide information and Counter Fraud updates to keep pace with developments. 	

Assurance Map

The Institute of Internal Auditors provides a summary of the benefits of Assurance Mapping:

- An assurance map brings an organisations risk appetite to life. At the same time as highlighting assurance gaps, it also shows where there is duplication or too much assurance. It is a simple way of aligning assurance resource, risk and internal control.
- It improves awareness of the control environment by looking across the organisation rather than at individual reports which can lead to siloed thinking.
- It drives positive behaviours by enabling robust discussions about risk, educating on the value of assurance and aiding collaboration between functions.
- Collectively, the assurance community of an organisation often has a more powerful voice when it works together; an assurance map is a practical platform benefiting all parties.

The Authority are undertaking to develop a professional standards approach aligned to the Fire Standards. We are advised that this includes mapping HMI actions to the [Fire Standards](#) criteria and moving from a compliance position against each of the Standards to a three lines of assurance assessment.

The nineteen approved Fire Standards are titled Code of Ethics, Communication and Engagement, Community Risk Management Planning, Data Management, Digital and Cyber, Emergency Preparedness and Resilience, Emergency Response Driving, Fire Control, Fire Investigation, Internal Governance and Assurance, Leading the Service, Leading and Developing People, Operational Competence, Operational Learning, Operational Preparedness, Prevention, Procurement and Commercial, Protection, and Safeguarding.

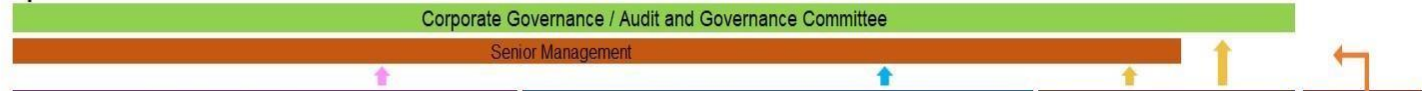
The Authority is developing an Assurance Framework with Dashboard reporting. We have been requested, where possible, to link 2024-25 and future audits or recommendations to the relevant Fire Standard criteria to support the Authority in mapping their assurance.

Once developed, the Assurance Framework information will support the creation of future Audit Plans.

We have mapped the 2023-24 audit work and within the map linked these audits to the Fire Standards. As this provides a historical view of assessments, it only represents the position at the time of the audit work, and should be considered against recommendation tracking progress that is reported to the Audit and Governance Committee.

The completion of the 2023-24 summary map for individual audit assignments provides the Authority with information to support the development of the Assurance Framework. It does not include 3rd line assurances that the Authority may be obtaining in each of these areas except in relation Internal Audit. The Table below details our assessments against each area audited in 2023-24 and has been shared with the Head of Organisational Assurance who is leading the development of the Assurance Framework.

Devon and Somerset Fire and Rescue Summary Assurance Map



Audits Completed 2023 - 24 Internal Audit Plan

Audit Heading	FARR	Fire Standards	Objective / Priority	Internal Control Measures				Management controls			Financial, Corporate and Governance - 2nd line defence						Independent Assurance - 3rd line defence	Regulators			
				Core systems controls inc. IT system, parameters	Input processing and output controls	Fraud and error prevention	Authorisation, supervision and segregation	Performance & Financial management reports	3rd Party and Business continuity, Disaster recovery	Strategies and business plans inc. Benchmarking	Financial / Monitoring, reconciliation, reporting, Statutory Returns	Functional & Service compliance reviews	Quality control checks (H&S, Info Governance)	Security inc IT systems & physical	Governance structures and processes (inc. financial & other policy)	Corporate risk management / assurance			Assurance oversight, management and financial policies, setting direction, risk management, ensuring compliance.	Independent challenge & Internal Audit. Reporting on assurance. Audit of assurance providers. Entity level assurance.	Legal, Government other inspection and compliance review
Service Action on External Reports		Code of Ethics Internal Governance and Assurance Leading the Service Leading and Developing People Safeguarding	To promote, establish, and maintain a positive organisational culture, ensuring all staff can safely report cultural issues and that any reported issues are effectively investigated.					G				G	G	G				G	A		
Productivity of Whole Time Crews		Operational Preparedness Prevention Protection Safeguarding	To ensure that wholetime firefighting crews are utilised efficiently and effectively, maintaining competencies, and undertaking prevention, protection and response duties, to ensure value for money and maximum benefit to the wider community.		A	A	A	A				A				A		A			
New People System	CR050	Leading and Developing People	Implementation of a new People Services System, focussing on Human Resources and Organisation Development, in line with the project															G			
Medium Term Financial Plan		Leading the Service	The primary objective for the area under review is to develop a robust and deliverable Medium Term Financial Plan in accordance with requirement established within the Fire and Rescue National Framework for England 2018.					G										G			
Key Financial Systems	CR050	Leading the Service	The management and provision of effective accounting, financial and payroll support services.		G		A	G	G									G			
Fire Contaminants and PPE	CR075	Operational Preparedness	To develop and implement an effective plan addressing recommendations made in the UCLAN report titled 'Minimising firefighters' exposure to					G										G			
Cyber Governance CAF Assessment		Digital and Cyber	The Cyber Assessment Framework (CAF) assessment is part of the National Cyber Programme. It is intended that the gap analysis across Fire and Rescue Services will be used as a way to improve cyber resilience across the sector. It is part of a wider programme of work being driven by Cabinet Office to understand the risks and to drive transformational improvement across critical sectors.					A										A	A		
Culture		Code of Ethics Leading the Service Leading and Developing People Safeguarding	To promote, establish, and maintain a positive organisational culture, ensuring all staff can safely report cultural issues and that any reported issues are effectively investigated.															G			
Information Governance Framework	CR065	Data Management	To ensure that the wider service is compliant with relevant legislation, has effective records management, and maintains suitable information security.															G			

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Audit Coverage and performance against plan

This progress report compares the work carried out with the work that was planned through risk assessment and reported at Audit and Governance Committee in March 2024.

It presents a summary of the audit work undertaken, includes an interim opinion on the adequacy and effectiveness of the Authority's internal control environment and summarises the performance of the Internal Audit function. The report outlines the level of assurance that we are able to provide, based on the internal audit work completed during the year. It gives:

