

INTERNAL AUDIT PROGRESS REPORT 2026/27**REPORT OF THE CHIEF FIRE OFFICER****For Information****1. PURPOSE OF REPORT**

- 1.1 To apprise Members of the progress of the approved Internal Audit Programmes.

2. RECOMMENDATIONS

- 2.1 That Members note the progress made against the 2025/26 and 2026/27 Internal Audit Plans.
- 2.2 That Members consider whether it is necessary to report to the Fire Authority on any concerns raised.

3. BACKGROUND

- 3.1 Under the Accounts and Audit Regulations (2015), the Fire Authority is responsible for ensuring an adequate and effective internal audit function is in place.
- 3.2 At the Audit and Governance meeting 20th February 2026, Members adopted the Internal Audit Plans for 2026/27. The audits are carried out by Hartlepool Borough Council as part of the Service Level Agreement, with regular reports provided to Members throughout the year.

4. 2025/26 AUDIT SUMMARY

- 4.1 Members have previously received details of the outcome of all reports within the 2025/26 programme, of which two actions relating to the Secondary Employment / Working Time Regulations audit remain in progress.

5. 2026/27 AUDIT PROGRESS SUMMARY

- 5.1 Progress against the identified internal audit inspections to date is detailed in the following sections:
- 13 Audits identified within the approved Audit Programme for 2026/27. From the approved programme, one audit has been completed.

5.2 The following table provides a summary of progress and outcomes against each of the audits in the 2026/27 programme:

Audit	Status	Outcome	Improvement Actions
26/27 01: CFA Budgetary Control			
26/27 02: CFA Cash Bank Recs			
26/27 03: Creditors			
26/27 04: CFA Debtors			
26/27 05: CFA Loans and Investments			
26/27 06: CFA Main Accounting			
26/27 07: National Fraud Initiative			
26/27 08: CFA Officers Expenses			
26/27 9: CFA Payroll	Planning		
26/27 10: CFA On Call Firefighter Claims	Complete	Satisfactory Assurance	Final report received with no action plan.
26/27 11: CFA Secondary Employment / Working Time Regulations	Not Started		
26/27 12: CFA TRIMS	Planning		
26/27 13: CFA VAT			
26/27 14: CFA Governance Review	Deferred	Deferred	Deferred

ACTION REQUIRED

- Members to note the progress against the Internal Audit Programme for 2025/26 and 2026/27, and the associated outcomes of the audits.

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