![London Fire Brigade logo — LFB]

Report title

Internal Audit – Quarter 1 Progress Report, 2021/22

Report to	Date
Corporate Service Directorate Board	3 August 2021
Commissioner's Board	11 August 2021
Audit Committee	28 October 2021
London Fire Commissioner	

Report by	Report number
Head of Internal Audit	LFC-0572

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I agree the recommended decision below.

[signature]

Andy Roe
London Fire Commissioner

Date This decision was remotely signed on 15 September 2021

Summary
This report summarises the work carried out under the Internal Audit Shared Service Agreement by the Mayor's Office for Policing and Crime (MOPAC)'s Directorate of Audit, Risk and Assurance in the first quarter of 2021/22. It provides an assessment of the adequacy and effectiveness of the internal control framework within the Brigade.

Recommended decision(s)
That the London Fire Commissioner:
1. Notes the work undertaken by Internal Audit during the first quarter of 2021/22 attached in Appendix 1.
2. Notes the work planned for quarter two of 2021/22.
3. Notes Internal Audit's current assessment of the adequacy and effectiveness of the internal control framework.

Background

1. MOPAC's Directorate of Audit, Risk and Assurance have been providing the internal audit service to the London Fire Brigade since 2012 under a shared service agreement.

2. Quarterly reports are provided to the Commissioner's Board and the Audit Committee on the progress of Internal Audit's work against the annual audit plan agreed March 2020 for the financial year 2020/21 and March/ April 2021 for the 2021/22 annual audit plan.

3. The report at Appendix 1 provides an update on the work completed to quarter one, 2021/22, and our opinion of the current assurance level of the internal control framework.

Finance comments

4. Under the Accounts and Audit Regulations 2015 ('Regulations'), a local authority must ensure it has a sound system of internal control which:
   - Facilitates the effective exercise of its functions and the achievement of its aims and objectives;
   - Ensures that the financial and operational management of the Brigade is effective; and
   - Includes effective arrangements for the management of risk.

5. In carrying out their duties Internal Audit plays a key role against regulation 5 of the Regulations in helping management to discharge their responsibilities by evaluating the effectiveness of internal control, risk management and governance processes.

6. The Internal Audit arrangements are carried out under a shared service arrangement with MOPAC and the audit reviews are agreed as part of the annual audit plan and managed within the approved budget.

Workforce comments

7. This report has no impact on the workforce.

Legal comments

8. This report is presented for information only, and no direct legal implications arise.

9. The Local Audit and Accountability Act 2014 defines the London Fire Commissioner (the "Commissioner") as a 'relevant authority' for the purposes of that Act and the subsidiary legislation, the Accounts and Audit Regulations 2015 (the "2015 Regulations"). The 2015 Regulations require that the Commissioner undertakes, "an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance" (regulation 5(1)).

10. The Commissioner's Scheme of Governance sets out, in Part 6 – Financial Regulations, detailed rules covering financial planning, monitoring, control, systems and procedures and insurance. Paragraph 13 of the Financial Regulations stipulate the requirements in relation to internal audit.

11. Under an agreement dated 26 November 2012, the Mayor's Office for Policing and Crime discharges internal audit functions on behalf of the Commissioner.

12. The attached quarterly report at Appendix 1 is provided in accordance with the legislative and internal governance requirements set out above, and the report author confirms it complies with

the Public Sector Internal Audit Standards, which sets the standards for internal audit across the public sector.

Sustainability implications
13. This report has no sustainability implications.

Equalities implications
14. The London Fire Commissioner and decision takers are required to have due regard to the Public Sector Equality Duty (s149 of the Equality Act 2010) when taking decisions. This in broad terms involves understanding the potential impact of policy and decisions on different people, taking this into account and then evidencing how decisions were reached.

15. It is important to note that consideration of the Public Sector Equality Duty is not a one-off task. The duty must be fulfilled before taking a decision, at the time of taking a decision, and after the decision has been taken.

