

<b>REPORT REFERENCE NO.</b>	<b>AGC/22/1</b>
<b>MEETING</b>	<b>AUDIT &amp; GOVERNANCE COMMITTEE</b>
<b>DATE OF MEETING</b>	<b>7 MARCH 2022</b>
<b>SUBJECT OF REPORT</b>	<b>2022-23 INTERNAL AUDIT PLAN</b>
<b>LEAD OFFICER</b>	<b>DIRECTOR OF GOVERNANCE &amp; DIGITAL SERVICES</b>
<b>RECOMMENDATIONS</b>	<i>That the 2022-23 Internal Audit Plan be approved.</i>
<b>EXECUTIVE SUMMARY</b>	<p>The aim of Internal Audit is to provide independent and objective assurance that the Service's risk management, governance and internal control processes are operating effectively.</p> <p>The planned programme of work to achieve this aim is set out in the annual Internal Audit plan.</p> <p>The draft 2022-23 Internal Audit Plan is now presented to the Audit &amp; Governance Committee for approval.</p>
<b>RESOURCE IMPLICATIONS</b>	Nil.
<b>EQUALITY RISKS AND BENEFITS ANALYSIS</b>	The contents of this report are considered compatible with existing human rights and equalities legislation.
<b>APPENDICES</b>	Nil.
<b>BACKGROUND PAPERS</b>	Nil.

## 1. **INTRODUCTION**

- 1.1. The aim of Internal Audit is to provide independent and objective assurance that the Service's risk management, governance and internal control processes are operating effectively.
- 1.2. The planned programme of work to achieve this aim is set out in the annual Internal Audit plan.
- 1.3. The 2022-23 Internal Audit plan is presented to the Audit & Governance Committee for approval.

## 2. **2022-23 INTERNAL AUDIT PLAN**

- 2.1. The work to develop the 2022-23 Internal Audit plan has been undertaken by the Audit and Review Manager with reference to the key strategic documents of the Service, the Corporate Risk Register and discussion with the Senior Leadership Team and Service Executive Board.
- 2.2. The outcome of this review proposes the inclusion of the following audits in the 2022-23 Internal Audit plan.

### ***Internal resource***

Audit	Rationale	Number of Days
Personal Protective Equipment (PPE): Contaminants	The Service needs to be assured of compliance with health and safety legislation related to PPE and therefore to ensuring firefighter safety as far as is reasonably practicable.	20
Review the operation of the critical messaging process	A new system is being designed and implemented to manage the critical messaging process. This audit will provide assurance on the effective operation of the new process.	15
Crewing pool	The Service needs to ensure the effective management of hours to maintain appliance availability. This impacts the safety of crews, budgetary control and operational efficiency.	15
Control of working hours (multiple contracts)	The Service needs to ensure that multiple contracts are managed appropriately and in a way that benefits the Service, as well as the individual.	15
Station compliance - Environmental / waste management	There is national/reputational pressure to improve environmental management. The Service needs adequate controls in this area to provide assurance to stakeholders that it is addressing the findings of the Initial Environmental Review.	25
Behavioural Risk	Director of Finance, People & Estates to clarify focus of the audit with Co-Head of People Service.	15

Audit	Rationale	Number of Days
Firefighter Fitness Training Review	To provide assurance that all action plans are completed from the previous audit and assurance that the Service is consistent in the way that it measures, records and monitors firefighter fitness testing.	10
Community Safety - Schools & Engagement	To provide assurance that safeguarding policies and procedures are adequate.	20
Station-based Testing Regime	To support continuous improvement and standardisation in the consistency, effectiveness and efficiency of testing operational fleet and equipment on stations.	20
Support the Service's response to the HMICFRS 2021 report findings	To include some capacity in the audit plan to either support the design of processes to address any areas for improvement that have been identified or to provide assurance on the effective implementation of actions to address any areas for improvement that have been identified.	30
Application of HR policy and procedure	The People department is undertaking a significant amount of work to review and update HR policies and procedures. This audit will support continuous improvement in this area by reviewing the application of those new policies and procedures.	25
<b>TOTAL DAYS</b>		<b>210</b>

- 2.3. In addition, 35 days are available to assign to the audit of emerging risks during the year; this reflects a more agile audit planning approach.

***Outsourced resource: Devon Audit Partnership (DAP)***

Audit	Rationale	Number of Days
Key Financial Systems (Inc. Payroll)	This is a fixed part of the audit plan which is presented to the External Auditors on an annual basis.	32
Application of learning (including internal investigations and external reports e.g., Grenfell)	There are risks associated to both not applying learning, and not being able to evidence that learning has been applied. Failure to apply learning can risk the safety of employees and the public, as well as risk non-compliance with updated regulations.	30
<b>TOTAL DAYS</b>		<b>62</b>

- 2.4. In addition to the two audits detailed above, 12 days of professional supervision will also be commissioned from DAP to support the internal team in delivering a service that strives to meet the expectations of the Public Sector Internal Audit Standards.

**3. NEXT STEPS**

- 3.1. The Corporate Assurance Manager will ensure that the agreed internal audit plan is resourced and delivered.

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