



ESSEX FIRE AUTHORITY

Follow up

DRAFT

Internal Audit Follow up report: 9.16/17

5 May 2017

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Draft report issued	5 May 2017		
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RSM Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.

1 EXECUTIVE SUMMARY

1.1 Introduction

As part of the approved internal audit periodic plan for 2016/17 we have undertaken a review to follow up progress made by you to implement the previously agreed management actions. The audits considered as part of the follow up review were:

- Workforce Planning 2.15/16
- Property Maintenance 8. 15/16
- Data Retention 9. 15/16
- Follow up 10. 15/16

The 20 management actions considered in this review comprised of one high, 16 medium and three low priority actions. We have commented on the implementation of management actions stated during 2015/16. Our opinions were based on sample testing and the provision of evidence from the respective recommendation owners. Where responses are not received from action owners, the respective action will be reported as not implemented.

1.2 Conclusion

Taking account of the issues identified in the remainder of the report and in line with our definitions set out in Appendix A, in our opinion Essex Fire Authority has demonstrated **poor progress** in implementing agreed management actions.

In the year since the workforce planning audit, the Human Resources Department (HR) have seen an 82 percent turnover in staff including the departure of the entire management team (the first three tiers) down to and including two of the four business partners.

One main focus and reason for the poor progress conclusion in this report has been the conflicting priority with the recommendations agreed within the Lucas report. The report, 'Building Strong and Sustainable Foundations', published in March 2017, shares more detail about the Lucas report and the 35 recommendations made with the intent of improving the culture of ECFRS. Essex Fire Authority accepted all of these recommendations in October 2015 to achieve fundamental transformation of the Service.

The first of a number of key recommendations was the appointment of an Expert Advisory Panel (EAP) to assist the Fire Authority, senior officers and staff representatives by providing strategic advice on the leadership and change required. The recommendations from the Lucas report, the resulting People Structure project, and the advice provided by the EAP has meant that some of the management actions made by RSM have been reshaped or activity redirected to meet the urgent need to influence the culture of the organisation.

Another key priority and focus for the Authority since our last follow up in April 2016 has been the commencement of Project 2020 which had been approved in July 2016. A new HR team is now in place and a new Assistant Director of HR has been in post since 1 February 2017. The Authority is in an improved position to refocus on these actions with the new financial year 2017/18.

We have made new management actions where appropriate; these are detailed in Section 2 of this report.

1.3 Action Tracking

Action tracking enhances an organisation's risk management and governance processes. It provides management with a method to record the implementation status of actions made by assurance providers, whilst allowing the Audit, Governance and Review Committee to monitor actions taken by management.

Action tracking is undertaken by Essex Fire Authority's management. We have identified nine instances across all reviews followed up where the implementation status of action reported by management to the Audit, Governance and Review Committee differs from our own findings. In light of these findings, our opinion is that the Audit, Governance and Review Committee cannot place reliance on the action tracking reports provided by management. We have included a number of further actions to be undertaken by management to address the issues found. Management should take the following steps to enhance the action tracking process:

- All outstanding actions should be included in the action tracking report to the Audit, Governance and Review Committee.
- Actions in the management action report should not be reported as 'on track' if the date of implementation has passed.

Further details of progress made are provided in Section 2 of this report. It is important to note that until a management action is fully implemented, the organisation is still exposed to risk. The following graph highlights the progress made on the actions that have been followed up.

1.4 Progress on Actions

Implementation status by review	Number of actions agreed	Status of management actions				
		Implemented (1)	Implementation ongoing (2)	Not implemented (3)	Superseded (4)	Completed or no longer necessary (1)+(4)
Workforce Planning 2.15/16	6	0	3	3	0	0
Property Maintenance 8.15/16	1	0	0	1	0	0
Data Retention 9.15/16	4	1	3	0	0	1
Follow up 10.15/16	9	3	1	3	2	5
Total	20	4	7	7	2	6

Implementation status by management action priority	Number of actions agreed	Status of management actions				
		Implemented (1)	Implementation ongoing (2)	Not implemented (3)	Superseded (4)	Completed or no longer necessary (1)+(4)
Low	3	0	0	3	0	0
Medium	16	4	6	4	2	6
High	1	0	1	0	0	0

2 FINDINGS AND MANAGEMENT ACTIONS

This report has been prepared by exception. Therefore, we have included only those actions graded as 2 and 3. Each action followed up has been categorised in line with the following:

Status	Detail
1	The entire action has been fully implemented.
2	The action has been partly though not yet fully implemented.
3	The action has not been implemented.
4	The action has been superseded and is no longer applicable.