16. The protected characteristics are: Age, Disability, Gender reassignment, Pregnancy and maternity, Marriage and civil partnership (but only in respect of the requirements to have due regard to the need to eliminate discrimination), Race (ethnic or national origins, colour or nationality), Religion or belief (including lack of belief), Sex, Sexual orientation.

17. The Public Sector Equality Duty requires us, in the exercise of all our functions (i.e. everything we do), to have due regard to the need to:
    (a) eliminate discrimination, harassment and victimisation and other prohibited conduct.
    (b) advance equality of opportunity between people who share a relevant protected characteristic and persons who do not share it.
    (c) foster good relations between people who share a relevant protected characteristic and persons who do not share it.

18. Having due regard to the need to advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it involves having due regard, in particular, to the need to:
    (a) remove or minimise disadvantages suffered by persons who share a relevant protected characteristic where those disadvantages are connected to that characteristic;
    (b) take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of persons who do not share it;
    (c) encourage persons who share a relevant protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low.

19. The steps involved in meeting the needs of disabled persons that are different from the needs of persons who are not disabled include, in particular, steps to take account of disabled persons' disabilities.

20. Having due regard to the need to foster good relations between persons who share a relevant protected characteristic and persons who do not share it involves having due regard, in particular, to the need to
    (a) tackle prejudice, and
    (b) promote understanding.

21. An Equality Impact Assessment (EIA) has not been undertaken.

22. An EIA was not required because this is a performance report on the work undertaken by Internal Audit which does not directly impact staff.

List of Appendices

Appendix	Title	Protective Marking
1.	Internal Audit Progress Report Quarter 4, 2020/21	Not protectively marked

Commissioner's Board
11 August 2021

Directorate of Audit, Risk and Assurance Progress Report

Report by: The Director of Audit, Risk and Assurance

1. Report Summary

This report summarises the work carried out under the Internal Audit Shared Service Agreement by the Directorate of Audit, Risk and Assurance (DARA) in the first quarter of 2021/22. It also provides an assessment of the adequacy and effectiveness of the internal control framework for all Internal Audit final reports issued since the last report to the Commissioner's Board on 5th May 2021.

2. Key Considerations for the Board

- Of the five risk and assurance reports issued; one received a substantial assurance rating meaning the control environment was sound and operating effectively, two an adequate rating meaning that the key risks are generally being managed with some areas of improvement identified, and two received a limited assurance rating where the control framework is not operating effectively to manage key risks.

- One limited assurance around the Leadership Programme continued with the theme of the need to improve project and programme governance and we recognise that work is underway to improve oversight within key change projects.

- The other limited assurance review was the Thematic Review of the Management of Special Leave. While policy and procedure were in place there was a disconnect between the guidance and what was happening in practice, and a holistic review of the framework has been agreed. A further review entitled Thematic Review of Operational Equipment is currently at draft report stage and also includes recommendation of a holistic review between policy owners and key stakeholders.

- Of the 10 follow up reviews completed this quarter there was a need to raise further actions against eight of them. From the 33 initial agreed actions from those reviews where an additional action was necessary, a total of 18 further actions were raised:
  - Three cases included the completion of the action being incorrect and therefore not mitigating the original risks identified.
  - 12 cases where the agreed action had not been completed at the time of follow up. However, five of these related to Covid19 and representative body negotiation causing delays to full implementation.
  - Two of the actions were not due for implementation until December 2022 but were followed up in accordance with auditing best practice.
  - One action was not implemented, and no action had been undertaken to implement it.

  All risks identified at follow up result in further actions that are monitored both through the outstanding agreed action reports and Internal Audit's follow up programme.

3. Reviews Completed This Quarter

3.1 Since our last update Internal Audit have issued 16 final reports; five risk and assurance reviews, one advisory and 10 follow ups. These reviews and the resulting assurance ratings are listed in the table below, and a summary of the findings from the reports are included in the subsequent paragraphs in this section. For reference, the criteria attached to each of the assurance rating has been included at Annex B of this report.

