



LONDON FIRE BRIGADE

Report title

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## Internal Audit – Quarter 2 Progress Report, 2021/22

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Report to

**Corporate Services Directorate Board**  
**Commissioner's Board**  
**Audit Committee**  
**London Fire Commissioner**

Date

9 November 2021  
23 November 2021  
2 December 2021

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Report classification:

**For Information**

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The subject matter of this report deals with the following LFB strategic priorities: None

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Report number – LFC-0620

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For Publication

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### **PART I - NON-CONFIDENTIAL**

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I agree the recommended decision below.

**Andy Roe**

London Fire Commissioner

Date

This decision was signed  
remotely on 3<sup>rd</sup> December  
2021

#### **Executive 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 second 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 Board:

1. Notes the work undertaken by Internal Audit during the second quarter of 2021/22 attached in Appendix 1.
2. Notes the work planned for quarter three of 2021/22.
3. Notes Internal Audit's current assessment of the adequacy and effectiveness of the internal control framework.

## 1. Introduction and background

- 1.1 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.
- 1.2 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.
- 1.3 The report at Appendix 1 provides an update on the work completed to quarter two, 2021/22, work planned for quarter 3 and our opinion of the current assurance level of the internal control framework.

## 2. Objectives and expected outcomes

- 2.1 The outcomes from Internal Audit reviews and counter fraud activity are for LFB management to assess the level of risk in specific areas and implement actions to mitigate these to an acceptable level.

## 3. Equality comments

- 3.1 The LFC and the Deputy Mayor for Fire and Resilience are required to have due regard to the Public Sector Equality Duty (section 149 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.
- 3.2 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.
- 3.3 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, and sexual orientation.

- 3.4 The Public Sector Equality Duty requires decision-takers in the exercise of all their functions, to have due regard to the need to:
- eliminate discrimination, harassment and victimisation and other prohibited conduct
  - advance equality of opportunity between people who share a relevant protected characteristic and persons who do not share it
  - foster good relations between people who share a relevant protected characteristic and persons who do not share it.
- 3.5 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:
- remove or minimise disadvantages suffered by persons who share a relevant protected characteristic where those disadvantages are connected to that characteristic
  - 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
  - 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.
- 3.6 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.
- 3.7 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:
- tackle prejudice
  - promote understanding.
- 3.8 No Equality Impact Assessment has been conducted as this is a report for information only.

#### **4. Other Considerations**

##### *Workforce comments*

- 4.1 This report is for information only and has no workforce implications.

##### *Sustainability comments*

- 4.2 This report is for information only and has no sustainability implications.

##### *Procurement comments*

- 4.3 This report is for information only and has no procurement implications.

#### **5. Financial comments**

- 5.1 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.

5.2 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.

5.3 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.

## 6. Legal comments

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

6.2 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)).

6.3 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.

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

6.5 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.

## List of Appendices

Appendix	Title	Open or confidential
1.	Internal Audit Progress Report Quarter 2, 2021/22	Open

**Part 2 Confidentiality:** Only the facts or advice considered to be exempt from disclosure under the FOI Act should be in the separate Part 2 form, together with the legal rationale for nonpublication.

**Is there a part 2 form – NO**

**ORIGINATING OFFICER DECLARATION:**

Drafting officer to confirm the following (✓)

**Drafting officer**

Karen Mason has drafted this report and confirms the following:

**Assistant Director/Head of Service**

This is an independent report from Internal Audit, who are not LFB staff.

x

**Advice**

The Finance and Legal teams have commented on this proposal;

✓

Hameera Darr Legal Advisor, on behalf of General Counsel (Head of Law and Monitoring Officer)

David O'Sullivan Financial Advisor, on behalf of the Chief Finance Officer

## Commissioner's Board

23 November 2021

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### Directorate of Audit, Risk and Assurance Progress Report

Report by: The Director of Audit, Risk and Assurance

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#### 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 second 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 11<sup>th</sup> August 2021.

#### 2. Key Considerations for the Board

- One risk and assurance report entitled Thematic Review of Operational Equipment has been issued, and this received a limited assurance rating. Management have agreed one high priority action to undertake a holistic review of the systems in place across the various Directorates to ensure that they are fit for purpose and cohesive, and also to ensure that the policy note is appropriately detailed.

- Of the six follow up reviews completed this quarter there was a need to raise further actions against four of them. From the 27 initial agreed actions from those reviews where an additional action was necessary, a total of 13 further actions were raised:
  - Seven actions had progressed, but the subsequent amendments were not fully embedded at the time of our follow up work.
  - Three actions had progressed, however documentation developed to support implementation of the actions was a draft and therefore not yet promulgated and in use.