Assignment title Workforce Planning (2.15/16)										
Ref	Management action	Original date	Original priority	Status reported to Audit Committee	Audit findings	Current status	Updated management actions	Priority issued	Revised date	Owner responsible

Risk: If we do not have motivated and engaged people with the right skills and competencies there is a risk that we will be unable to innovate and deliver safe and effective services to our communities.

1.1	The Deputy Director of HR will document a formal implementation plan for workforce planning, detailing the following: <ul style="list-style-type: none"> Initiatives to be rolled out across the Service; Responsible managers; Start and end dates; Key deliverables; and Reporting 	July 2016	Medium	2	<p>The new Assistant Director of HR commenced role on 1 February 2017 and provided the following update on 30 March 2017:</p> <p>“Since the last audit in February 2016, the People Structures project has been launched. For the period of time that is being reviewed, this project has focussed workforce planning activity.</p> <p>The People Structure project is part of a response to the recommendations from the Irene Lucas review. The People Structures project includes</p>	2	We will ensure the People Structure project plan includes responsible managers and reporting arrangements for key deliverables.	Low	TBC	TBC
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arrangements.					<p>several strands of workforce planning and replaced the workforce planning which was taking place previously.”</p> <p>We found that the implementation plan originally agreed has been superseded by the People Structure following the Lucas Review. The implementation plan originally agreed had therefore been reflected in the project plan. Whilst we note that the initial phase of the project had been completed the Authority should ensure that plan details responsible managers and reporting arrangements.</p> <p>We have therefore revised the management action.</p>					
1.2	<p>The Deputy Director of Finance will liaise with the Deputy Director of HR, and identify the reporting arrangements for temporary staffing and overtime.</p> <p>Any adverse trends will be reported to the Workforce Planning Group and Strategic Management Board.</p>	September 2016	Medium	2	<p>The Assistant Director of HR advised that for temporary staffing a proposal to put controls in place to manage temporary staffing was discussed at the Service Leadership Team meeting on 3 April 2017.</p> <p>We were advised that the new process for managing and reporting temporary staffing was agreed and was being actioned at the time of audit.</p> <p>We were also advised that overtime is monitored by each budget holder.</p> <p>Whilst we accept that the Authority plan to carry out</p>	2	<p>We will ensure there is a process for any adverse trends in temporary staffing and overtime to be reported to the Workforce Planning Group and Strategic Management Board. This requirement should be formally documented within the Agency Workers Policy and any relevant budget holder procedures.</p>	Low	TBC	TBC

subsequent reviews of temporary staffing with the objective to continually drive down numbers/costs in this area, the proposal stated that the reviews 'can' be carried out as a part of the regular review meetings that take place with the HR Business Partners and their business/service partners during operational meetings.

The Authority must ensure there is a process for any adverse trends in temporary staffing and overtime to be reported to the Workforce Planning Group and Strategic Management Board. This requirement should be formally documented within the Agency Workers Policy and any relevant budget holder procedures.

When adverse trends are not adequately reported there is a risk that management will not be aware of any overspend in both agency and overtime. Without knowledge of any adverse trends, strategically decisions could be ineffective.

We have therefore revised the management action.