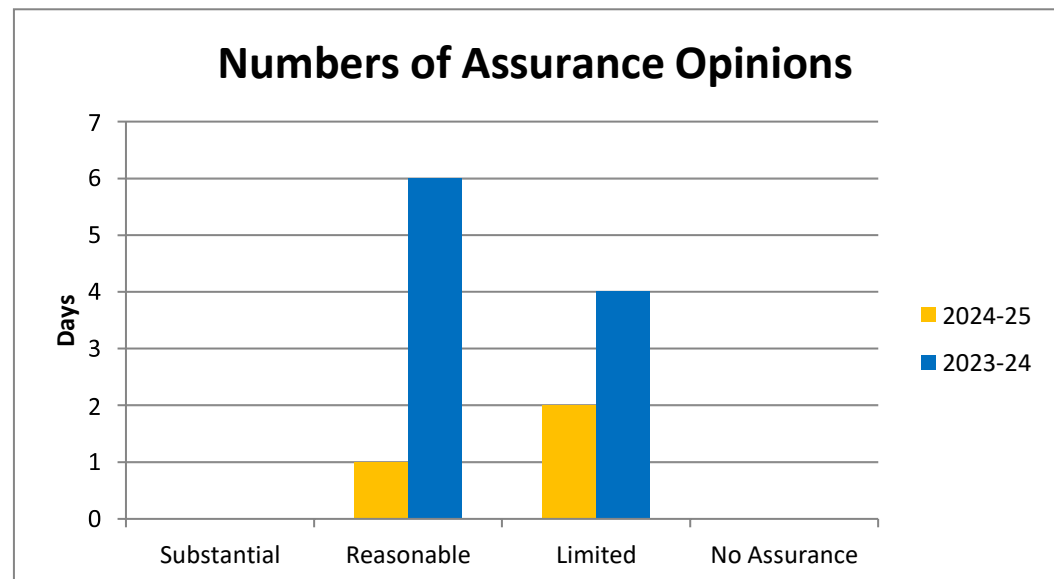
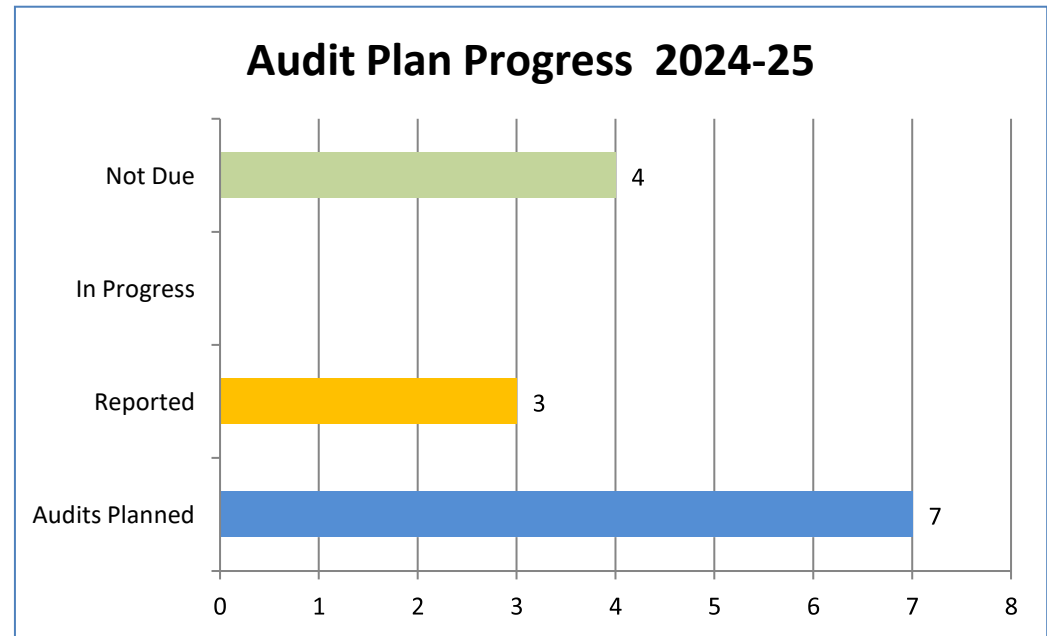
- a comparison of internal audit activity during the year with that planned, placed in the context of internal audit need, and
- a statement on the effectiveness of the system of internal control in meeting the Authority's objectives.

A number of audits are scheduled for later in the year as detailed in the Audit Plan. We have provided an interim report and assurance level for the Programme Management work, but this work will continue and a final report and assurance level provided at the end of the year.

The bar charts right show the status of audit progress against the plan and the numbers of assurance opinions to date compared with the previous year total. The charts demonstrate that progress is in line with expectations. There have been no in year changes to the plan to date.

There has been a growing trend in the sector towards more flexible audit plans to enable internal audit to be more responsive to changing risks, in turn maximising resource focus to clients' needs as and when needed – Agile Auditing. This principle has several benefits with ever changing priorities and related risks. We endeavour to ensure that sufficient coverage across the Authority is maintained to ensure that we can provide an assurance opinion.

This report provides a summary of the key issues reported and being addressed by management. Appendix 1 to this report provides a summary of the audits undertaken to date in 2024-25.






Appendix 1 – Summary of audit reports and findings for 2024/25


Risk Assessment Key

- ANA - Audit Needs Assessment risk level as agreed with Client Management
- Client Request – audit at request of Client Senior Management


Direction of Travel Assurance Key


-  action plan agreed with client for delivery over appropriate timescales & is progressing.
-  action plan agreed and is being progressed though some actions are outside of agreed timescales or have stalled.
-  action plan not fully agreed, or we are aware progress has stalled or yet to start.
* report recently issued; assurance progress is of managers feedback at debrief meeting

CORPORATE SERVICES

CORPORATE SERVICES		Audit Report	Direction of Travel Assurance
Risk Area / Audit Entity / Assurance Opinion	Residual Risk / Audit Comment		
Programme Management (EARR – N/A) Status: Draft Reasonable Assurance	<p>The findings of this audit link to the ‘Communication and engagement’; ‘Data Management’; ‘Digital and Cyber’; ‘Internal Governance and Assurance’; ‘Leading the Service’; ‘Leading and Developing People’; ‘Procurement and Commercial’ Fire Standards and support management in organisational assurance mapping against the Fire Standards developed by the Fire Standards Board.</p> <p>Based upon our attendance at the Programme Board and review of supporting information and evidence, we are of the opinion that at this stage the People Services Systems Project, whilst effectively managed, is likely to experience slippage. However risks, issues and associated mitigations and remedial actions are subject to regular review and an agreement was reached that the go-live date be moved to October which demonstrates the effectiveness of the Board. Expected Project Management frameworks, practices and records are in place, supported by a Governance structure which includes a good level of cross representation. The frequency of the planned meetings is as expected, acknowledging the need for two cancellations due to low member attendance.</p> <p>The New Finance System Project is in its infancy, with an introductory meeting between DSFRS representatives and the supplier in August 2024, and a formal project ‘kick-off’ meeting on 26th September 2024. The project is within the governance arrangements of the Corporate Services Programme Board and included within the associated highlight reports.</p> <p>We have provided a ‘Reasonable Assurance’ level for both the People System and Finance System projects. We have made a small number of recommendations although primarily our advice, guidance and assurance is provided in real time in line with the associated remit of the projects / programme timelines.</p> <p>In addition to the assurance role, we have also provided initial advice and guidance to the Programme Manager within the Strategic Business Change Team, in a review of the governance structure at a P3M level to drive continuous improvement, and improve efficiency and effectiveness.</p> <p>Management Response: Draft Report is agreed. Management responses are being determined.</p>		

