



LONDON FIRE BRIGADE

LFC – 0733

Completed by Governance Team

Internal Audit - Quarter 1 Progress Report, 2022/22

Report to:

Finance and Investment Board
London Fire Commissioner
Audit Committee

Date:

21 July 2022
3 August 2022
20 October 2022

Report by:

Lindsey Heaphy – Head of Internal Audit

Report classification:

For information

For publication

PART ONE

Non-confidential facts and advice to the decision-maker

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 first quarter of 2022/23. It provides an assessment of the adequacy and effectiveness of the internal control framework within the London Fire Brigade (LFB).

Recommended decision(s)

That the London Fire Commissioner and Audit Committee:

1. Notes the work undertaken by Internal Audit during the first quarter of 2022/23, as outlined in Appendix 1.
2. Note the work planned for quarter two of 2022/23
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 (DARA) supply the internal audit service to the London Fire Commissioner (LFC) under a shared service agreement.
- 1.2 Quarterly reports are provided to the LFC and the Audit Committee on the progress of Internal Audit's work against the annual audit plan agreed prior to the start of each financial year.
- 1.3 The report at Appendix 1 provides an update on the work completed as at the end of quarter one 2022/23, and DARA's 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 London Fire Brigade (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 report is for information only.

4. Other considerations

- 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.

Communications comments

- 4.4 This report is for information only has no communications 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 aforementioned legislative and internal governance requirements 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 1 2022/23	Open

Part two confidentiality

Only the facts or advice considered to be exempt from disclosure under the FOI Act should be in the separate Part Two form, together with the legal rationale for non-publication.

Is there a Part Two form: No

Originating officer declaration

Reporting officer to confirm the following by using 'x' in the box:

Reporting officer	
Karen Mason has drafted this report and confirms the following:	
1. Assistant Director/Head of Service [Name] has reviewed the documentation and is satisfied for it to be referred to Board for consideration	N/A
2. Advice The Finance and Legal teams have commented on this proposal: [Name] Legal Advisor, on behalf of General Counsel (Head of Law and Monitoring Officer). [Name] Financial Advisor, on behalf of the Chief Finance Officer.	N/A for this report (agreed with Head of Governance)

Commissioner's Board

3 August 2022

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 2022/23. 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 11th May 2022.

2. Key Considerations for the Board

- Our overall opinion remains adequate.
- This quarter we have issued 11 reports; three risk and assurance, one advisory and seven follow ups.
- A risk and assurance report entitled Audit Trail for Procurements received a limited assurance rating. While the framework for gaining approval to commence procurement action was defined, there are limited controls within the system, particularly around the process for gaining approval through the Procurement Request Form.
- There has been an improvement in the outcomes from follow up reviews. Of the seven follow up reports issued this quarter three received a substantial assurance rating and the remaining four an adequate rating. No further actions were raised from this work.

- There is also a continued reduction in the number of outstanding agreed actions that have not yet been completed. Figures for 2021/22 were 44 in quarter two, 40 in quarter three and 38 in quarter four. This direction of travel has been maintained in quarter one of 2022/23 with 27 actions outstanding.
- Fourteen of the 27 outstanding agreed actions have been deferred this quarter, of which three were high priority. Further information can be found in paragraph 4.7 of this report.
- No response was provided against any of three outstanding agreed actions for the Operational Delivery Directorate, of which one is rated high priority.

3. Reviews Completed This Quarter

3.1 Since our last update Internal Audit have issued 11 final reports; three risk and assurance, one advisory and seven 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 ratings has been included at Annex B of this report.