1.3	The HR Subject Matter Advisor will liaise with the Head of HR and ensure the following actions are completed for the high level retirement	July 2016	Medium	2	The Assistant Director of HR advised that a comprehensive piece of work was undertaken in July 2016 which collated, reviewed and analysed data around retirement. We reviewed a snapshot of the	2	We will ensure the following actions are completed for the high level retirement analysis: <ul style="list-style-type: none"> The frequency of updates will be 	Medium	TBC	TBC
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	<p>analysis:</p> <ul style="list-style-type: none"> • The Service operational lead for predictions process will be identified; • The prediction process will be completed for retained firefighters; • The frequency of updates will be communicated; • The reporting lines for the statistics will be identified; and <p>The impact on succession planning will be considered.</p>				<p>review which showed the prediction process had been completed and results drawn up in graph form for whole-time and retained employee establishment as part of retirement planning.</p> <p>This action is still in progress and the Authority has identified their next step which we were advised is to recreate a structure that serves the purpose of a workforce-planning group. This will be an internal HR and Finance mechanism consisting of the Authority's HR Business Partners, Finance Manager and Assistant Director of HR who will proactively review workforce data on a monthly basis so that the Authority are clear in making decisions for the future based on their review of retirement data and predictions.</p> <p>We have therefore revised the management action.</p>		<p>communicated;</p> <ul style="list-style-type: none"> • The reporting lines for the statistics will be identified; and • The impact on succession planning will be considered. 			
1.4	<p>A skills gap analysis methodology will be drafted by the Operational Training Manager and Learning and Development Manager; and formally approved through the Workforce Planning Group. This will include the following:</p> <ul style="list-style-type: none"> • Who will be responsible for 	October 2016	Medium	2	<p>The Assistant Director of HR advised this management action needs to be carried forward as part of a more in depth learning and development action plan.</p> <p>Management action restated.</p>	3	<p>A skills gap analysis methodology will be drafted by the Operational Training Manager and Learning and Development Manager; and formally approved through the Workforce Planning Group. This will</p>	Medium	TBC	TBC

	implementing the skills gap analysis;						include the following:			
	<ul style="list-style-type: none">• What are the key objectives of the analysis;• Does the service have current job specifications for all roles;• What template/ steps will be used in the analysis process;• How frequent will the analysis be implemented;• How will staff be approached/ involved in the process;• How will analysis data be collated;• How will training and recruitment be impacted/ prioritised following skills gap analysis; and• How will results be reported?						<ul style="list-style-type: none">• Who will be responsible for implementing the skills gap analysis;• What are the key objectives of the analysis;• Does the service have current job specifications for all roles;• What template/ steps will be used in the analysis process;• How frequent will the analysis be implemented;• How will staff be approached/ involved in the process;• How will analysis data be collated;• How will training and recruitment be impacted/ prioritised following skills gap analysis; and• How will results be reported?			
1.5	Following a review of the Risk Management process, the Deputy	March 2016	Low	3	The Assistant Director of HR advised that this management action needs to be carried	3	Following a review of the Risk Management	Medium	TBC	TBC

	Director of HR will update the Terms of Reference of the Workforce Planning Group. A requirement to review and monitor relevant workforce risks will be included.				forward and the first meeting of this group will take place in April 2017. Management action restated.		process, the Deputy Director of HR will update the Terms of Reference of the Workforce Planning Group. A requirement to review and monitor relevant workforce risks will be included.			
1.7	Suitable key performance indicators will be created and included in the performance reports, for reporting purposes to the Strategic Delivery Board and the Strategic Management Board.	October 2016	Low	3	<p>The Assistant Director of HR advised that the Strategic Delivery Board and the Strategic Management Board are now the Service Leadership Team (SLT).</p> <p>On review of evidence submitted by the Assistant Director of HR we found that some HR statistics had been reported to SLT in March 2017 for the last 12 month period. This included the following data:</p> <ul style="list-style-type: none"> • Number of joiners, leavers and those employees on maternity / paternity leave. • Sickness absence trend and percentage of staff who have taken sick leave; • Update on current status of formal HR cases. <p>However, the Authority are yet to establish suitable KPIs for the workforce. We were advised the Authority at the time of audit were in the process of developing KPIs in line with the</p>	3	Suitable key performance indicators will be created and included in the performance reports, for reporting purposes to the Service Leadership Team and the Strategic Management Board.	Low	TBC	TBC

Authority's 2017/18 business plan.

Due to the change in governance group we have revised the management action.