CORPORATE SERVICES

Audit Report		
Risk Area / Audit Entity / Assurance Opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
<p>Digital Maturity Assessment (FARR – CR084)</p> <p>Status: Draft</p> <p>Limited Assurance (mapped as ‘Developing’ under the DMA framework)</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 19</p>	<p>The findings of this audit link to the ‘Code of Ethics, ‘Communication and Engagement’, ‘Data Management’, ‘Digital and Cyber’, ‘Internal Governance and Assurance’, ‘Leading the Service’, and ‘Leading and Developing People’ Fire Standards and support management in organisational assurance mapping against the Fire Standards developed by the Fire Standards Board.</p> <p>The Digital Maturity Assessment (DMA) along with the related deep dives into ‘Data’, ‘Digital Literacy’, and ‘Strides in Cyber’, and the cross correlation to the Cyber Assessment Framework (CAF) self-assessment the service undertook in 2023-24, have established an assessed level of digital maturity within the service against the six dimensions of the DMA model (Customer; Culture; Sustainable Operating Model; Capabilities; Data; and Technology) and their sub-attributes critical for business and transformation success. A number of strategic and operational changes are already ongoing within the Service, and these, along with some proposed areas for consideration, will support the Service in improving its digital maturity level.</p> <p>Overall we would assess the Service as ‘Developing’ (the organisation has started to adopt digital channels. There is growing awareness of the importance of digital transformation, and some departments are beginning to embrace digital initiatives. Digital tools are being introduced to automate certain processes, though many remain manual. The organisation is investing in digital skills development, with training programs and initiatives to build digital competencies. Data collection is more systematic, and basic analytics are being used, with an emerging focus on data quality and governance. The technology infrastructure is being upgraded, with investment in modern tools, though legacy systems and application still pose challenges). The six dimensions of the DMA model have been individually assessed culminating in the overall assessment level above. The DMA process involved a questionnaire to staff based around the model, the responses to which have been analysed and summarised, and included in the overall assessment. In addition, the deep dives into ‘Data’, ‘Digital Literacy’, and ‘Cyber’ were undertaken through interviews with key staff. The Cyber progress has been based on responses provided to the previous audit undertaken in 2021-22, establishing a current status against the previously agreed management actions, thereby indicating progress made.</p> <p>We recognise the significant work that has been undertaken particularly strides made in Cyber and that work remains ongoing to develop the Service’s digital maturity. Progress has particularly been made in cyber training, awareness and governance and cyber response planning across the organisation. A large majority of previously agreed actions are either completed or ongoing.</p> <p>The Service is confident in its ability to drive improvements and move in an upward trajectory through the assessment levels. We would suggest an initial focus on ‘digital literacy’ focussing on upskilling, and on a number of areas within the ‘Data’ dimension particularly related to data strategies, investment in data and associated upskilling to support Service wide management information and enhancements to associated decision making.</p> <p>Management Response: Draft Report is agreed. Management responses are being determined.</p>	

SERVICE DELIVERY		
Risk Area / Audit Entity / Assurance Opinion	Audit Report	Direction of Travel Assurance
	Residual Risk / Audit Comment	
Prevention and Protection (FARR – CR079) Status: Draft Limited Assurance	<p>The findings of this audit link to the ‘Protection’, ‘Prevention’, and to a lesser degree ‘Safeguarding’, Fire Standards and support management in organisational assurance mapping against the Fire Standards developed by the Fire Standards Board.</p> <p><u>Prevention</u> The service has made significant progress this year in addressing long standing issues, in particular those relating to the backlog of Home Fire Safety Visits, which has seen a reduction from 7217 to the current figure of 716. The remaining backlog is still significant however and will need to be addressed. As the service transitions from its business continuity phase back to business as usual, and the flow of new referrals increases, the service will also need to ensure it maintains sufficient impetus to prevent future backlogs.</p> <p>Factors which contributed to the previous backlog of Home Fire Safety Visits, in particular the underlying ICT systems, continue to be a concern and are often viewed as an obstacle rather than an enabler. Plans are underway to address these issues, primarily by migrating to alternative software platforms which offer improved functionality.</p> <p>The Partnerships Team effectively manage relations with the active partners, of which records show there are currently 386. Agreements are held with these partners, however some improvements and or updates to the register of partners is needed.</p> <p>Under business as usual, referrals are received from partner organisations as well as other blue light services. Internal referrals are also made, for instance to the Safeguarding Team following a HFSV. Some improvements to the associated processes could be made, and with regard to safeguarding referrals, additional training is being developed.</p> <p>There is a good degree of oversight of this area, with performance reports produced monthly and quarterly, the latter including a number of key performance indicators is presented to the Community Safety Committee.</p> <p><u>Protection</u> Oversight of this area is similar to that of Prevention, with monthly and quarterly reports being produced. The most recent report to the Community Safety Committee in September 2024 (with data up to June 2024) showing that all but one performance indicator was either exceeding, or near target. More recent data from August 2024 now shows that the remaining indicator is also now near target.</p> <p>Robust processes are in place for carrying out Fire Safety Audits, however to ensure that all current buildings are covered, it is necessary to finalise and implement a new Risk Based Inspection Programme.</p> <p>We were unable to confirm whether ICT and data issues raised during a previous data audit, had been addressed. These were linked to the underlying systems which have not changed since the previous audit, and we therefore consider that the issues identified at that time, are likely to remain.</p> <p>Management Response: Draft report received. Initial Management responses determined. Final report being agreed.</p>	

Appendix 2 - Professional Standards and Customer Service

Conformance with Public Sector Internal Audit Standards (PSIAS)

Conformance - Devon Assurance 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*. Our internal audit charter was approved by senior management and the Audit Committee in March 2024. This is supported through external assessment of conformance with Public Sector Internal Audit Standards & Local Government Application Note.

The Institute of Internal Audit (IIA) are the key body involved in setting out the global standards for the profession which form the basis for the Public Sector Internal Audit Standards (PSIAS) and have been undergoing review and revision. The proposed new standards will take effect in the public sector in April 2025 and provide clarity and raise awareness of the audit committee's governance roles and responsibilities. [2024 Global Internal Audit Standards \(theiia.org\)](https://theiia.org)

Quality Assessment - the Head of Devon Assurance Partnership maintains a quality assessment process which includes review by audit managers of all audit work. The quality assessment process and improvement is supported by a development programme.

External Assessment - The PSIAS states that a quality assurance and improvement programme must be developed; the programme should be informed by both internal and external assessments.

An **external assessment** must be conducted at least once every five years by a suitably qualified, independent assessor. For DAP this is currently being conducted by an IIA qualified ex Assistant Director of an Audit Partnership.

The previous assessment result was that *“Based on the work carried out, it is our overall opinion that DAP generally conforms* with the Standards and the Code of Ethics”*. The report noted that *“As a result of our work, a small number of areas where partial conformance was identified. These were minor observations, none of which were significant enough to affect the overall opinion”*. DAP is actively addressing these improvement areas.

* **Generally Conforms** – This is the top rating and means that the internal audit service has a charter, policies and processes that are judged to be in conformance to the Standards

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 are included in this development plan which is ongoing. Our development plan is regularly updated and links to our overall strategy, both of which are reported to the DAP Management Board and DAP Committee.

