

# Essex Fire Authority

## Internal Audit Progress Report

Audit, Governance & Review Committee meeting: January 2015

# Introduction

The internal audit plan for 2014/15 was approved by the Audit, Governance and Review Committee on the 23 April 2014. This report provides an update on progress against that plan.

We have issued three final reports since the last Committee meeting.

We have also delivered the risk workshops, which will be used to inform our risk management opinion at the year end.

## Summary of Progress against the 2014/15 Internal Audit Plan

<b>Assignment</b> Reports considered today are shown in bold	<b>Original Timing</b>	<b>Status</b>	<b>Opinion</b>	<b>Actions Agreed (by priority)</b>		
				<b>High</b>	<b>Medium</b>	<b>Low</b>
Human Resources – Transactional Process (1.14/15)	Q1	Final Report	Amber / Red	2	1	3
<b>Fleet Management (2.14/15)</b>	<b>Q2</b>	<b>Final Report</b>	<b>Green</b>	<b>0</b>	<b>0</b>	<b>0</b>
Communications (3.14/15)	Q2	Draft Report issued 10 Dec 2014				
Risk Management Workshop	Q3/4	October 2014	<b>Completed</b>			
<b>Fuel Cards (4.14/15)</b>	<b>Q2</b>	<b>Final Report</b>	<b>Amber / Green</b>	<b>1</b>	<b>0</b>	<b>1</b>
<b>Performance Management (5.14/15)</b>	<b>Q2</b>	<b>Final Report</b>	<b>Amber / Green</b>	<b>0</b>	<b>2</b>	<b>2</b>
Risk Maturity	Q3	Revised timing March 2015				
Budgetary Control & Financial Planning	Q2	Fieldwork In progress				
Business Planning	Q4	Fieldwork In progress				
Key Financial Controls	Q4	Fieldwork In progress				
Follow up	Q4	February 2015				

## Other Matters

### Key Findings:

The Audit, Governance and Review 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. We have not identified any issues as a result of our work to date that will impact our annual report.

No common weaknesses have been identified within our reports so far for 2014/15.

## Planning and Liaison:

Internal Audit were requested by management to amend the original proposed timing of a number of audits due to the industrial action which resulted in delays in the completion of several audits against the originally agreed timescales.

## Information and Briefings:

We have issued two update electronically since the last Audit, Governance & Review Committee these included areas on:

### Emergency Services News Briefing October 2014

- Fire Incidents Response Times: England, 2013-14

### Emergency Services News Briefing December 2014

- Emergency Services Collaboration – The Current Picture
- Future Control Room Services Scheme: Summary National Picture of Fire and Rescue
- Ex-Fire Regional Control Centres: Marketing and Disposal Summary Update

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