	Date of Issue	CB Reported	Review Title	Assurance Rating
1	21/04/22	03/08/22	Sponsorship (Follow Up)	Substantial
2	09/05/22	03/08/22	Performance Framework – Roll Out and Embedding of 360 Appraisals (Follow Up)	Adequate
3	09/05/22	03/08/22	Audit Trail for Procurements (Risk & Assurance)	Limited
4	24/05/22	03/08/22	Contract Management (Follow Up)	Adequate
5	27/05/22	03/08/22	Training Assurance (Risk & Assurance)	Adequate
6	07/06/22	03/08/22	Delegate Throughput for Babcock Training (Follow Up)	Adequate
7	15/06/22	03/08/22	Key Financial Systems – Budgetary Control (Follow Up)	Adequate
8	21/06/22	03/08/22	Governance Arrangements (Advisory)	N/A
9	23/06/22	03/08/22	Fire Safe and Well Pilot (Follow Up)	Substantial
10	27/06/22	03/08/22	Control Improvement Plan Outcomes (Risk and Assurance)	Adequate
11	12/07/22	03/08/22	Outreach Programmes – Safety Mobilisation Centre (Follow Up)	Substantial

3.2 Sponsorship (Follow Up)

The original report was issued in January 2020 and concluded with a limited assurance rating and four actions. Internal Audit's follow up in March 2021 identified that three of those actions had been fully implemented and one partly implemented, resulting in a substantial assurance rating. However, one further action around

publication of the new Sponsorship policy was agreed. The follow up of this further action in April 2022 found that this medium priority action had been implemented.

No further actions were raised as a result of this review.

3.3 Performance Framework – Roll Out and Embedding of 360 Appraisals (Follow Up)

Internal Audit reviewed this area in March 2021, and the final report resulted in an adequate assurance rating and two medium priority actions.

This follow up review found that one action around guidance for tier two middle management had been fully implemented with the launch of the document in June 2021. The remaining action which was around a post implementation review of the framework was found to be partly implemented. A short survey was sent out to staff in March 2022 and the responses from the survey were to be used to inform the post implementation review for which a deadline had been set. The assurance rating remained adequate.

No further actions were raised as a result of this review.

3.4 Audit Trail for Procurements (Risk & Assurance)

The objectives of the audit were to review the adequacy of the arrangements established by management to ensure that expenditure is properly authorised in line with the Scheme of Governance.

Areas of effective control included the availability of the Scheme of Governance on the intranet which includes the Scheme of Delegation to officers. There are also Procurement Guidelines on the intranet which clearly state the procurement process for procurements up to £10k, over £10k and over £189,330k where the UK's Find a Tender portal will be used to advertise the contract.

The report received a limited assurance rating and resulted in four medium priority actions being agreed with management. These included giving consideration to revising the Scheme of Delegation so that it clearly articulates the need for Deputy Mayor prior approval for expenditure above £150k, agreeing and publishing the Procurement Guidance and Contract Manual to support staff in undertaking procurement, reviewing and revising the Procurement Request Form process to ensure that it contains adequate controls, and developing a system for monitoring spend against contracts.

3.5 Contract Management (Follow Up)

Internal Audit reviewed contract management in December 2020 and concluded an adequate assurance rating, and five medium priority actions were agreed with management.

The follow up review found that an action in relation to responsibilities being made aware to action owners had been fully implemented.

The remaining four actions were found to be partly implemented and were around ongoing review of the contracts database to ensure that it is accurate, closing expired contracts on the database, issue of the contract management manual and ensuring that contract variations are appropriately documented.

No further actions were raised as full completion of the actions was in hand.

3.6 Training Assurance (Risk & Assurance)

The objective of the review was to establish whether Internal Audit can place reliance on the work of the Independent Operational Assurance Advisor and the resulting management actions from their report on training to ensure that desired training outcomes are likely to be met.

Areas of effective control included the approval of the Advisor's work plan at Commissioner's Board, having an agreed Terms of Reference for the delivery of the training outcomes work and reporting the outcomes to the Commissioner's Board and Fire and Resilience Board.

The review received an adequate assurance rating and resulted in two medium priority actions. One action was around ensuring that the Audit Committee was provided with the final Advisor's report on training assurance in accordance with the approved work plan, and the other ensuring that monitoring arrangements for implementation of the resulting actions was in place.

3.7 Delegate Throughput for Babcock Training (Follow Up)

The original report was issued in May 2019 resulted in a limited assurance rating and four actions being agreed with management. Internal Audit's follow up in November 2020 found that one of those actions had been fully implemented and three partly implemented, resulting in a further limited assurance rating and one further action to finalise a training policy and the Operational Licence Report dealing with operational staff being both inside and outside of refresher training dates.