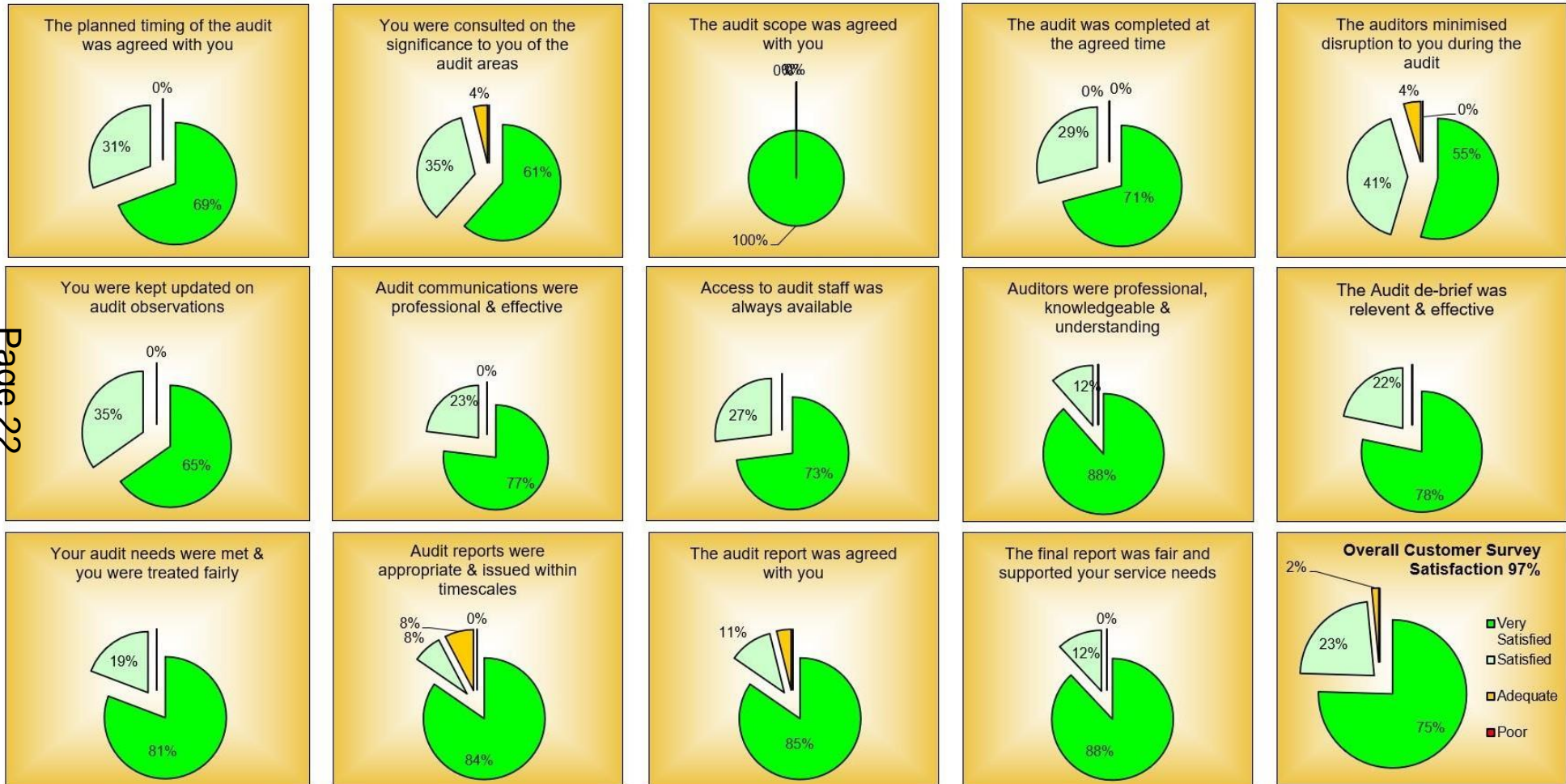
Customer Service Excellence (CSE)

DAP was successful in re-accreditation by G4S Assessment Services of the CSE standard during 2024. This accreditation is a UK-wide quality mark which recognises organisations that prioritise customer service and are committed to continuous improvement.

During the year to date we have issued client survey forms for some of our reports, and the results of the surveys returned were very good / positive. The overall result is very pleasing, with near 97% being "satisfied" or better across our services. It is very pleasing to report that our clients continue to rate the overall usefulness of the audit and the helpfulness of our auditors highly.

Appendix 3

Customer Survey Results April 2024 - August 2024



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Appendix 4 – Audit Authority

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Appendix 5 - Annual Statement of Assurance

The conclusions of this report provide the internal audit assurance on the internal control framework necessary for the Committee to consider when reviewing the Annual Statement of Assurance.

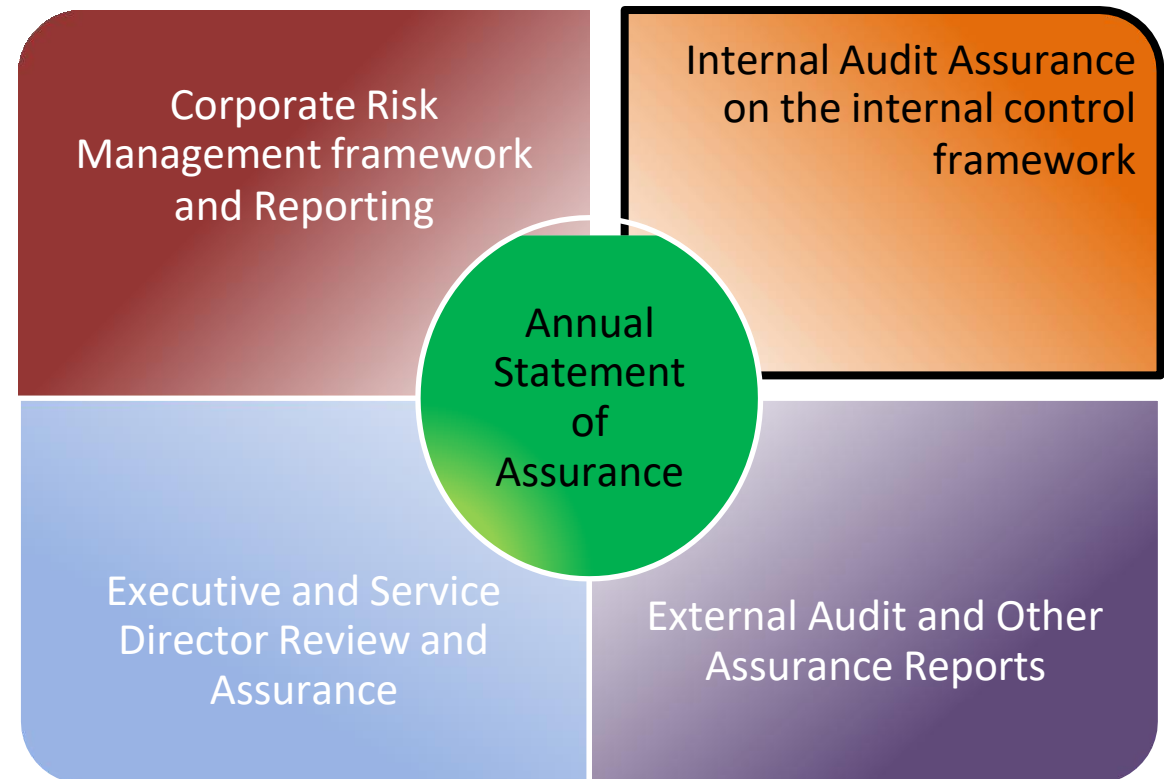
The Annual Statement of Assurance provides assurance that

- 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:-

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- be prepared by senior management and signed by the Chief Fire Officer 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 has been 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 / SOLACE Framework *Delivering Good Governance in Local Government*. If not, a statement is required stating how other arrangements provide the same level of assurance



The Committee should satisfy themselves, from the assurances provided by the Corporate Risk Management Framework, Executive and Internal Audit that the statement meets statutory requirements and that the management team endorse the content.