Assignment title Property Maintenance (8.15/16)

Ref	Management action	Original date	Original priority	Status reported to Audit Committee	Audit findings	Current status	Updated management actions	Priority issued	Revised date	Owner responsible
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Area: Property Maintenance

1.1	Management will ensure that the Concerto Project Closure Report is signed off by SMB.	June 2016	Low	1	We were provided evidence from the ICT Programme Manager including the Concerto project closure report. However, we found that the report had not been signed off.	3	Management will ensure that the Concerto Project Closure Report is signed off by SMB.	Low	TBC	TBC
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Management action restated.

Assignment title Data Retention (9.15/16)

Ref	Management action	Original date	Original priority	Status reported to Audit Committee	Audit findings	Current status	Updated management actions	Priority issued	Revised date	Owner responsible
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Risk: Data Retention

1.1	The Record Retention & Disposal Policy will be updated to include:	Sept 2016	Medium	1	We reviewed the updated Record Retention & Disposal Policy dated September 2016 and found that it now included	2	We will publish an article on the staff intranet to emphasise the	Low	TBC	TBC
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- Those responsible for deleting electronic records on key operating systems such as Dream and SAP. and
- The implication of breaching internal timescales and responsibilities set.

In addition the new policy will be disseminated to all staff and an article published on the staff intranet to emphasise its existence and importance.

the following:

- Those responsible for deleting electronic records on key operating systems such as Dream and SAP; and
- The implication of breaching internal timescales and responsibilities set.

Whilst we confirmed through observation that the updated policy was available to staff via the intranet the Authority have not published an article on the staff intranet to emphasise the policy existence and importance of data retention.

We have therefore revised the management action.

existence of the Record Retention & Disposal Policy and importance of data retention.

1.4, 1.5, 1.6 (a/b)	Essex Fire Authority will conduct an organisation wide review of data retention. This will include:	September 2016	High	2	Through discussion with Payroll and Finance we were advised that a process for reviewing data is in place and is carried out at year end. However, we found only hardcopy data had been disposed of with the Authority's third party contractor – EDM. We found in both departments (payroll and Finance) that historic electronic records, older than the required six years retention period have been retained and there has not been a review of any electronic records held. We also found in Payroll that whilst the folder of historic bank	2	Essex Fire Authority will conduct an organisation wide review of data retention. This will include:	High	TBC	TBC
	<ul style="list-style-type: none"> • Ensuring there are processes in place to identify when records are due for disposal; • Disposing of electronic and hardcopy data in line with the data retention periods in the updated policy; <p>Making decisions corporately or within</p>						<ul style="list-style-type: none"> • Ensuring there are processes in place to identify when records are due for disposal; • Disposing of electronic and hardcopy data in line with the data retention periods in the updated policy; <p>Making decisions</p>			

departments to hold specific data electronically or in hardcopy so that duplicate records do not exist.

details previously found had been scanned electronically onto the payroll drive but not reviewed for disposal.

An update from the Head of Procurement also found with regards to contracts the department are currently in the process of reviewing the data they hold in hardcopy and electronically in order to establish what data can be disposed of.

Through discussion with the HR Policy and Strategy Manager we were advised that an annual review process had been developed. Whilst, HR has identified those hardcopy items for disposal in storage with EDM, no other actions have been taken.

We were advised by the Assistant Director of Finance that an organisation wide review of data retention had not been completed and other priorities have taken precedent since the last audit. However, with the introduction of the new General Data Protection Regulation (GDPR) coming into effect in early 2018 the Authority are meeting with an advisor in April 2017 from the local council with regards to GDPR and are looking to review their data.

With the introduction of the new GDPR, greater sanctions could

corporately or within departments to hold specific data electronically or in hardcopy so that duplicate records do not exist.

be enforced on the Authority if they do not abide by the data protection / data retention requirements. This could result in a penalty fine from the Information Commissioner's Office and an increased risk of financial loss.

Management action restated.

