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| <b>REPORT REFERENCE NO.</b>                          | <b>APRC/20/15</b>                                                                                                                                                                                                                                                                       |
| <b>MEETING</b>                                       | <b>AUDIT &amp; PERFORMANCE REVIEW COMMITTEE</b>                                                                                                                                                                                                                                         |
| <b>DATE OF MEETING</b>                               | <b>19 NOVEMBER 2020</b>                                                                                                                                                                                                                                                                 |
| <b>SUBJECT OF REPORT</b>                             | <b>AUDIT &amp; REVIEW 2020-21 PROGRESS REPORT</b>                                                                                                                                                                                                                                       |
| <b>LEAD OFFICER</b>                                  | <b>DIRECTOR OF GOVERNANCE &amp; DIGITAL SERVICES</b>                                                                                                                                                                                                                                    |
| <b>RECOMMENDATIONS</b>                               | <i>That the report be noted.</i>                                                                                                                                                                                                                                                        |
| <b>EXECUTIVE SUMMARY</b>                             | Attached for consideration and discussion is the 2020–21 Quarter 2 Audit & Review report. This report sets out the progress that has been made during Quarter 2 against the approved 2020-21 Internal Audit Plan, and updates on additional review work undertaken this financial year. |
| <b>RESOURCE IMPLICATIONS</b>                         | Nil.                                                                                                                                                                                                                                                                                    |
| <b>EQUALITY RISKS AND BENEFITS ASSESSMENT (ERBA)</b> | Not applicable.                                                                                                                                                                                                                                                                         |
| <b>APPENDICES</b>                                    | Appendix 1 : Internal Audit Planning Process                                                                                                                                                                                                                                            |
| <b>LIST OF BACKGROUND PAPERS</b>                     | Nil.                                                                                                                                                                                                                                                                                    |

## **1. INTRODUCTION**

- 1.1. The 2020-21 internal audit plan was approved by the Audit & Performance Review Committee (the Committee) on 4 March 2020.
- 1.2. Subsequent to approval of the plan, the Covid-19 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.
- 1.3. The aim of this report is to update Members on progress in delivery of the internal audit plan during the Business Continuity Recovery phase and the transition to the return to Business as Usual.

## **2. INTERNAL AUDIT PLAN**

- 2.1. In the internal audit plan 143 days were approved for Internal Audit & Review and a further 200 for HMICFRS related activity (to assist with action tracking, data returns, document collation and preparation for this year's inspection).
- 2.2. As part of the Business Continuity arrangements, 257 days of Internal Audit resource was assigned to the Assurance Cell. This was supplemented by a further 67 days of additional assurance resource provided by four other Service colleagues.
- 2.3. 86 Internal Audit & Review days therefore remain available during 2020-21. Devon Audit Partnership (DAP) provide a further 67 days' resource.
- 2.4. The first internal audit to be undertaken from this year's internal audit plan has been undertaken by DAP and relates to the Training Academy. The scope of the audit has focussed on alignment of the Academy's work to the wider Service objectives, governance arrangements and maintenance of standards. The fieldwork has been completed with the draft report expected during November 2020. This audit was also an opportunity to test third-party remote auditing arrangements, which has proved to be successful.
- 2.5. The remainder of the audit plan for this year has been revised to ensure that work is focussed on the areas of highest risk. The revised audit plan will be submitted to the Executive Board for scrutiny, as per the audit planning process shown in Appendix 1. This will be shared with the Committee when approved by the Service's Executive Board.

### 3. **ASSURANCE**

- 3.1. The Assurance Cell continued tracking and monitoring changes to legislation (both changes that would directly, and indirectly impact the Service), national guidance (via National Fire Chiefs Council), and worked closely with colleagues who were monitoring changes in government guidance, whilst the Service entered the Recovery phase and transition towards a Business as Usual state.
- 3.2. The Assurance Cell proposed changes to their way of working during the Recovery phase, which would enable them to be commissioned for specific audits, whilst remaining able to be fully objective. These changes allow the Internal Audit & Review team to focus on day-to-day activities such as Internal Audit.
- 3.3. The Internal Audit & Review team continue to be invited to all Recovery Team meetings to ensure that any compliance issues or concerns can be highlighted.