This follow up review found that both elements of the action had been fully implemented and the assurance level was increased to adequate.

No further actions were raised.

3.8 Key Financial Systems – Budgetary Control (Follow Up)

The original report was issued in January 2021 and concluded an adequate assurance rating, and two medium priority actions were agreed with management.

Internal Audit's follow up review found that both actions were fully implemented, and the assurance rating was increased to adequate.

While no further actions were raised it was noted that training provided to budget holders is not currently being recorded.

3.9 Governance Arrangements (Advisory)

While undertaking the Respiratory Protective Equipment reviews that were reported in the quarter four 2021/22 Progress Report, Internal Audit identified some areas that may help the LFB with developing their governance arrangements. This report was issued so that this information would be available when development was being undertaken.

3.10 Fire Safe and Well Pilot (Follow Up)

The original report was issued in December 2019 and resulted in three medium priority actions being agreed and an adequate assurance rating. The review was followed up in May 2021 where Internal Audit found that none of the actions had been implemented.

This follow up review identified that all three of the actions had been fully implemented, the assurance rating was increased to substantial and no further actions were raised.

3.11 Control Improvement Plan Outcomes (Risk and Assurance)

The objectives of the review were to provide assurance on the achievement of outcomes from the Control Improvement Plan (CIP) 2019-2024.

Areas of effective control included the CIP having defined high-level objectives, all of the 47 actions including clearly defined objectives that would result in measurable outcomes and anticipated completion dates.

The report received an adequate assurance rating, and three medium priority actions were agreed with management. These were around the need for the end of plan review to include whether the completion of actions has achieved desired outcomes, considering whether this is merit in reviewing the incomplete actions to ascertain whether they are still the correct actions to deliver the desired outcomes, and periodically reporting on delivery of the entire CIP rather than just the key highlights.

3.12 Outreach Programmes – Safety Mobilisation Centre (Follow Up)

The original report was issued in January 2021 and concluded a limited assurance rating, with one high priority and one medium priority action being agreed with management.

Internal Audit's follow up review identified that both actions had been fully implemented and the assurance rating has been raised to substantial.

No further actions were raised.

4. Other Activity for This Quarter

- 4.1 Two draft reports have been issued, and we are in the process of agreeing the findings with management:
- Communications Strategy (Risk and Assurance)
 - Risk Management Framework (Advisory)
- 4.2 Fieldwork has concluded for one further review, and the report is being drafted for issue to management:
- Key Financial Systems – Amendments within the Payroll System (Risk and Assurance)
- 4.3 Fieldwork is underway against the remaining two reviews:
- Incident Command (Risk and Assurance)
 - NILO Governance Arrangements (Risk and Assurance)
- 4.4 Finalisation of the above reviews will complete delivery of the 2021/22 annual audit plan.
- 4.5 Work has commenced against the 2022/23 annual plan with fieldwork underway against the following three reviews:
- Environmental Management Systems (Risk and Assurance)
 - Health and Safety (Risk and Assurance)
 - Leadership Programme (Follow Up)
- 4.6 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 27 actions reported against this quarter:

Directorate Board	Current (Never Deferred)	Current (Previously Deferred Once)	Current (Previously Deferred Multiple)	Deferred (This Quarter)	No Response Provided
Communications	0	0	0	0	0
Corporate Services	6	3	0	3	0
Operational Delivery	0	0	0	0	3
People	0	0	1	11	0
Transformation	0	0	0	0	0
Totals	6	3	1	14	3