Appendix 6 - Basis for Interim Opinion

The Chief Internal Auditor is required to provide the organisation with an opinion on the adequacy and effectiveness of its accounting records and its system of internal control in the Authority.

In giving our opinion, it should be noted that this assurance can never be absolute. The most that the Internal Audit service can do is to provide assurance, formed from risk-based reviews and sample testing, of the framework of governance, risk management and control.

This report compares the work carried out to date with the work that was planned through risk assessment; presents a summary of the audit work undertaken; includes an interim opinion on the adequacy and effectiveness of the Authority's internal control environment; and summarises the performance of the Internal Audit function against its performance measures and other criteria.

The report outlines the level of assurance that we are able to provide, based on the internal audit work completed during the year to date. It gives:

- a statement on the effectiveness of the system of internal control in meeting the Authority's objectives;
- a comparison of Internal Audit activity during the year with that planned and;
- a summary of the results of audit activity.

The extent to which our work has been affected by changes to the audit plan are detailed on page 6.

The overall audit assurance will have to be considered in light of this position.

In assessing the level of assurance to be given the following have been taken into account:

all audits completed during 2024-25 to date, including where applicable those audits carried forward from 2023-24;

any follow up action taken in respect of audits from previous periods;

any significant recommendations not accepted by management and the consequent risks;

the quality of internal audit's performance;

the proportion of the organisations audit need that has been covered to date;

the extent to which resource constraints may limit this ability to meet the full audit needs of the Authority;

any limitations that may have been placed on the scope of internal audit.

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Devon Assurance Partnership

The Devon Assurance Partnership has been formed under a joint committee arrangement. We aim to be recognised as a high-quality assurance service provider. We work with our partners by providing a professional assurance services 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.

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

Confidentiality and Disclosure Clause

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 Authority, the report itself should only be copied/circulated/disclosed to anyone outside of the organisation in line with the organisation's disclosure policies.

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.

Agenda Item 6

REPORT REFERENCE NO.	AGC/24/21
MEETING	AUDIT AND GOVERNANCE COMMITTEE
DATE OF MEETING	29 NOVEMBER 2024
SUBJECT OF REPORT	INTERNAL AUDIT FOLLOW UP REPORT
LEAD OFFICER	ASSISTANT DIRECTOR, CORPORATE SERVICES
RECOMMENDATIONS	<p><i>(a). That the Committee considers whether there is sufficient assurance that appropriate action has been taken in the context of the broader priorities that departments are addressing; and</i></p> <p><i>(b). That, subject to (a). above, the report be noted.</i></p>
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 action taken to address the findings of audits with a limited assurance opinion.</p> <p>The Application of Learning audit report has been approved for closure by the Executive Board because satisfactory assurance has been provided that the actions have been addressed. This audit will therefore be removed from future reporting.</p> <p>Good progress has been made to address the Organisational Safeguarding and Flexi Duty Officer audits.</p> <p>Where actions have been extended more than 12 months, challenges with capacity, competing priorities and system implementation are the predominant cause of slippage.</p>
RESOURCE IMPLICATIONS	Nil.
EQUALITY RISKS AND BENEFITS ANALYSIS (ERBA)	Not applicable.
APPENDICES	A: Update on addressing limited assurance internal audit reports.
LIST OF BACKGROUND PAPERS	<p>REPORT REFERENCE NO AGC/24/11 16 July 2024</p> <p>REPORT REFERENCE NO AGC/24/8 26 March 2024</p>

1. INTRODUCTION

- 1.1. The Internal Audit Plan is a significant source of assurance of the effectiveness of the internal control environment.
- 1.2. The outcomes of internal audits provide varying degrees of assurance, from significant and reasonable assurance to limited or no assurance. Where recommendations for improvements have been made within audit reports, action plans have been agreed with the management team.
- 1.3. The aim of this report is to update the Committee on progress in addressing the recommendations made in the reports that provided an overall limited assurance audit opinion.

2. FOLLOW UP OF PROGRESS

- 2.1 The Executive Board has approved the closure of the Application of Learning audit report, as satisfactory assurance has been provided that all audit recommendation actions have now been completed and the actions have been addressed. The final completed action was submission of the Grenfell Enquiry performance report to Executive Board in September 2024.
- 2.2 The Audit Tracker on SharpCloud records all recommendations and agreed actions arising from internal audit work.
- 2.3 In June 2024, the previous internal audit limited assurance progress report raised concerns about overdue limited assurance actions. This has been an area of focus for action leads and the current report provides updates on both high and medium overdue actions for the limited assurance audits.

Table 1: Limited Assurance actions overview

	June 2024	October 2024	% change
<i>Actions on track</i>	58	97	67%
<i>Actions overdue</i>	97	8	-92%
<i>Actions completed</i>	122	172	41%
<i>Total actions</i>	277	277	N/A

- 2.4 There are a total of nine audits with high and medium priority risk actions. Table 2 overleaf presents the open high and medium risk priority actions for these audits. On the date of reporting, 25 October 2024, there were 58 medium risk actions and 26 high risk priority actions.

Table 2: High and Medium Priority Risk Actions

Audit	Q4 2022	Q1 2024	Q2 2024	Q3 2024	Q4 2024	2025 and onwards	Total
Community Safety – Fire Prevention 2021-22 (2 high, 6 medium)	1				4	3	8
Control of Working Hours Audit 2022-23 (1 high, 3 medium)					2	2	4
*Flexible Duty System Audit 2022 (6 high, 18 medium)						24	24
Information Security - System Availability 2021-22 (3 high, 8 medium)		1			4	6	11
**Organisational Safeguarding 2022 (8 high, 1 medium)					7	2	9
Personal Protective Equipment Compliance Audit 2021-22 (2 high, 2 medium)						4	4
Productivity of Whole Time Crews 2023-24 (3 medium)					1	2	3
***Recruitment and Promotion Audit 2023 (2 high, 3 medium)					1	4	5
Use of Data 2021-22 (2 high, 14 medium)			1	2	7	6	16
Total	1	1	1	2	26	53	84