	Date of Issue	CB Reported	Review Title	Assurance Rating
1	19/04/21	11/08/21	Third Party Data Assurance (Follow Up)	Adequate
2	05/05/21	11/08/21	Environmental Management Systems (Follow Up)	Substantial
3	06/05/21	11/08/21	Cyber Security	Adequate
4	10/05/21	11/08/21	Fire Safe and Well Pilot (Follow Up)	Adequate
5	21/05/21	11/08/21	Disciplinary Framework (Follow Up)	Substantial
6	26/05/21	11/08/21	Primary Authority Partnerships	Adequate
7	28/05/21	11/08/21	Counter Fraud and Corruption (Advisory)	N/A
8	28/05/21	11/08/21	Fire Safety Enforcement Framework (Follow Up)	Adequate
9	14/06/21	11/08/21	Management and Control of Counter Terrorism Funding (Follow Up)	Adequate
10	16/06/21	11/08/21	Recruitment Strategy for Operational Staff (Follow Up)	Adequate
11	18/06/21	11/08/21	Leadership Programme	Limited

12	22/06/21	11/08/21	Data Protection Compliance Framework (Follow Up)	Adequate
13	24/06/21	11/08/21	Thematic Review of Management of Special Leave	Limited
14	25/06/21	11/08/21	Identification and Management of High-Risk Legal Cases (Follow Up)	Substantial
15	07/07/21	11/08/21	ICT Network Resilience/ Topography (Follow Up)	Adequate
16	08/07/21	11/08/21	Environmental Management Systems	Substantial

3.2 <u>Third Party Data Assurance (Follow Up)</u>

The original report was issued in June 2019 and resulted in four medium priority actions. The follow up found that three of these had been fully implemented and one partly implemented. The partly implemented action was round the termination of unused third party IT accounts where exercise had been undertaken to identify and close the unused accounts Internal Audit found that the outcome of the exercise had not been successful as the data had been impacted by an unknown Microsoft process. A further action was agreed to finalise this work.

3.3 <u>Environmental Management Systems (Follow Up)</u>

We first reviewed Environmental Management Systems in August 2018, which resulted in an adequate assurance rating and three medium priority actions. Our follow up review in January 2020 identified that all three of those actions had been implemented, and the assurance rating was increased to substantial. However, it also identified that attendance at the quarterly Sustainable Development Working Group meetings was not consistent and one further action was agreed to improve attendance. This follow up review found that the action had been fully implemented through further review of attendance and the Terms of Reference for the group.

3.4 <u>Cyber Security</u>

The objectives of the review were to provide assurance on the degree to which the LFB manages and mitigates the risks associated with cyber security threats impacting the confidentiality, integrity and availability of systems and data. This review covered separate areas of cyber security to the review of ICT Network Resilience/ Topography which was completed in September 2019 and followed up this quarter (see paragraph 3.16). This review covered seven key areas; cyber risk management and governance, boundary firewalls and internet gateways, secure configuration, user access, malware protection/ antivirus, patch management, protective monitoring, and mobile device management.

The review resulted in an adequate assurance rating and six agreed actions, one high priority and five medium. The details of the findings have not been excluded from this report to support effective ongoing cyber security.

3.5   Fire Safe and Well Pilot (Follow Up)
The original report was issued in December 2019 and resulted in three medium priority actions. The findings in our original review primarily related to the identification of lessons learnt from the roll out and delivery of the project, with a view to supporting effective project and programme management going forward. Follow up work identified that none of the actions had been satisfactorily implemented. A post project evaluation report was presented to the Operational Delivery Directorate Board and a decision made on the future of the project, however, the lessons learnt issues were not brought out in the final evaluation report to ODDB or through a separate review of the project delivery within Community Safety. One further action was agreed to produce a lessons learnt report for the pilot.