4.7 The 14 deferred actions relate to eight separate reports:

- 1) Thematic Review of Discipline at Fire Stations (report issued March 2020). One medium priority action remains outstanding against this report, and it was originally due for implementation in July 2020. Since the report was issued the deadline has been deferred six times and is now due for implementation by January 2023. The action is around ensuring that a course on managing disciplinary action for operational staff is suitable for all attendees, and responsibility for this action has this quarter transferred from People Services to Training and Professional Development.
- 2) Follow Up of Recruitment Strategy for Operational Staff (report issued June 2021). One medium priority action which was originally due for implementation in August 2021 remains outstanding against this report. The action, which is around development of a new recruitment strategy, has been deferred four times since the follow up report was issued. The action has been reported as deferred pending the recruitment of a new Head of Recruitment and Resourcing who is due to join the LFB in September. The action is now due for implementation by January 2023.
- 3) Leadership Programme (report issued June 2021). Two medium priority actions have been deferred twice against this report. The first action was around risk identification for the project and was originally due for implementation in July 2021. This has been deferred to August 2022 due to a change in governance arrangements. The second action was around development of a post implementation review plan and was originally due for implementation in January 2022 and has been deferred to October 2022.
- 4) Thematic Review of Management of Special Leave (report issued June 2021). One high priority action has been deferred this quarter and has now been deferred twice. The action was originally due for implementation in December 2021 and is around undertaking a holistic review of special leave procedures to redefine the strategic approach. This action is now due for implementation in December 2022 following the need of the Policy team to process a large number of job evaluations due to a number of organisation re-structures, and also a decision that Central Operations and the Area Teams would review the policy first and then the full review would commence within the Policy team. A medium priority action, originally due for implementation in March 2022, has also been deferred this quarter for the second time. The action is dependent on the refresh of the policy taking place and has therefore also been deferred to December 2022.
- 5) Follow Up of Operational Assessment and Promotions (report issued July 2021). Two high priority actions, originally due for implementation in September 2021,

have both been deferred three times and are now due for implementation in August 2022. One action is round the development of guidance for staff involved in the recruitment/ promotion process and the other the refresh of the Terms of Reference for the Operation Selection Board following the extended trial period.

- 6) Health, Safety and Wellbeing – Reasonable Adjustments (report issued September 2021). Three medium priority actions have been deferred twice, two from March 2022 and one from July 2022, and all are now due for implementation in January 2023. One action is around development of an overall framework for reasonable adjustments, one to develop a process for evaluation and monitoring the appropriateness and effectiveness of the adjustments provided, and the final one around developing a set of metrics to evaluate the service provision. All actions are dependent on the development of a Reasonable Adjustment Passport against which work has commenced with the engagement of an external supplier to provide a quote to deliver a solution.
- 7) Key Financial Systems – Accounts Receivable (report issued October 2021). One medium priority action has been deferred for the first time this quarter. The action was to consider undertaking an exercise to ensure that data fields within the current finance system (Masterpiece) are appropriately populated in advance of the data cleansing exercise required for transfer to the new system.
- 8) Thematic Review of Statutory Water Supply and Fire Hydrants (report issued February 2022). The final report was originally reported in Internal Audit’s last quarterly update, quarter four 2021/22, and two actions have both been deferred as part of this first update, both from March 2022 to September 2022. One action was to review the separate elements of the Water team’s service and develop a suite of key performance indicators (KPI’s), and although potential KPI’s have been identified further work remains ongoing to finalise. The other action was around documentation and monitoring of the risks associated with the Water team’s work, and while the team’s risk register has been developed the departmental one has not yet been updated.

4.8 Of the 14 deferred actions, three were high risk (one from the Thematic Review of Special Leave and two from the Follow Up Review of Operational Assessment and Promotions). There are a further three high priority actions, from two reviews, that remain outstanding and have not been deferred this quarter:

- 1) Thematic Review of Operational Equipment (report issued September 2021). The action is due for implementation in September 2022 and has never been deferred. However, no update was provided either this quarter or last quarter and there is a risk that the action is not being addressed and will not be delivered by the original deadline.

- 2) Thematic Review of Statutory Water Supply and Fire Hydrants (report issued February 2022). There were two high risk actions in this report that are both current and have never been deferred. One around review of the framework for fire hydrant repairs in is due for implementation in October 2022 and has been reported as on target for completion by this date. The second is due in December 2022 and is around the governance and working arrangements between the LFB and the four water companies that supply water for firefighting within the London area. It was reported that work continues on the redrafting/ revising of the national guidance document by the National Fire Chiefs Council, and once this has completed work can start of the new national Memorandum of Understanding. It is possible that this action will need to be deferred in the future.