- Two action were the subject of a pilot scheme which had yet to complete.
- One action was not implemented, and guidance had not been produced for the specified area within recruitment and promotion.

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.

- Requests to delay or postpone key strategic reviews are beginning to impact upon the delivery of our current audit plan and this will affect the timeliness of the assurance that we provide and our ability to give an annual opinion on the areas of strategic importance. We are highlighting this issue now so that we can reach a consensus on the best way to maintain appropriate audit coverage. Paragraph 4.1 also refers.

### 3. Reviews Completed This Quarter

3.1 Since our last update Internal Audit have issued eight final reports; one risk and assurance, one advisory and six 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	20/07/21	23/11/21	Operational Assessment and Promotions (Follow Up)	Limited
2	22/07/21	23/11/21	Babcock Fleet Contract Management (Follow Up)	Adequate
3	28/07/21	23/11/21	Use and Control of Credit Cards (Follow Up)	Adequate
4	12/08/21	23/11/21	Academic Sponsorship (Follow Up)	Adequate
5	13/08/21	23/11/21	Key Financial Systems – Accounts Payable (Follow Up)	Limited

6	17/08/21	23/11/21	Operational Policy – External Relations (Follow Up)	Adequate
7	27/09/21	23/11/21	Health, Safety and Wellbeing – Reasonable Adjustments (Advisory)	N/A
8	27/09/21	23/11/21	Thematic Review of Operational Equipment (Risk and Assurance)	Limited

### 3.2 Operational Assessment and Promotions (Follow Up)

The original report was issued in September 2020 and resulted in four agreed management actions; two of which were rated high priority and two medium priority.

One high priority action was found to be not implemented. This related to the development of guidance for staff who are responsible for running promotion rounds to ensure that a consistent and fair process is applied, as this had not been completed at the time of our fieldwork.

One high priority action was found to be partly implemented, and this related to the development of a mechanism to ensure that plenary panels are fair and effective in allocating the successful operational staff to roles. An Operational Assessment Board had been trialled, but further trials were to be undertaken before the process was agreed.

Two medium priority actions were also partly implemented, these included the involvement of HR within the process and the inclusion of equality and diversity questions in the interviews with appropriate marking defined.

Four further actions were agreed with management, which upon completion will support an improvement in the assurance rating which remained at limited.

### 3.3 Babcock Fleet Contract Management (Follow Up)

The original report was issued in September 2020 and resulted in 10 agreed management actions. Of those 10 actions our follow up fieldwork identified that seven had been fully implemented; of which three were high priority, three medium and one low. For the remaining three actions; two medium and one low priority actions were found to be partly implemented.

Outstanding actions included the finalisation and publication of three documents; the Category Plan for Assets and Estates, the Contract Management Manual and the Contract Risk Register. All of which had been drafted but not finalised at the time of our fieldwork, and three further actions were raised to ensure that the documents are finalised and rolled out to staff.

### 3.4 Use and Control of Credit Cards (Follow Up)

The original review was completed in October 2018 and resulted in three medium and one low priority action. A follow up review was carried out in December 2019 which found that all four actions had been implemented. However, two further medium priority actions were raised to reinforce the control framework in this area. The actions related to the provision of receipts and line manager authorisation for the expenditure.



This follow up found that neither of the further actions had been implemented, which could partly be attributed to the need to work from home during the Covid19 pandemic. One further action was raised requiring Finance to undertake a holistic review of the credit card framework against their approved risk appetite and design a framework that can be completed with by card holders.

### 3.5 Academic Sponsorship (Follow Up)

The original report was issued in April 2020 and resulted in 10 agreed management actions. Of those 10 actions our follow up fieldwork identified that five medium priority actions had been fully implemented and five partly implement, of which two were high priority and three medium priority.

For the partly implemented actions the following remains outstanding; ensuring that the spreadsheet used to monitor progress is complete and up-to-date, ensuring that evaluation forms are received for all completed courses, review of existing checklist to ensure that all support documentation required is obtained, panel discussions and rationale for decisions are documented and the establishment of a framework to ensure that LFB staff leavers are identified and invoiced as necessary if refunds are due to the Brigade.

Five further actions were raised to ensure that the outstanding actions are fully implemented.