### 4. **ACTION TRACKING**

- 4.1. During Quarter 2, additional focus has been placed on obtaining updates on outstanding actions from the Audit & Review Assurance Tracker.
- 4.2. The Audit & Review Assurance Tracker records all recommendations and agreed actions coming out of key assurance activities, including the following:
  - External reviews (including External Audit)
  - Annual Statement of Assurance
  - Internal Audit (Audit & Review and Devon Audit Partnership)
  - Peer Review
  - ICT Health Checks
  - Inspections
  - Grenfell Tower Inquiry recommendations
- 4.3. The Assurance Tracker is available to all employees through the Service Information Point (SIP).
- 4.4. Updates are focussed on the higher priority items (such as those which are associated to high risks, or have deadlines provided by external bodies), however, the total number of overdue items of all priority, continues to decrease. The position as reported at the start of October 2020 is illustrated in Figure 1 and Figure 2 below.

- 4.5. The overdue actions are largely linked to longer term project work, such as the Safer Together Programme, that remain ongoing and are monitored through the assurance tracking process. There are no areas which are identified as non-responsive.
- 4.6. Additionally, some open actions have been superseded by changes to the Service structure, digital transformation and other actions. Further work is ongoing to ensure that actions that have been superseded are documented and recorded as closed. This piece of work is expected to be complete by the end of 2020-21 and ongoing reviews will be completed on a regular basis.
- 4.7. When updates are sought on overdue items, new expected completion dates are sought and continue to be monitored. The relatively high number of new dates seen in Figure 1 and Figure 2 below is due to interruption in planned activities as a result of the Covid-19 pandemic.

