

REPORT REFERENCE NO.	APRC/20/11
MEETING	AUDIT & PERFORMANCE REVIEW COMMITTEE
DATE OF MEETING	7 SEPTEMBER 2020
SUBJECT OF REPORT	AUDIT & REVIEW 2020-21 PROGRESS REPORT
LEAD OFFICER	Director of Governance & Digital Services
RECOMMENDATIONS	<i>That the report be noted.</i>
EXECUTIVE SUMMARY	Attached for consideration and discussion is the 2020–21 first Audit & Review report. This report sets out progress that was made to date against the approved 2020-21 Internal Audit Plan, and updates on additional review work undertaken this financial year.
RESOURCE IMPLICATIONS	Nil.
EQUALITY RISKS AND BENEFITS ASSESSMENT (ERBA)	Not applicable.
APPENDICES	Appendix 1 : Internal Audit Planning Process
LIST OF BACKGROUND PAPERS	Audit & Review 2020-21 Plan Audit & Review Service Policy

1. **INTRODUCTION**

1.1 The 2020-21 internal audit plan was approved by the Audit & Performance Review Committee on 4 March 2020. Subsequent to approval of the plan, the COVID19 pandemic caused Devon & Somerset Fire & Rescue Service (the Service) to employ business continuity arrangements. As a result of these arrangements, the plan was unable to progress in the usual manner.

1.2 The aim of this report is to provide assurance of the internal governance arrangements and compliance during our business continuity arrangements, to advise the Committee on how the approved internal audit resource has been used so far and to update the Committee on the audit plan approach for the remainder of 2020-21.

2. **ASSURANCE**

2.1 A temporary business continuity organisational structure was employed by the Service. This incorporated Gold and Silver commands sitting above a collection of cells, which reflected the different and urgent work areas that needed considering.

2.2 The existing internal audit resource (from the Audit & Review team) was deployed to the Assurance Cell, alongside the Business Continuity Manager. The Assurance Cell dedicated resource specifically to tracking and monitoring changes to legislation (changes that would both directly and indirectly impact the Service), national guidance (via the National Fire Chiefs Council) and worked closely with colleagues who were monitoring changes in government guidance during the rapidly evolving situation.

2.3 Compliance with new and amended legislation was recorded alongside compliance with existing statutory obligations, e.g. the Fire & Rescue Services Act 2004, Data Protection Act 2018 etc. The Assurance Cell also ensured that all Business Continuity Plans were kept up to date by departments and monitored this considering requirement under the Civil Contingencies Act. A weekly question set was also issued to all Business Continuity Plan owners to capture updates that may need reporting.

2.4 The Assurance Cell had representation at all Silver command meetings and provided weekly assurance updates to the Gold command. Where guidance was issued suggesting that the service gave consideration to practices that were not employed, this was recorded and stated. The Assurance Cell identified no gaps in compliance with statutory requirements or with guidance.

2.5 The Assurance Cell was also commissioned to complete specific reviews, including around the development of COVID specific ICT applications and around the work completed during secondment of Service staff to support the Devon Cornwall and Isles of Scilly local resilience forum.

3. **RESOURCE**

3.1 In the internal audit plan, 143 days were approved for internal audit and review work and a further 200 days for Her Majesty's Inspectorate of Constabulary & Fire & Rescue Services (HMICFRS) related activity.

3.2 Within the business continuity arrangements, 285 audit days have been used from these resources, which is higher than initially anticipated for this point in the year.

4. **NEXT STEPS**

4.1 The internal audit plan will be revised to consider the requirements for the remainder of the year once the Service has clear sight of the exit from the Recovery phase of its Business Continuity response. The remaining audit days will then be assigned to the highest priority subjects for this financial year, as agreed by our Executive Board, to then be reported to the Committee at the subsequent APRC meeting, following the usual Audit planning process.