### 3.6 Key Financial Systems – Accounts Payable (Follow Up)

The original report was issued in July 2020 and resulted four agreed management actions. Our follow up fieldwork identified that one medium priority action had been fully implemented. Of the three other actions, two were high priority and related to use of generic logons within the Water Team and the ability for orders to be raised without the details of the requestor and/ or authoriser which were found to be not implemented and partly implemented respectively. However, no further actions were raised as these issues will be addressed with the purchase of a new Finance and Procurement system.

The remaining action was a medium priority action which was found to be partly implemented and concerned the development of a process with the General Counsel's department to reduce the likelihood of duplicated invoices being paid. No further action was raised.

### 3.7 Operational Policy – External Relations (Follow Up)

The area was originally reviewed in April 2019 and two actions were agreed with management. We undertook a follow up review in July 2020 where it was found that both actions had been partly implemented and two further actions were raised to ensure full implementation.

This follow up review identified that both of the medium priority further actions had been fully implemented.

### 3.8 Health, Safety and Wellbeing – Reasonable Adjustments (Advisory)

The provision of reasonable adjustments to staff is provided by a number of teams within the LFB, dependent on the type of support required. People Services are looking to streamline this area and our advisory review identified areas of good practice that were already in place and areas that would need to be considered if the processes were to be streamlined.

### 3.9 Thematic Review of Operational Equipment (Risk and Assurance)

The objective of the review was to provide assurance on the framework in place to manage five key areas of operational equipment on appliances; inventories, tracked items, items away, lost items and credits for surplus equipment returned to Babcock.

Areas of effective control included the availability of a procedure note which was within its three year review deadline, communicating changes to policy and procedure and the undertaking of quality assurance audits by Station Commanders and the Operational Assurance team which include areas of operational equipment.

A number of key risk issues were identified which resulted in one high priority action being raised to review the governance framework and supporting policies and procedures to ensure that they are fit for purpose and workable. The key risk issues identified included:

- the need to rationalise the availability of information as the current framework is not cohesive
- lack of integration between the inventory system and other ICT systems
- lack of accountability for performing and recording inventories and taking actions in relation to the outcomes of those inventories
- learning on the job in relation to inventories and taking actions in relation to the outcomes of them rather than training being included as part of the trainee firefighter course
- a considerable number of missed inventories
- a considerable number of variances that had not been dealt with, potentially resulting from a reluctance to report losses, the risk here is increased as the quality assurance checks do not include a review of variances
- the wrong asset number being tracked for tracked items
- insufficient advice on when an item of equipment should be taken off the appliance if it has been recalled for testing
- cultural issues in relation to the replenishment of equipment at an incident ground
  - inefficient process for repatriating equipment left at an incident ground
- lack of information relating to equipment returned to either Babcock or the Protective Equipment Group
- lack of risk discussions in relation to operational equipment, as independent reports are reviewed on the undertaking of inventories and lost equipment, but no other areas

3.10 Of the above eight reports, four relate to the 2020/21 annual audit plan and work against this plan has now concluded. The remaining four reviews were from the 2021/22 annual plan.

#### **4. Other Activity for This Quarter**

4.1 Our plan is agreed at the beginning of the year following extensive consultation with senior managers across LFB. It allows us to give assurance over areas of strategic importance to the LFB and to key stakeholders. Whilst the plan has to be flexible to reflect changing priorities, we are increasingly being asked to defer or postpone key reviews either because external reviewers have been appointed or because progress has not been as expected. This includes the Governance Framework where a secondee had been brought in and the Togetherness Strategy as it has just become a corporate programme. An ICT review around Shadow IT has been deferred until a separate programme has been delivered. If too many key reviews are either cancelled or postponed to quarter four, this will affect our ability to deliver timely, independent assurance over key activities and to provide an appropriate opinion at the end of the year. We recognise that the LFB has significant challenges around the delivery of the transformation programme and we can adapt our approach to do more in an advisory capacity where appropriate. However, it is important that we reach consensus on how we can maintain sufficient audit coverage in key areas to enable us to carry out our role effectively throughout the year.