3.6   Disciplinary Framework (Follow Up)
The Disciplinary Framework was reviewed in July 2018 and were able to give adequate assurance at that time. Six medium priority actions were agreed to improve the management of the key risks identified with agreed deadlines ranging between 31 July 2018 and 30 June 2019. A follow-up review was carried out in December 2019 which concluded that five of the six agreed actions had been implemented, raising the assurance level to substantial. The remaining action was found to be partly implemented resulting in one further action. This review followed up on the implementation of that further action and it was found that the quarterly reporting of theft, fraud and/ or corruption, or other financial irregularity identified through the disciplinary framework had not been progressed. The action has been raised again as this reporting forms part of policy note 568 (Counter fraud and corruption policy).

3.7   Primary Authority Partnerships
The objectives of the review were to provide assurance over the robustness of existing controls and the processes in place to support the effective delivery of fire safety advice to partner organisations, and the subsequent implementation of actions by partners.

Areas of effective control included having defined processes for taking on new partnerships and for delivery of work to the approved partners. There was also ongoing consideration given to whether the governance framework was adequate, and changes were made and communicated as appropriate.

The review resulted in one high priority action around the timeliness of agreeing partner hours for the financial year and raising invoices for the charge. It also resulted in seven medium priority actions around ensuring that the hourly rate charged to partners has been appropriately determined and agreed, completion of a risk assessment to understand the potential impact on the Brigade of low usage of agreed hours as a result of Covid, documenting background checks on new partners, ensuring that an up-to-date copy of each contract is on file, introducing a central

monitoring process to support service delivery, ensuring that annual reviews are performed and documented and a review of team resilience due to staff leaving.

3.8 Counter Fraud and Corruption (Advisory)
Brigade policies are subject to three-yearly review, and PN568 (Counter fraud and corruption) was due for review in July 2020, however this was delayed due to the Covid pandemic and the availability of resources. Internal Audit provided advice and guidance on policy content and the supporting action plan and assurance that practice was in accordance with policy.

3.9 Fire Safety Enforcement Framework (Follow Up)
The original report was issued in January 2020 and resulted in five medium priority actions. Our follow up work found that one action around revising and republishing FSIGN 304 (Investigation of possible offences) had been fully implemented. Three further actions around ensuring the team are aware of legislative changes, updating FSIGNs 305 and 306 which cover elements of the prosecutions and cautions process and defining a risk based framework for allocating cases were found to be partly implemented, and further actions have been raised against each. One action was found to be not implemented, and this was around the provision of more quantitative and qualitative management information to the Deputy Assistant Commissioner (Fire Safety).

3.10 Management and Control of Counter Terrorism Funding (Follow Up)
The original report was issued in September 2019 and contained seven medium priority actions. Follow work found that four actions had been fully implemented, while three were partly implemented. The partly implemented actions were around sign off for mass casualty response work funding, review of marauding terrorist attack project documents and development of reporting arrangements following the merger with the Control team. Three further actions were raised as a result of these findings.

3.11 Recruitment Strategy for Operational Staff (Follow Up)
The original report was issued in September and resulted in three medium priority actions. Two of the actions were found to be fully implemented. However, the recruitment strategy had not yet been approved and published therefore one further action was raised to ensure that this work was appropriately completed.

3.12 Leadership Programme
The objectives of the review were to provide assurance on the adequacy of the framework that has been put into place to support the development and delivery of the leadership programme.

Areas of effective control included; sign-off of the programme at Commissioner's Board and completion of an Equality Impact Assessment. Regular and adequate scrutiny is undertaken as programme and project progress is reported monthly to the Transformation Board as part of the Transformation Delivery Programme. Programme delivery is managed as business as usual activity within the Cultural

Change team, where management information available in relation to programme delivery is reviewed by management as appropriate.

The review resulted in four medium priority actions. One was around the need to ensure that costings are appropriately calculated and budgets secured at the outset, and others around developing a risk management process for the programme, ensuring that there is an appropriate location for maintaining programme changes and defining the content of the post implementation review process to ensure that achievement of programme objectives can be effectively assessed.

3.13   Data Protection Compliance Framework (Follow Up)
The original report was issued in January 2020 and resulted in five medium priority actions. Follow up work identified that two actions had been fully implemented and three partly implemented. One of the partly implemented actions was around the development of an information asset register that was not scheduled to be completed until December 2022, although the information in the privacy notices was being used as an interim register. The remaining two were finalising a defined reporting framework for data protection activity and delivering training to staff. Three further actions were agreed with management.