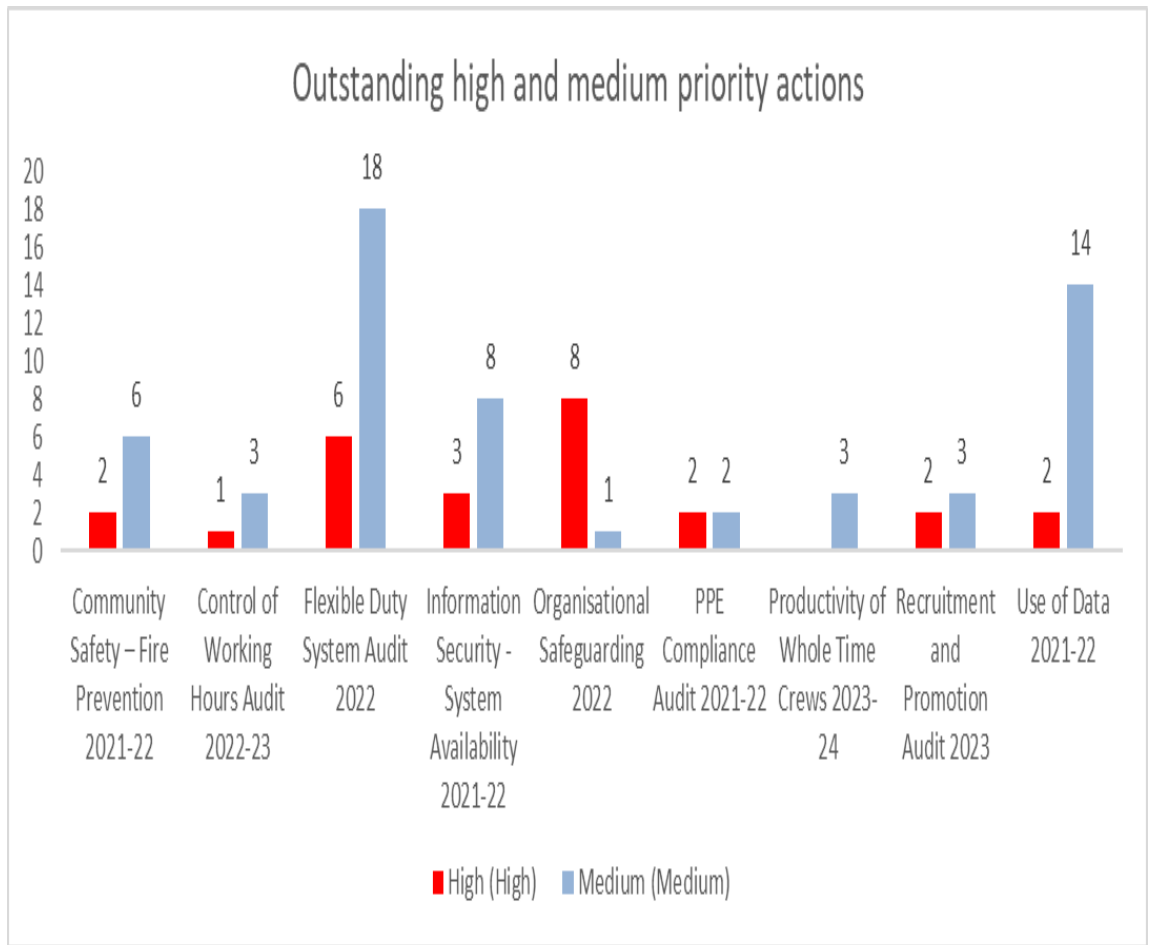
**It is anticipated that all 24 actions will be completed in January 2025, subject to the publication of the Flexi Duty Officer Policy.*

***It is anticipated that 6 high actions and 1 medium will be completed in November 2024, with the publication of the Recruitment Policy, and the remaining 2 high actions will be completed in January 2025.*

****3 medium actions are anticipated to close in January 2025, following the publication of the Recruitment Policy.*

2.5

There has been a 36% reduction in high and medium risk priority actions since the last report (132 in June 2024, 84 in October 2024).



- 2.6 Table 3 below presents the high priority risk actions that have had their initial planned implementation dates extended. There has been a 16% reduction in extension of high priority actions since the last report (31 in June 2024, 26 in October 2024).

Table 3: High Priority Risk Action Extensions

Audit	7 months extended	10 months extended	11 months extended	12 months extended	More than 1 year extended	Total
Community Safety – Fire Prevention 2021-22					2	2
Control of Working Hours Audit 2022-23		1				1
Flexible Duty System Audit 2022					6	6
Information Security - System Availability 2021-22	1			1	1	3
Organisational Safeguarding 2022					8	8
Personal Protective Equipment Compliance Audit 2021-22					2	2
Recruitment and Promotion Audit 2023					2	2
Use of Data 2021-22		1	1			2
Total	1	2	1	1	21	26

- 2.7 A summary of progress in addressing the recommendations made in the internal audit reports issued with limited assurance opinions is detailed at Appendix A for those reports requiring further work.

3. CONCLUSION AND RECOMMENDATIONS

- 3.1 Good progress has been made to address the Organisational Safeguarding and Flexi Duty Officer audits, and the Application of Learning audit has been closed.
- 3.2 Where actions have been extended more than 12 months, challenges with capacity, competing priorities and system implementation are the predominant cause of slippage.

- 3.3 Progress in addressing the findings of audits with a limited assurance opinion will be submitted to Extended Leadership Team and Audit & Governance Committee until there is sufficient assurance that appropriate action has been taken.
- 3.4 It is recommended that the Committee reviews the updates on progress to consider whether there is sufficient assurance that appropriate action is being taken to address the audit recommendations in the context of the broader priorities that departments are addressing.

MARIA PHILLIPS
Assistant Director, Corporate Services

Update on addressing limited assurance internal audit reports

Audit	Executive Summary	Updates October 2024	Assurance of Progress
<p>Community Safety – Fire Prevention 2021/22</p>	<p>There were continued management gaps highlighted in data quality review, risk-based escalation culture, action logs and process that limited the effectiveness of fire prevention.</p> <p>The lack of accessibility of data and lack of skilled resource within the Prevention Team to analyse the Home Fire Safety data collected limited the ability of the team to be able to challenge and manage performance or to ensure that vulnerable people are re-visited. Linked to corporate red risk CR079 Inability to assure ourselves that the Home Fire Safety data created, held and reported on is correct.</p>	<p>18 of the 28 actions completed.</p> <p>Performance management measures for productivity and quality are now managed as part of business as usual.</p> <p>A review has been undertaken of all management systems and processes to improve efficiency and effectiveness. The Digital, Data and Technology team (DDaT) is now providing data reporting requirements until the implementation of the CFRMIS system by April 2025.</p> <p>Prevention data is currently stored on the home safety application and a project is underway to ensure all data is transferred on to CFRMIS.</p>	<p>Timelines for delivery of Community Fire Risk Management Information System (CFRMIS) have been extended with delivery of Phase 2 hampered initially by lack of resources to support with requirements gathering, system design and process modelling.</p> <p>Two related high priority audit actions have been extended by more than 12 months to April 2025. A project manager has been allocated to this project.</p>
<p>Control of working hours 2022/23</p>	<p>This audit found that the processes and software in place to facilitate a controlled way of working, where hours worked can be monitored, are not always utilised or are not used in the intended way.</p>	<p>6 of the 10 actions completed.</p> <p>A new People Strategy was launched in October 2024, outlining the Service desire for a healthy and safe working environment. Flexi working policy already in place detailing expectations around lunch breaks and taking breaks from work.</p>	<p>Good progress has been made with over half of the actions closed.</p> <p>Implementation of the new HR system has been completed.</p>