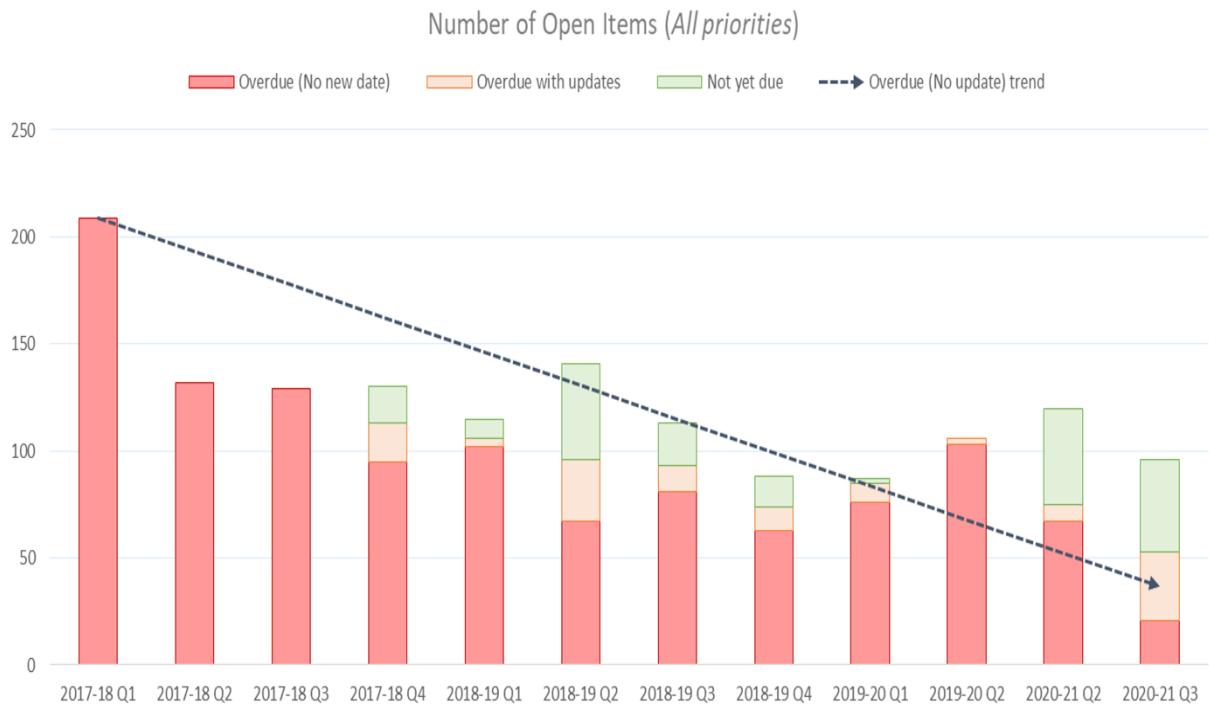


Figure 1 : All open actions by status

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

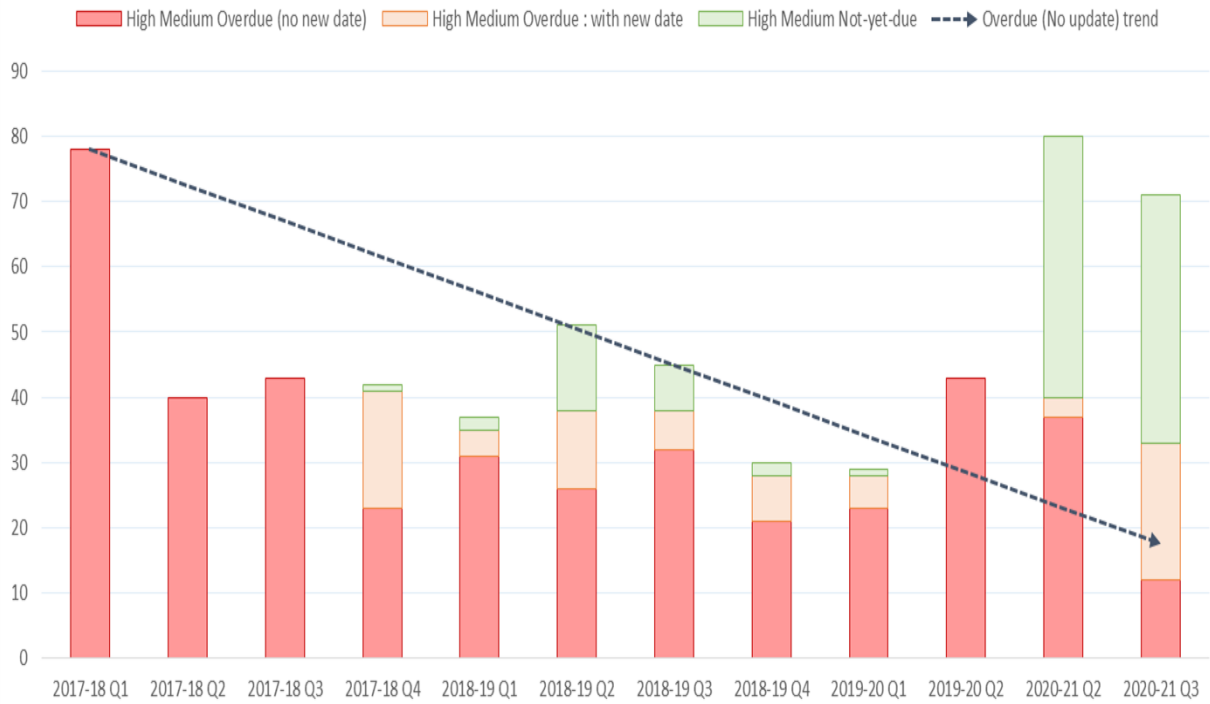