3.14   Thematic Review of Management of Special Leave
The objective of the review was to provide assurance on the robustness of the management of special leave for uniformed officers.

While a policy note was in place and within its three-year review period the audit identified that the application of the policy was inconsistent across the Brigade. One high priority action was raised around the undertaking of a holistic review of the policy and procedures to redefine the strategic approach and highlight general principles of the policy, and also the completion of an equality impact assessment to ensure processes are inclusive. A second high priority action was raised in relation to compliance to data protection regulations. The current system is paper-based with forms sent through the internal post to the post room for scanning onto the employees e-Performance Record File via a number of teams, and there was evidence of the forms becoming lost during the process.

One medium priority action was also agreed to ensure that once the policy and framework had been refreshed roles and responsibilities in relation to oversight and scrutiny were defined and applied.

3.15   Identification and Management of High-Risk Legal Cases (Follow Up)
The original report was issued in January 2020 and resulted in three medium priority actions, all of which were found to be fully implemented resulting in an increase in assurance rating to substantial.

3.16   ICT Network Resilience/ Topography (Follow Up)
The original report was issued in September 2019 and one high and four medium priority actions were agreed with management. The follow up found that the high priority action had been fully implemented, while two medium actions partly implemented and two not implemented. The details of the findings have not been included in this report to support effective ongoing cyber security.

3.17   Environmental Management Systems
This annual review looks at two elements of the environmental management system. One element around the ability to demonstrate compliance to a particular clause of ISO:14001 and the other data quality. No issues were identified in either of these areas, however, three medium priority actions were raised were in relation to improvements in administrative processes to ensure that a full audit trail of work is available.

4.   Other Activity for This Quarter

4.1   Against the 2020/21 annual audit plan five draft reports are currently with management and are in the process of being agreed:
- Babcock Contract Management Review (Follow Up)
- Key Financial Systems – Transactional Testing
- Operational Assessment and Promotions (Follow Up)
- Thematic Review of Operational Equipment
- Use and Control of Credit Cards (Follow Up)

4.2   Finalisation of these five reviews will conclude delivery of the 2020/21 audit plan.

4.3   Work has commenced against the 2021/22 audit plan, with one review in relation to the Environmental Management System completed and fieldwork in underway for four reviews:
- Academic Sponsorship (Follow Up)
- Key Financial Systems – Accounts Payable (Follow Up)
- Key Financial Systems – Cash and Bank (Follow Up)
- Management of Home Office Grants

4.4   A further two risk and assurance reviews are being scoped:
- Health, Safety and Wellbeing – Reasonable Adjustments
- Thematic Review of Fuel Cards and Strategic Fuel Tanks

4.5   We provide each Directorate Board with a quarterly report showing the current status of outstanding agreed actions from reviews that have previously been reported to the Commissioner's Board. This provides management with opportunity to review their outstanding actions and assess any emerging risks. Detailed updates are provided to the boards and the following is an analysis of the 17 actions reported against this quarter:

Directorate Board	Current (Never Deferred)	Current (Previously Deferred Once)	Current (Previously Deferred Multiple)	Deferred (This Quarter)	No Response Provided
Corporate Services	3	3	1	0	0
Operational Delivery	1	1	0	2	0
People	1	1	0	4	0
Transformation	0	0	0	0	0
Totals	5	5	1	6	0

4.6   Of these 17 actions; two were high priority and related to the following reviews:

- Operational Assessment and Promotions - an action to document the process for promotion rounds shas been deferred this quarter. The promotions guidance has been produced and is expected to be submitted to the People Board in July 2021 as part of the Recruitment Strategy.
- Delegate Throughput for Babcock Training - a report to introduce the Licence to Operate concept and to establish a Licence for incident command is due to be submitted to the Operational Delivery Directorate Board and then Commissioner's Board for approval, with an anticipated completion date of August 2021.