Audit	Executive Summary	Updates October 2024	Assurance of Progress
Control of working hours 2022/23 (Cont'd)	<p>Issues were raised in the 2022 audit of the Flexible Duty System regarding staff incorrectly filling out their time sheets, signing off their own time sheets, or not getting them signed off at all. This audit found that there was a lack of knowledge amongst Line Managers surrounding what to look for, and how to check time sheets. There were also still incidences of staff not submitting their time sheets on time, sometimes missing several months.</p> <p>A common theme through this audit was staff feeling as if the workload was too large to fit into a 37-hour working week. This was resulting in too much time off in lieu to carry over into the next 4 weeks and a negative impact on staff wellbeing. The culture surrounding hours worked within the Service requires improvement as it is widely accepted that to meet productivity expectations, colleagues must work overtime.</p>	<p>A working group has been established to review ways of working, next meeting planned for November 2024.</p> <p>A clear message around flexible working will be developed.</p> <p>People Services produced a quarterly report for managers on individuals with more than one contract, reminding colleagues of their duty to comply with working time regulations and facilitating the ability to monitor these individuals.</p> <p>Actions in progress:</p> <ul style="list-style-type: none"> • to update the secondary contract policies and procedures to ensure they reflect current regulations and to give clarity to managers, to include action to be taken where individuals exceed working hours; and • continue to work with operational colleagues to ensure that the new HR system has the ability to share data on working hours. <p>ITrent Personal Performance and Development (PPD) system launched on 1 November 2024, this replaces the Microsoft Forms PPD process. Changes communicated to all staff, with instructional videos on how to use.</p>	<p>The People Services department have been working hard over the last 12 months on system implementation, policy reviews and recruiting additional resources to focus on priorities.</p> <p>The High priority risk action relating to monitoring of secondary contracts to make sure that working hours are not exceeded (which is also a HMICFRS area for improvement) has been extended 10 months.</p>

Audit	Executive Summary	Updates October 2024	Assurance of Progress
Recruitment and promotion 2022/23	<p>Overall, the service appeared to be genuinely committed to principles such as diversity and inclusion within the workplace, however more work is needed to develop and embed these principles throughout the service and to improve the ability to monitor and report on progress.</p> <p>It was recognised that significant work is currently underway that in the medium term should help to improve recruitment and promotion, including the introduction of a new Human Resources system, and the development of new and updated policies and procedures. To ensure the appropriate values and principles within the framework are embedded, improvements to manager training will also need to be introduced.</p>	<p>20 of the 25 actions completed.</p> <p>A guidance pack for recruitment managers is in place. Recruitment training is in the process of being developed for 2025.</p> <p>Following the recent publication of the Safeguarding policy, a new Recruitment policy is due for publication in November 2024.</p> <p>After reviewing the capability of the new system ITrent recruitment module, a decision was made to continue using the existing system for the foreseeable future.</p>	<p>Good progress has been made with 80% of actions closed. Delivery of the remaining actions has taken longer than originally anticipated due to challenges with capacity and issues with the development of the recruitment module of the new HR system. A decision was made to continue using the existing recruitment system for the foreseeable future.</p> <p>Two of the high priority audit actions have been extended by more than 12 months. Both actions are in progress - one relates to the new HR system implementation with a target date for completion of June 2025. The other action relates to the HR policy framework with a target completion date of March 2025.</p>

Audit	Executive Summary	Updates October 2024	Assurance of Progress
<p>Organisational Safeguarding Assurance 2021/22</p>	<p>Safer Recruitment is achieved through due diligence, but the Service cannot currently assure itself that all areas are covered or be confident in organisational safeguarding as it is currently structured, due to changes in legislation and the requirement that enhanced Disclosure and Barring Service (DBS) checks are needed to cover more roles within the Service.</p> <p>Significant improvement work is required to be undertaken in collaboration with People Services and supported by regular mandatory meetings for accountability and ownership.</p> <p>To ensure that regulation is in place, the Service needs to review and maintain a record of concerns and follow safer recruitment procedures, including DBS checks. There is also a need to ensure that all staff are aware of their responsibilities by line managers updating and aligning job descriptions (some that have not been reviewed for years) to accommodate Safeguarding, and or, safeguarding tasks.</p>	<p>23 of the 32 actions completed.</p> <p>On 18 October 2024 the Safeguarding policy was published and available for all staff to view. Safeguarding procedure document published 30 October 2024; this replaces guidance documents for safeguarding. This procedure document will be mandatory for all staff to follow.</p> <p>Safeguarding policy cites safer recruitment which is covered in more depth within the revised Recruitment policy which is currently out for consultation and anticipated for publication at the end of November 2024.</p> <p>There is now a Letter of Assurance process which the Safeguarding Manager administers. All Letter of Assurances are centralised and issued by the Safeguarding Manager, on behalf of the CFO and Head of People Services.</p> <p>By the end of November 2024, the Safeguarding Steering Group terms of reference will be finalised. The purpose is to govern Safeguarding, review data trends, case reviews, learn lessons to continuously improve processes and support collaboration between departments. The inaugural Safeguarding Steering Group meeting is planned for January 2025.</p>	<p>Good progress has been made in the publication of policies, safer recruitment process and establishment of the Letter of Assurance process.</p> <p>DBS Checks Policy has been integrated with the Safeguarding Policy as one document and updated. The People Services department recruited additional resource to implement the legislative changes related to DBS.</p> <p>A new safeguarding system is due to be implemented by December 2024.</p> <p>The Safeguarding Steering group agenda, delivery of training and developing standard operating procedures are the next areas of focus.</p>

Audit	Executive Summary	Updates October 2024	Assurance of Progress
Organisational Safeguarding Assurance 2021/22 (Cont'd)		<p>One action is related to new legislation around Disclosure and Barring Service (DBS) checks and is due for implementation by December 2025. From 6 July 2023, all new employees have undergone the correct level of DBS for the role that they are undertaking. For existing staff, the provided National Fire Chiefs Council eligibility check indicates that 340 Standard and 1294 Enhanced DBS checks are required to be undertaken to be compliant with legislation and lead on best practice. A DBS Administrator has been recruited to assist this project. Wholtime stations and Control have been prioritised, due to their DBS check level changing from a Basic to Enhanced with/without Children's Barred list.</p> <p>One action has been extended by more than 12 months. Child Protection Online Monitoring System (CPOMS) safeguarding system implementation is on track to be launched by end of December 2024.</p>	<p>It is anticipated that 6 high actions and 1 medium will be completed in November 2024, with the publication of the Recruitment Policy, and the remaining 2 high actions will be completed in January 2025.</p>

