

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.

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)

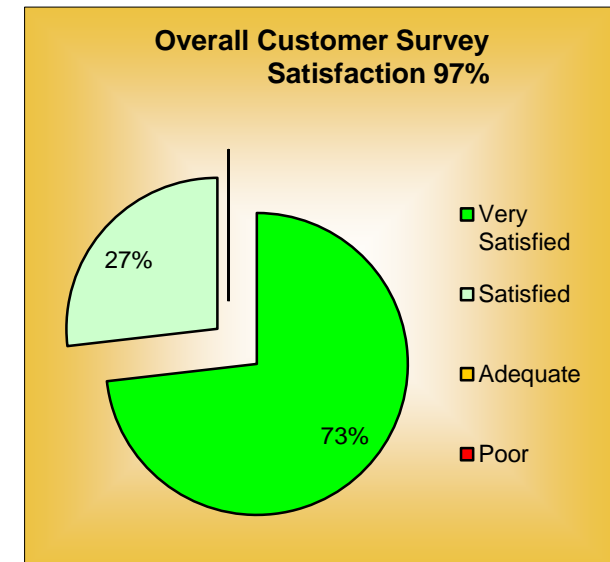
Conformance - Devon Audit Partnership conforms to the requirements of the PSIAS for its internal audit activity. The purpose, authority and responsibility of the internal audit activity is defined in our internal audit charter, consistent with the *Definition of Internal Auditing*, the *Code of Ethics*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

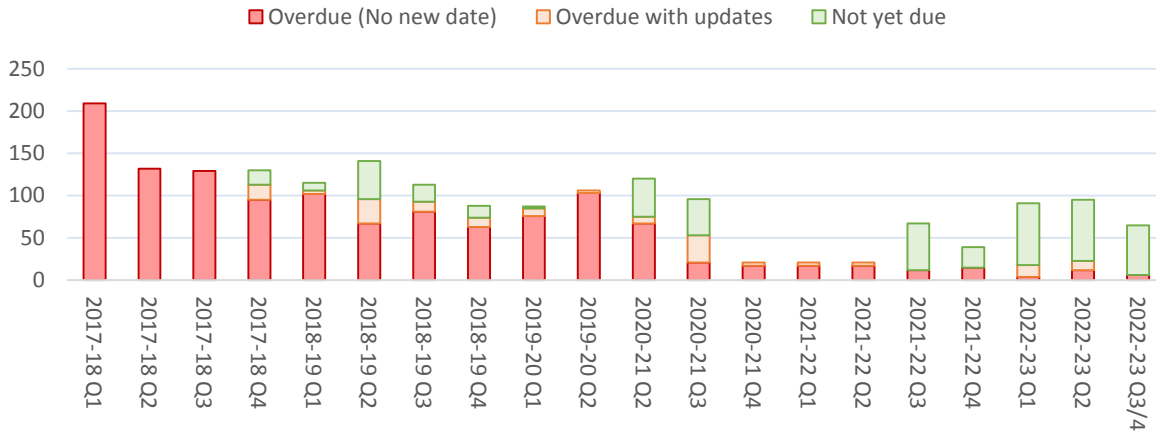
The opinions contained within this report are based on our examination of restricted samples of transactions / records and our discussions with officers responsible for the processes reviewed.

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

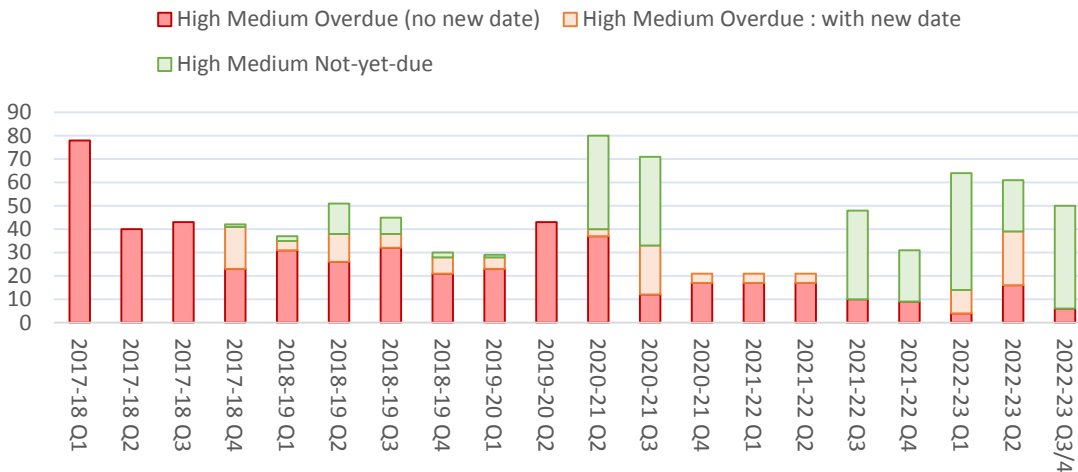
Risk Area / Audit Entity	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Use of Data	Draft Report Issued	Awaiting final management comments.	TBC
Information Security - System Availability	Draft Report Issued	Awaiting final management comments.	TBC
Organisational Safeguarding 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 (P4A)	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

<p>Tony Rose Head of Audit Partnership T 01392 383000 M 0779420113 E tony.d.rose@devon.gov.uk</p>	<p>Lynda Sharp-Woods Audit Manager – DSFRA T 01392 382322 E lynda.sharp-woods@devon.gov.uk</p>	<p>Joanne McCormick Deputy Head of Audit Partnership T 01392 383000 E joanne.mccormick@devon.gov.uk</p> <p>Ken Johnson Audit Manager – Counter Fraud T 01392 386416 E ken.johnson@devon.gov.uk</p>
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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>

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>