Figure 2 : High & Medium High items by status

**MIKE PEARSON**  
**Director of Governance & Digital Services**

## APPENDIX 1 TO REPORT APRC/20/15

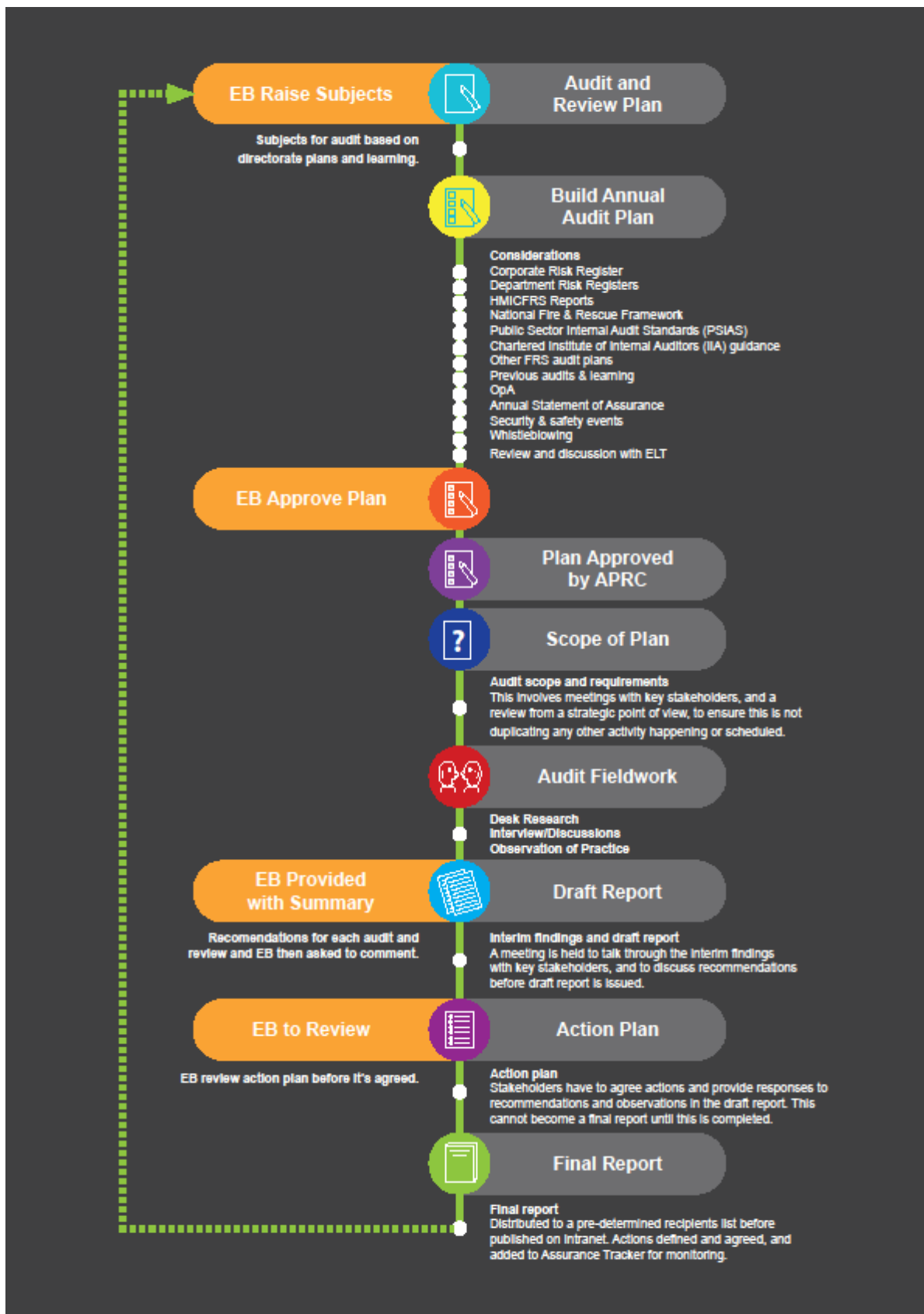


Figure 3: Internal Audit process