4.2 Against the 2021/22 annual audit plan two draft reports are currently with management and are in the process of being agreed:

- Key Financial Systems – Accounts Receivable (Follow Up)
- Key Financial Systems – Cash and Bank (Follow Up)

4.3 Fieldwork is underway against the following seven risk and assurance reviews:

- Audit Trail for Procurements
- Incident Command
- Management of Home Office Grants
- NILO (National Inter-agency Liaison Officer) Governance Arrangements
- Respiratory Protective Equipment Procurement
- Thematic Review of Fuel Cards and Strategic Fuel Tanks
- Thematic Review of Fire Hydrants and Statutory Water Supply

4.4 Fieldwork is also underway against the following two follow up reviews:

- Control and Mobilising Improvement Plan
- Road Safety Act 2016 – Section 19 (second follow up)

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 44 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	11	0	0	0	2
Operational Delivery	3	0	0	12	3
People	1	0	1	11	0
Transformation	0	0	0	0	0
Totals	15	0	1	23	5

4.6 Of these 44 actions; five were high priority and related to the following reviews:

- Operational Assessment and Promotions – this report has now been closed as the follow up report was issued this quarter. However, the action had not been completed at the time of follow up.
- Delegate Throughput for Babcock Training - a report to introduce the Licence to Operate concept has been finalised but was within a six week consultation process prior to going live. Implementation of the action was deferred this quarter from August 2021 to December 2021 to include the consultation process.
- Thematic Review of Management of Special Leave – a holistic review of special leave was deferred from December 2021 to May 2022 to coincide with the three year review timescale for the appropriate policy.
- Cyber Security – This was a two-part action. Part one has been marked as complete and planning activity is now underway for part two in relation to firewalls, which is due for implementation in December 2021.
- Primary Authority Partnerships – An action to ensure that partner hours were agreed and billed appropriately was deferred from July 2021 to February 2022 as the outcomes from the entire Internal Audit report have been referred to senior management for decision.

## 5. Planned Quarter Three Work

5.1 Work will continue to bring the 11 reviews outlined in section four to closure.

5.2 Further work will be undertaken to start scoping additional reviews to commence this quarter.

## 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 422 have been cleared with no issue and 25 are currently under investigation/ awaiting further information from the LFB. Those under investigation include three pension overpayments. Two totalling £4,118 were reported last quarter and are in recovery, and this quarter the review of

pensions to injury benefits matches identified a large overpayment of £36,600. The pension had been paid correctly, however, a backdated change in the pensioner's benefits caused the overpayment. This DWP payment and backdating decision was after the data match took place for the 2019/20 NFI. Since identification, the pensioner has made a repayment proposal of £100 per month that will take 30 years to repay the amount due. The pension provider has forwarded this proposal to the LFB for consideration.

- 6.2 The remaining 476 lower risk matches will be reviewed during 2021/22.
- 6.3 Data was uploaded at the end of June for additional voluntary NFI mortality screening of pensions in payment data. This resulted in a further 27 matches to deceased pensioners. Of these, 26 had been reported in the period between the data upload and match results being received. The remaining one was an unreported death that related to a pension which had been suspended in July 2017 when payments were returned by the bank, and the overpayment of £930 represented two months payments. The match had not been identified during the NFI 2019/20, probably due to no date of birth being held, and the pension provider is discussing recovery options with LFB.
- 6.4 Last quarter Internal Audit advised that an agency worker supplied, full time, interim senior manager had been found to be working full time for the LFB, full time for another London borough and three days a week at a district council, and the case had been reported to Action Fraud in June 2021. Since this time Action Fraud referred the case to West Yorkshire Police, who in September 2021, notified that they would not investigate the matter based upon their investigation policy. Payments made for the individual were £67,000 between October 2020 and April 2021 and civil recovery options are to be considered.
- 6.5 There have been two phishing attacks targeting senior managers that were immediately identified and reported to Action Fraud by the ICT Security Manager. One was to join a spurious LinkedIn group and the other was from another senior manager to action a false payment.
- 6.6 Internal Audit have also researched a matter where a third party received an invitation to purchase a LFB branded diary who referred the matter to the Brigade. This has been passed to the General Counsel's Office.

## **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

Annex A

### **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
14	27/09/21	23/11/21	Thematic Review of Operational Equipment	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
23	20/07/21	23/11/21	Operational Assessment and Promotions	Limited
24	22/07/21	23/11/21	Babcock Fleet Contract Management	Adequate
25	28/07/21	23/11/21	Use and Control of Credit Cards	Adequate

Annex A

**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

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

	Date of Issue	CB Reported	Review Title	Assurance Rating
1	12/08/21	23/11/21	Academic Sponsorship	Adequate
2	13/08/21	23/11/21	Key Financial Systems – Accounts Payable	Limited
3	17/08/21	23/11/21	Operational Policy – External Relations	Adequate

**To date Internal Audit have issued the following advisory reports:**

	Date of Issue	CB Reported	Review Title	Assurance Rating
1	27/09/21	23/11/21	Health, Safety and Wellbeing – Reasonable Adjustments	N/A



LONDON FIRE BRIGADE

**Assurance Criteria**

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