5.   Planned Quarter Two Work

5.1   Completion of the five reviews from the 2020/21 annual plan that are draft report stage will be prioritised for completion, with the issue of the final reports.

5.2   Internal Audit's draft annual plan for the 2021/22 financial year was presented to the Commissioner's Board on 05/05/21 and the Audit Committee on 24/05/21. Work will continue against the four reviews that had already commenced during quarter one, and work will commence against the two reviews reported as scoping during quarter one.

5.3   Scoping is also underway to determine the content and timing two risk and assurance reviews:
- Incident Command
- NILO (National Inter-Agency Liaison Framework) Governance Arrangements

6.   Counter Fraud Activity

6.1   National Fraud Initiative 2020/21 (NFI) – There are 923 Matches. Internal Audit have completed reviews of all high-risk matches of which 397 have been cleared with no issue and 50 are currently under investigation/ awaiting further information from the LFB. This includes the identification of two pension overpayments; an unnotified deceased pensioner overpayment of £3,884, which is being recovered from the surviving spouse's pension entitlement, and an abatement overpayment of £234,

caused by a pensioner working for another fire authority. The remaining 476 lower risk matches will be reviewed during 2021/22.

6.2   Data was uploaded at the end of June for an additional voluntary NFI mortality screening of pensions in payment data.

6.3   An investigation was undertaken in relation to an agency supplied, full time, interim senior manager who was employed at a cost of £67k from October 2020 to April 2021. He was found to be also working in similar positions, through two further agencies, for both a London borough full time and a district council for three days a week, and this was not identified earlier due to working from home arrangements. Upon discovery the three organisations immediately terminated his employment. Internal Audit liaised with the other two authorities, who both decided they did not want to take the matter further. Internal Audit reported the matter to Action Fraud in June 2021 and are awaiting a response which usually takes approximately three to four months. In the interim civil recovery is being considered.

7.   Internal Control Framework

7.1   Our control environment opinion has remained adequate as a result of the work completed to date, including those at fieldwork stage. Our overall opinion will also take account of assurance work provided by others where appropriate and will reflect any advisory work undertaken. A full list of the reviews completed against the 2020/21 and 2021/22 audit plans can be found in Annex A.

7.2   Identified risks are rated either high, medium or low to provide management with a guide to the level of resource and urgency that they should apply to any mitigation activity. Although our plan is linked to the areas of highest risk to the Commissioner, Internal Audit also undertake routine compliance work in areas of lower risk at the request of management, to provide assurance that systems, particularly at fire stations, are operating as intended. As each area we review has a different risk profile (financial or otherwise), it is necessary to consider this wider context when looking at individual risk ratings within each area. On this basis, a medium risk in any one system or area may not be comparable in materiality to those in other areas.

8.   Equality and Diversity Impact

The MOPAC's commitments to equality and diversity are considered in all activities carried out by the Directorate of Audit, Risk and Assurance. All field auditors and investigators have received appropriate training in equality and diversity issues and their performance is monitored. The Internal Audit work plan is designed to provide as wide a range of coverage of staff and systems as is possible and practicable.

9.   Risk Implications

Completion of the audit plan enables the Director of Audit, Risk and Assurance to provide assurance on the adequacy and effectiveness of the LFB internal risk and control framework.

10.   Contact Details

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11.   Appendices and Background Papers
- Annex A – Progress against the 2020/21 and 2021/2 annual plans
- Annex B – Assurance criteria

Progress Against the 2020/21 Annual Plan

To date Internal Audit have issued the following risk and assurance reports:

