

REPORT REFERENCE NO.	APRC/16/13
MEETING	AUDIT & PERFORMANCE REVIEW COMMITTEE
DATE OF MEETING	28 JUNE 2016
SUBJECT OF REPORT	STRATEGIC SELF ASSESSMENT
LEAD OFFICER	AREA MANAGER (ORGANISATIONAL ASSURANCE)
RECOMMENDATIONS	That the report be noted.
EXECUTIVE SUMMARY	<p>At the previous meeting in April 2016, the Audit & Performance Review Committee endorsed the development of a strategic self-assessment process and a progress update for information purposes is contained within this report.</p> <p>Following a desk top review of the existing strategy, a revised internal audit and review strategy has been developed. The new strategy has been developed to enable a wider, more systematic approach to delivery of internal audit via internal or external resources, as well as part of the strategic alliance.</p> <p>This will ultimately support and lead to improved delivery of key objectives as well as better positioning the Service to meet external expectations. It will also enable the Service to achieve a more cost effective approach to audit and review.</p>
RESOURCE IMPLICATIONS	Resources are scalable to meet need.
EQUALITY RISKS AND BENEFITS ANALYSIS (ERBA)	Not applicable
APPENDICES	Nil.
LIST OF BACKGROUND PAPERS	Report to the Audit & Performance Review Committee in April 2016 (Minute *APRC/28 refers) – Proposed change of strategy internal audit and review.

1. **INTRODUCTION**

- 1.1 At the previous meeting in April 2016, the Audit & Performance Review Committee endorsed the development of a strategic self-assessment process and a progress update for information purposes is contained within this report.
- 1.2 Internal audit and review falls within the scope of the Organisational Assurance department and amongst other matters, a strategic self-assessment process development is nearing completion.

2. **REVIEW OF CURRENT STRATEGY AND METHODOLOGY**

- 2.1 A desktop review of current audit and review arrangements and has considered aspects such as:
- cost/value for money – the Service’s current costs could be viewed as high when benchmarked against other fire and rescue services;
 - internal needs/expectations;
 - emerging trends and issues nationally; and
 - external (audit) expectations.

3. **FUTURE STRATEGY AND METHODOLOGY**

- 3.1 The intention is to have the internal self-assessment and assurance map processes validated by the Authority’s current external auditors – Grant Thornton - to provide assurance that the approach is fit for purpose and meets recognised standards.

4. **FUTURE ANNUAL AUDIT PLANS**

- 4.1 Going forward, annual audit plans will be shaped and determined by:
- statutory ‘must do’s’ (national framework matters, etc.);
 - emerging requirements from the Home Office and other bodies such as the Chartered Institute for Public Financial Accountants (CIPFA);
 - outcomes of internal self-assessment referenced above; and
 - matters drawn from the corporate risk register.

5. **EXPECTED OUTCOMES**

- 5.1 The outcomes expected from the strategy change include:
- increase in systematic audit and review of Service activities through structured self-assessment;
 - improved provision of information of data and intelligence (via assurance mapping)
 - that can be used to improve performance;
 - processes that can be delivered using internal, external or strategic alliance
 - resources;

- the Service will be better placed/prepared to meet the/any requirements
- emerging from the Home Office;
- a more strategic approach to internal assurance provision; and
- improved and more cross-cutting assurance information for Members.
- Self-assessment tool deployment to commence July 2016
- process can be applied to different assessments / inspections by changing the question set.

NICK MANNING
Area Manager (Organisational Assurance)