5. Planned Quarter Two 2022/23 Work

- 5.1 Work will continue to bring the reviews outlined in section four to closure.
- 5.2 Scoping is also underway for a further three 2022/23 reviews:
- Key Financial Systems – IR35 (Risk and Assurance)
 - Fire Safety Visits (Risk and Assurance)
 - FRS Recruitment and Retention (Risk and Assurance)

6. Counter Fraud Activity

- 6.1 National Fraud Initiative (NFI) 2020/21 and additional June 2021 pensioner mortality check – These two exercises total 950 matches. Internal Audit have completed reviews of all matches, of which 932 have been cleared. As at the end of 2021/22, eighteen cases were with local managers for action: 17 cases of employees also being employed by other public sector organisations and one employee who is a director of a company paid once for its services (£960). Audit have continued to liaise with LFB and are awaiting further updates.
- 6.2 Initial preparatory work for the NFI 2022/23 has commenced. Data is to be provided to the NFI as of September 2022.
- 6.3 A recovery decision remains pending from Finance for the previously reported pension overpayment of £36,600 identified by the NFI. The overpayment was caused by a 24-year backdated Department for Work and Pensions injury benefit payment in 2019, and the pensioner's repayment proposal of £100 per month will take 30 years to repay the amount due.

- 6.4 A decision remains pending from Finance on whether to undertake a civil recovery of the £67,000 payments made to the contractor who was working full time for the LFB and additionally working for two other organisations.
- 6.5 Although not a fraud against the LFB, in June a phone vishing call to an employee by a bank impersonator caused them to change their bank details on the on-line self-service system, resulting in their pay for the month being diverted to another bank account. The employee has corrected their bank details and reported the matter to their bank. Advice was provided to Finance on guidance to staff, including signposting to the Metropolitan Police Service websites 'The Little Guide to...preventing fraud and cyber-crime'.

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 2021/22 and 2022/23 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 2021/22 and 2022/23 annual plans
- Annex B – Assurance criteria

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
2	22/12/21	09/02/22	Management of Home Office Grants	Adequate
3	22/12/21	09/02/22	Thematic Review of Fuel Cards and Strategic Fuel Tanks	Limited
4	22/02/22	11/05/22	Thematic Review of Statutory Water Supply and Fire Hydrants	Limited
5	09/05/22	03/08/22	Audit Trail for Procurements	Limited
6	27/05/22	03/08/22	Training Assurance	Adequate
7	27/06/22	03/08/22	Control Improvement Plan Outcomes	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
2	04/03/22	11/05/22	Respiratory Protective Equipment – Control of Costs	N/A
3	10/03/22	11/05/22	Respiratory Protective Equipment – Procurement	N/A
4	28/03/22	11/05/22	Data Management and GDPR Compliance	N/A
5	21/06/22	03/08/22	Governance Arrangements (Advisory)	N/A

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
4	12/10/21	09/02/22	Key Financial Systems – Cash and Bank	Substantial
5	18/10/21	09/02/22	Key Financial Systems – Accounts Receivable	Adequate
6	05/11/21	09/02/22	Control and Mobilising Improvement Plan	Substantial
7	07/12/21	09/02/22	Digital Transformation	Substantial
8	20/12/21	09/02/22	Key Financial Systems – Covid 19 Response	Adequate
9	22/12/21	09/02/22	Digital Transformation – Corporate Issues	N/A
10	05/01/22	11/05/22	Road Safety Act 2016 – Section 19	Adequate
11	30/03/22	11/05/22	Driving on Brigade Business	Adequate
12	21/04/22	03/08/22	Sponsorship	Substantial
13	09/05/22	03/08/22	Performance Framework – Roll Out and Embedding of 360 Appraisals	Adequate
14	24/05/22	03/08/22	Contract Management	Adequate
15	07/06/22	03/08/22	Delegate Throughput for Babcock Training	Adequate
16	15/06/22	03/08/22	Key Financial Systems – Budgetary Control	Adequate
17	12/07/22	03/08/22	Outreach Programmes – Safety Mobilisation Centre	Substantial

Progress Against the 2022/23 Annual Plan**To date Internal Audit have issued the following follow up reports:**

	Date of Issue	CB Reported	Review Title	Assurance Rating
1	23/06/22	10/08/22	Fire Safe and Well Pilot	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.