Audit	Executive Summary	Updates October 2024	Assurance of Progress
<p>Information Security – Availability of Systems</p> <p>2021/22</p>	<p>There are a number of areas that present risks to the Service’s IT resilience and recovery should a significant security incident occur. These are by no means limited to IT Services themselves, and in some cases relate to broader corporate practices that could be strengthened. A number of recommendations were made to support the Service in increasing its IT resilience and recovery abilities, notably; increasing cyber threat knowledge at Senior and Member level to support and inform decision making; establishing an IT Security Board; ring fencing IT budget for specific IT security; testing cyber response plans; establishing knowledge management practices to minimise the risk of knowledge silos; greater integration between IT operational risk management practices and Corporate risk management; establishing a formal threat identification, management and response framework, including reporting to all relevant parties; evaluating requirements for disaster recovery provision; full data / system restores programme to provide assurance in relation to the effectiveness of the backup processes and ability to restore; and the need to review the Service’s cyber insurance provision.</p>	<p>35 of the 45 actions completed.</p> <p>Of the 12 high priority actions, 9 are closed and 3 remain open.</p> <p>Over the past 18 months many actions have been completed such as Executive Board cyber attack planning session, leading conversation sessions, cyber escape room sessions, more sophisticated phishing simulations and the release of a new DDaT SharePoint page with additional information and link to the response plan. This work will continue but is an area where significant work has been undertaken. In addition the Service is looking at other security measures to continue supporting this area.</p>	<p>Good progress has been made with 77% of the actions now closed.</p> <p>The DDaT, Information Governance and Business Continuity teams have worked hard to develop the incident response plan and deliver many training events over the last 18 months. These continue to develop and enhance security measures.</p> <p>One of the high priority audit actions has been extended by more than 12 months, due to challenges with competing priorities. However, this is now being addressed with a recruitment process underway.</p>

Audit	Executive Summary	Updates October 2024	Assurance of Progress
Use of Data 2021/22	<p>The audit confirmed that there is a need to improve the use of data across the service. Officers within key service areas expressed concern over the data that was being used to deliver services and whilst these views were to some degree anecdotal, repeating themes were being raised which clearly form a consensus regarding the need to improve the use of data for service delivery. Data systems are often impeded by a distinct lack of transparency, with service areas unable to extract relatively straightforward management information. There is a reliance on specialist teams and in house developed dashboards, to provide an element of reporting functionality. Root causes for the issues highlighted by key officers are often not straightforward but could consist of multiple elements which may be partly technical, cultural, internal or external.</p>	<p>15 of the 31 actions completed. Work continues to address two high priority risk actions.</p> <p>The DDaT department has completed a review of functions and roles across areas focused on Data. As a result, the Information and Data Governance Manager and Data and Insights Manager are working on a new Information and Data strategy. This will be worked up in conjunction with key stakeholders and Extended Leadership. There has been a lot of work completed with community safety teams to improve data and this will continue in the coming months.</p> <p>The original scope of management of risk information (MORI) project to align all prevention, protection and operational risk to be located on one platform has not been realised. All operational risks are on MORI and all protection risks are recorded on CFRMIS. Prevention visit information is on the Prevention application and all prevention information is currently stored on sharepoint and excel spreadsheets. Following a gateway review on prevention, the information is to be migrated to CFRMIS by April 2025.</p> <p>Two business analysts are undertaking a review of all management systems and processes in prevention.</p>	<p>Progress has been made but there is a significant amount of work to be undertaken, and this has to be achieved alongside many other competing priorities hence slippage in some areas. The two high priority audit actions have been extended by 10 and 11 months.</p>

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Personal Protective Equipment (PPE) 2021/22	<p>The Service could not fully assure itself that adequate training is provided in how to use, store, and maintain PPE in accordance with the PPE at Work Regulations 1992.</p> <p>Examples were identified of staff wearing incorrect PPE to an incident or using it in a way that increases the risk of injury. This suggests that if training is taking place, refresher sessions and management intervention are required to maintain a higher level of assurance of compliance.</p> <p>Policies and procedures meet legislative requirements. However, there was a lack of assurance that they are read and understood by relevant members of staff.</p> <p>The storage of PPE varies across stations with PPE either stored in the appliance bay or a designated area. A lack of segregation of clean / dirty PPE and storing PPE in the appliance bay does not comply with regulations.</p>	<p>10 of the 14 actions completed.</p> <p>Risk assessment review completed and there is a project considering service wide sizing underway.</p> <p>Two high priority actions remain in progress, relating to eLearning training and sizing of gas tight and flood suits, with anticipated completion in December 2024.</p>	<p>71% of actions completed. The capacity of the Academy teams to develop training packages has impacted delivery of the actions.</p> <p>Two high priority actions have been extended by more than 12 months.</p>

Audit	Executive Summary	Updates October 2024	Assurance of Progress
<p>Flexi Duty Rota 2021/22</p>	<p>The audit concluded that the Flexi Duty Sysytem, as operated within the Service, may not always be in the spirit in which the system was intended.</p> <p>Contingencies which the Policy states should be exceptional, have in many cases become the norm. There are potential risks to officer welfare and to the effective delivery of incident response.</p>	<p>1 of the 33 actions completed, 24 due for completion in January 2025.</p> <p>Improved rotas have been developed and implemented for use from January 2025. Information/data is now being drawn into a central repository for monitoring from the rotas, this includes breach alerts for minimum levels of crewing and specialisms.</p> <p>There is also a dashboard for each of the rotas displaying the number of 24 hours shifts completed by each officer and how much leave is being taken.</p> <p>The Policy, Procedure and Guidance team have re-written the current Flexi Duty Officer (FDO) Policy with clarity around the FDO requirements for completing an accurate timesheet. Vague language has been removed from the policy along with new content setting the rules. This policy will undergo consultation and be published in January 2025.</p>	<p>Six of the high priority actions have been extended by more than 12 months. Timelines have slipped because actions are reliant on implementation of a revised Flexi Duty Officer rota planned for January 2025. However, good progress has been made and it is anticipated that all 24 high and medium priority risk actions will be completed by January 2025, subject to the publication of the Flexi Duty Officer Policy and commencement of the rota.</p> <p>All six high priority actions refer to the publication of policy in January 2025. Once the policy has been published, these actions can be closed.</p>

Audit	Executive Summary	Updates October 2024	Assurance of Progress
Productivity of Wholetime Crews 2023-24	<p>The key issues which need to be addressed to produce data that has a high degree of confidence, are to ensure that accurate and reliable data are captured at source and used together with existing data sources to produce a full picture of wholetime crew activities, and then use this data for monitoring and reporting and to drive improvements in productivity.</p>	<p>Of the 21 audit recommendations, 15 are closed. 6 are open of which 3 are medium and 3 low priorities.</p> <p>The Wholetime Duty System (WDS) Activities Log has been developed as an app which is hosted on SharePoint. Data is presented through a PowerBI dashboard and aligns directly to reporting for national data returns to ensure consistency. The output of this work supports understanding around whether crews are used effectively to support prevention, protection and response. Development of the application is anticipated to be completed by December 2024, with a period of up to six months post implementation evaluation to assure the process is operating as expected.</p> <p>DDaT are supporting Service Delivery by reviewing whether electronic devices are fit for purpose. Work has progressed to determine which of the paper-based systems could be digitised to reduce the admin burden on stations. Wholetime crews are trialling handheld devices to determine which of the processes can be digitised.</p> <p>A full review of all systems across the Service is being undertaken. Business Analysts will review and analyse the output to see if the Service can make improvements.</p>	<p>Good progress has been made.</p> <p>Two of the medium open actions are anticipated to be completed by 31 December 2024. The remaining medium action related to the mapping of the IT systems is expected to be completed in September 2025.</p>