

# Essex Fire Authority

## Internal Audit Progress Report

Audit, Governance and Review Committee

7 October 2015

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

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We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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# 1 Introduction

The Internal Audit Plan for 2015/16 was approved by the Audit, Governance & Review Committee in April 2015. This report provides a summary update on progress against that plan and summarises the work completed and results of the 2014/15 & 2015/16 internal audit plans.

## 2 Reports considered at this Audit, Governance & Review Committ

The following table confirms the one remaining 2014/15 audit report has now been finalised, this completes our plan for 2014/15. All other reports from 2014/15 have been finalised and reported to previous Committee meetings.

### 2014/15

Assignment Reports considered today are shown in bold	Status	Opinion issued	Actions agreed		
			H	M	L
<b>Follow up (8.14/15)</b>	<b>Final</b>	<b>Reasonable Progress</b>	<b>0</b>	<b>6</b>	<b>1</b>

### 3 Looking ahead

The internal audit plan for 2015/16 was approved by the Audit, Governance & Review Committee in April 2015. The table below provides a summary update on progress against that plan and dates when audits are planned subject to the availability of key staff within the service.

#### 2015/16

Assignment area	Start Dates	Notes
ICT (Healthcheck, DPA, Security etc.)	14 September 2015	Fieldwork complete. In Quality Assurance
Workforce Planning / Utilisation	16 September 2015	Fieldwork complete. In Quality Assurance
Data Retention	October 2015	Scope agreed. Originally planned for August 15, but delayed by management. We are currently agreeing a new fieldwork date in October 15.
Project / Contract Management	5 October 2015	Scope agreed
Key Financial Controls	17 December 2015	Scope in discussion with management
Property Maintenance	15 February 2016	Scope in discussion with management
Risk Management	22 February 2015	Scope in discussion with management
Governance	01 March 2016	Scope agreed
Follow up	21 March 2016	
PAYE / VAT Health check	March 2015	

## 4 Other matters

### 4.1 Changes to audit plan

There have been no changes to audits areas within the 2015/16 audit plan, however there have been a number of amendments to the timing of audits following requests by management for changes to fieldwork dates.

The Committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. In particular the Committee should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion.

### 4.2 Information and briefings

We have issued the following update electronically since the last Joint Audit Committee:

- General Emergency Services News Briefing – June 2015
- Emergency Services News Briefing – August 2015
  - Fire Works: A Collaborative Way Forward for the Fire and Rescue Service
  - Beyond fighting fires: The role of the fire and rescue service in improving the public's health

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