1.8	The Authority will ensure when data is disposed of a record will be kept by departments in line with the Record Retention & Disposal Policy.	31 March 2017	Medium	2	<p>Through discussion with Finance and Payroll we found that hardcopy documentation had been disposed of through the Authority's third party contractor EDM.</p> <p>We found in both departments that a log of the documents sent for disposal and the disposal certificates had been retained.</p> <p>We discussed with Finance and Payroll if there was a disposal log created for electronic information held. Whilst neither department had yet disposed of electronic information since the last audit the responsible officers had not thought of keeping a disposal log for electronic data.</p> <p>In addition, as the Authority have not fully implemented the review of data held at the Authority and disposed of electronic and hardcopy data in line with the data retention periods (action 1.4-1.6b) across all departments this action will be restated to ensure the required disposal logs are</p>	2	The Authority will ensure when data is disposed of a record will be kept by departments in line with the Record Retention & Disposal Policy.	Medium	TBC	TBC
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completed when a review is completed.

Management action restated.

Assignment title Follow Up (10.15/16)										
Ref	Management action	Original date	Original priority	Status reported to Audit Committee	Audit findings	Current status	Updated management actions	Priority issued	Revised date	Owner responsible
4	Communications (3.14/15) The Head of Communication should devise three separate strategies and implementation plans, demonstrating outcomes and performance measures for the following: <ul style="list-style-type: none"> • Corporate Public Relations; • Employee Engagement; and • Community Safety. These documents should be approved at the Strategic Management Board, and then disseminated to staff via the Service intranet.	April 2015	Medium	1	The Strategic Management Board has evolved to Strategic Leadership Team (SLT). Through discussion with the Head of Marketing and Communications a communications strategic plan has been drafted and is scheduled to be presented at the Service Leadership Team formal meeting on 16 May 2017. This strategic plan supports the Organisation Strategy and the Service Integrated Risk Management Plan. The Authority also has a Programme 2020 communication and engagement plan to support the strategic change plan and was approved at the Programme 2020 Board by SLT members. We have therefore revised the management action.	2	The communications strategic plan will be presented at the Service Leadership Team for approval. Once approved this plan will be disseminated to staff via the staff intranet.	Low	TBC	TBC

11	Follow Up (8.14/15) – Business Continuity (2.13/14)	April 2014	Medium	1	<p>During the time of audit a review of business continuity was carried out by RSM. Two high management actions have been raised with regards to this action in our business continuity review 2016/17 therefore this action has been superseded.</p> <p>Management action superseded.</p>	4	N/A	N/A	N/A	N/A
	All Business Continuity Plans should be submitted to the Risk and Business Continuity Team in a timely manner to enable a regular review.									
14	Follow up (8.14/15) – Property Maintenance (7.12/13)	31 Dec 2014	Medium	1	<p>We were not provided with an update or any evidence at the time of review. We raised this with the Assistant Director of Finance and agreed the action is to be carried forward into 2017/18.</p> <p>Management action restated.</p>	3	<p>The Services should review the process to record and monitor if repairs are completed within the required timescales.</p> <p>This could then be utilised to determine whether job sheets have been provided and use this as a basis to approve payments for repairs conducted by contractors.</p>	Medium	TBC	TBC
	The Services should review the process to record and monitor if repairs are completed within the required timescales. This could then be utilised to determine whether job sheets have been provided and use this as a basis to approve payments for repairs conducted by contractors.									
16	Follow up (Employee Taxes 2.12/13)	30 September 2014	Medium	4	<p>Through discussion with the Assistant Director of Finance we were advised that HMRC stated the Authority was not entitled to recover the Class 1A NIC and this dispute has now been resolved and cost written off.</p>	4	N/A	N/A	N/A	N/A
	In addition to the work already undertaken, Essex Fire Authority should continue to recover the excess									

Class 1A NIC from HMRC. As there is likely to be tax and NIC due to HMRC on the payments discussed in 3.7 any overpayment can be set off against these sums.

Updated Management Actions:

The action will be closed by management once the formal response to the recover the excess Class 1A NIC is received from HMRC.

This management action is therefore superseded.

18	Business Planning (10.14/15)	31 March 2016	Medium	1	As Project 2020 was agreed in June 2016 the departmental strategies were not developed until after this agreement had been received.	3	The Service should ensure that the action plans within the Department Strategies are formally monitored.	Medium	June 2017.	Assistant Director of Finance.
	The Service should ensure that the action plans within the Department Strategies are formally monitored.				Therefore the strategies will start to be monitored following the commencement of the new financial year 2017.					
	Updated Management Actions:				We have therefore revised the management action.					
	The Service should ensure that the new peer review system is implemented by April 2016 so that action									

plans within the Department Strategies can be formally monitored.