MIKE PEARSON
Director of Governance & Digital Services

INTERNAL AUDIT PLANNING PROCESS

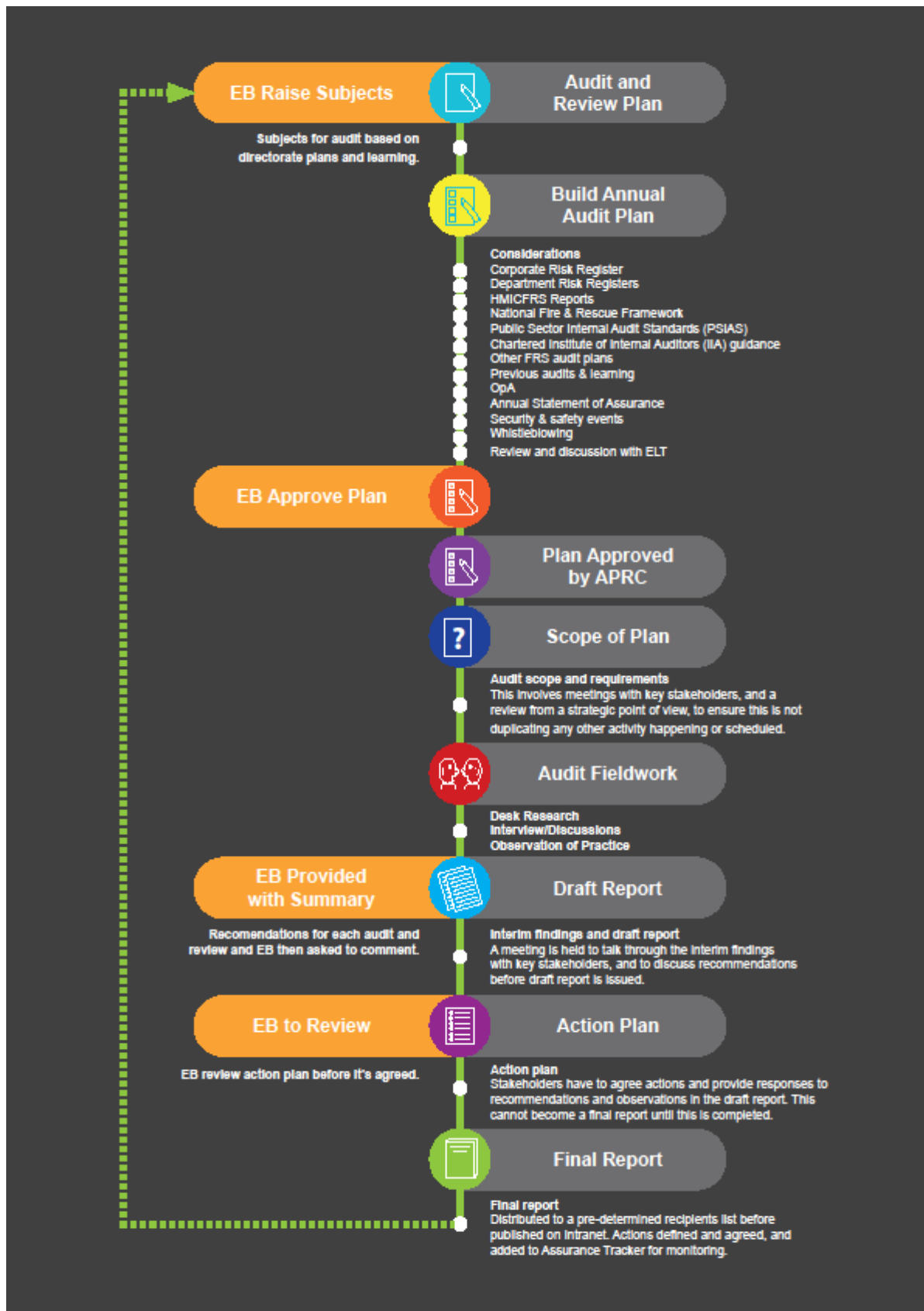


Figure 1: Internal Audit process