

INTERNAL AUDIT PROGRESS REPORT

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 2023/24, 2024/25 and 2025/26 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 meetings on 24th February 2023, 23rd February 2024 and 21st February 2025, Members adopted the Internal Audit Plans for 2023/24, 2024/25 and 2025/26, respectively. 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. 2023/24 AUDIT SUMMARY

- 4.1 Members have previously received details of the outcome of all reports within the 2023/24 programme. Two improvement actions remain outstanding from the 2023/24 audit programme relating to Value Added Tax, with an extended due date for completion of September 2025.

5. 2024/25 AUDIT PROGRESS SUMMARY

- 5.1 Members have previously received details of the outcome of all reports within the 2024/25 programme. Five improvement actions remain outstanding from the 2024/25 audit programme relating to our Stores audit, with a deadline set of December 2025 to complete these actions.

6. 2025/26 AUDIT PROGRESS SUMMARY

6.1 Progress against the identified internal audit inspections to date is detailed in the following sections:

- 15 Audits identified within the approved Audit Programme for 2025/26. From the approved programme, 4 audits have been completed during Quarter Two April to September 2025. Two further audits are currently in progress.
- An additional audit will be undertaken on CFA NFI, but as a report is not provided on this, we have not included this in the totals above for the Audit Programme.

6.2 The following table provides a summary of progress and outcomes against each of the audits in the 2025/26 programme:

Audit	Status	Outcome	Improvement Actions
25/26 01: Advice and Support			
25/26 02: CFA Budgetary Control			
25/26 03: CFA Cash Bank Recs	Complete	Satisfactory Assurance	Final report received with no actions identified.
25/26 04: CFA Creditors			
25/26 05: CFA Debtors			
25/26 06: CFA Loans and Investments	Complete	Satisfactory Assurance	Final report received with no actions identified.
25/26 07: CFA Main Accounting System			
25/26 08: CFA National Fraud Initiative			
25/26 09: CFA Officers Expenses	In Progress		
25/26 10: CFA Payroll	Complete	Satisfactory Assurance	Final report received with no actions identified.
25/26 11: CFA Pensions			
25/26 12: On Call Firefighter Claims	Complete	Satisfactory Assurance	Final report received with no actions identified.
25/26 13: CFA Secondary Employment/ Work Time Regulations			
25/26 14: CFA Stores			
25/26 15: CFA VAT	In Progress		

6.3 The following section provides a summary of the key findings from the audits and progress against the identified improvement actions:

Audit Item	Issue	Actions	Due Date	Status	Progress
No Improvement Actions Identified to Q2 2025-26.					

ACTION REQUIRED

- Members to note the progress against the Internal Audit Programme for 2023/24, 2024/25 and 2025/26, and the associated outcomes of the audits.

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