19	Business Planning (10.14/15)	31 March 2016	Medium	1	Through discussion with the Assistant Director of Finance we agreed the action is to be carried forward into 2017/18. Management action restated.	3	The Service should ensure that there is an annual self-assessment of the business planning process to identify areas where the process was effective and areas that could be improved upon, taking the process forward.	Medium	TBC	TBC
	The Service should ensure that there is an annual self-assessment of the business planning process to identify areas where the process was effective and areas that could be improved upon, taking the process forward.									

APPENDIX A: DEFINITIONS FOR PROGRESS MADE

The following opinions are given on the progress made in implementing actions. This opinion relates solely to the implementation of those actions followed up and not does not reflect an opinion on the entire control environment

Progress in implementing actions	Overall number of actions fully implemented	Consideration of high actions	Consideration of medium actions	Consideration of low actions
Good	75%	None outstanding	None outstanding	All low actions outstanding are in the process of being implemented
Reasonable	51 – 75%	None outstanding	75% of medium actions made are in the process of being implemented	75% of low actions made are in the process of being implemented
Little	30 – 50	All high actions outstanding are in the process of being implemented	50% of medium actions made are in the process of being implemented	50% of low actions made are in the process of being implemented
Poor	< 30%	Unsatisfactory progress has been made to implement high actions	Unsatisfactory progress has been made to implement medium actions	Unsatisfactory progress has been made to implement low actions

APPENDIX B: SCOPE

Scope of the review

The internal audit assignment has been scoped to provide assurance on how Essex Fire Authority manages the following objective: To establish progress made against actions made during the 2015/16 financial year.

When planning the audit, the following areas for consideration and limitations were agreed:

Areas for consideration

The following areas will be considered as part of the review:

The review will assess the implementation of management actions for the following audit reports:

- *Workforce Planning 2.15/16*
- *Property Maintenance 8. 15/16*
- *Data Retention 9. 15/16*
- *Follow up 10. 15/16*

We will seek to comment on the implementation of all recommendations stated during 2015/16. Our opinions will be based on sample testing and the provision of evidence from the respective recommendation owners.

Limitations to the scope of the audit assignment

- Our testing was limited to reviewing the controls in place within the Authority.
- Where responses were not received from action owners, the respective actions have been reported as not implemented.
- The review has been conducted on a sample basis and does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist.
- Please note that the full scope of the audit can only be completed within the audit budget if all the requested information is made available at the start of the audit, and the necessary key staff are available to assist the audit process during the audit. If the requested information and staff are not available we may have to reduce the scope of our work and/or increase the audit budget. If this is necessary we will agree this with the client sponsor during the audit.

APPENDIX C: ACTIONS COMPLETED

From the testing conducted during this review we have found the following actions to have been fully implemented and are now closed:

Assignment title	Management action
Data Retention (9.15/16)	Essex Fire Authority will implement training to all relevant staff on data retention and data protection.
Communications (3.14/15)	<p>The Communications governance structure needs to be established for each of the three work streams:</p> <ul style="list-style-type: none">• Corporate Public Relations;• Employee Engagement; and• Community Safety. <p>This structured needs to demonstrate the relationship between each individual and group.</p>
Communications (3.14/15)	<p>The Fire Service should ensure there is an appropriate process for managing the Communications Plans for each project implemented. This should include:</p> <ul style="list-style-type: none">• An approval process, during project initiation, from the Head of Corporate Communications for each Project; and• Monitoring of the Communications Plan of the project.
Communications (3.14/15)	<p>The Fire Service need to ensure that it has appropriate policies, procedures and/or protocols in place governing the key channels of external communications, such as the media, press releases, 'images as incidents' and acceptable uses for all social media platforms.</p> <p>These should be approved, dated and assigned an annual review date to ensure they remain fit for purpose.</p> <p>Following this, the documents should be made available to all staff via the Service intranet.</p>

FOR FURTHER INFORMATION CONTACT

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