	Date of Issue	CB Reported	Review Title	Assurance Rating
1	28/10/20	24/02/20	Social Media	Substantial
2	04/12/20	24/02/20	Contract Management	Adequate
3	17/12/20	24/02/20	Environmental Management Systems	Substantial
4	13/01/21	24/02/20	Digital Transformation	Adequate
5	22/01/21	24/02/20	Key Financial Systems - Budgetary Control	Adequate
6	25/01/21	24/02/20	Outreach Programmes – Safety Mobilisation Centre	Limited
7	11/03/21	05/05/21	Key Financial Systems – Covid 19 Response	Adequate
8	25/03/21	05/05/21	Control and Mobilising Improvement Plan	Limited
9	31/03/21	05/05/21	Performance Framework – Roll Out and Embedding 360 Appraisals	Adequate
10	06/05/21	11/08/21	Cyber Security	Adequate
11	26/05/21	11/08/21	Primary Authority Partnerships	Adequate
12	18/06/21	11/08/21	Leadership Programme	Limited
13	24/06/21	11/08/21	Thematic Review of Management of Special Leave	Limited

To date Internal Audit have issued the following follow up reports:

	Date of Issue	CB Reported	Review Title	Assurance Rating
1	24/08/20	04/11/20	Assurance Framework	Limited
2	02/10/20	04/11/20	Control & Mobilising and Station End Equipment	Substantial
3	05/10/20	04/11/20	FRS Standby Roster System	Substantial
4	11/11/20	24/02/20	Delegate Throughput for Babcock Training	Limited
5	16/11/20	24/02/20	Workforce Planning	Adequate
6	30/11/20	24/02/20	Overtime at the Protective Equipment Group	Adequate
7	30/11/20	24/02/20	Road Safety Act 2016 – Section 19	Adequate
8	07/12/20	24/02/20	Thematic Review of Driving on Brigade Business	Adequate
9	16/12/20	24/02/20	Inclusion Strategy	Adequate
10	24/03/21	05/05/21	Processing the GLA Payroll	Substantial
11	25/03/21	05/05/21	Sponsorship	Substantial
12	08/04/21	05/05/21	Environmental Management Systems	Adequate
13	19/04/21	11/08/21	Third Party Data Assurance	Adequate
14	05/05/21	11/08/21	Environmental Management Systems	Substantial
15	10/05/21	11/08/21	Fire Safe and Well Pilot	Adequate
16	21/05/21	11/08/21	Disciplinary Framework	Substantial
17	28/05/21	11/08/21	Fire Safety Enforcement Framework	Adequate
18	14/06/21	11/08/21	Management and Control of Counter Terrorism Funding	Adequate
19	16/06/21	11/08/21	Recruitment Strategy for Operational Staff	Adequate
20	22/06/21	11/08/21	Data Protection Compliance Framework	Adequate
21	25/06/21	11/08/21	Identification and Management of High-Risk Legal Cases	Substantial
22	07/07/21	11/08/21	ICT Network Resilience/ Topography	Adequate

To date Internal Audit have issued the following advisory reports:

	Date of Issue	CB Reported	Review Title	Assurance Rating
1	04/01/21	24/02/20	Digital Transformation Corporate Issues	N/A
2	07/01/21	24/02/20	Operational Support Group – Financial Management	N/A
3	28/05/21	11/08/21	Counter Fraud and Corruption	N/A

Advice has also been provided around:

- The Audit Committee establishment
- The Risk Management and Assurance Framework

Progress Against the 2021/22 Annual Plan

To date Internal Audit have issued the following risk and assurance reports:

	Date of Issue	CB Reported	Review Title	Assurance Rating
1	08/07/21	11/08/21	Environmental Management Systems	Substantial

Assurance Criteria

ASSURANCE RATING	ASSURANCE CRITERIA	BUSINESS IMPACT
Substantial Assurance	The control framework is sound and operating effectively to mitigate key system risks.	Risks are managed effectively to provide assurance that business objectives will be achieved.
Adequate Assurance	The control framework is adequately designed although some controls are not operating effectively to mitigate key system risks.	Risks are generally managed effectively although some improvement in the application of controls is required.
Limited Assurance	The control framework is not designed adequately and a number of key controls are absent or are not operating effectively to mitigate key system risks.	Risks are not being managed adequately with improvement in the design and application of controls required to achieve business objectives.
No Assurance	The control framework is not in place and existing controls are not operating effectively to mitigate key system risks.	Risks are not being managed, and significant improvement to the overall control environment is essential to achieve business objectives.