

# 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 24<sup>th</sup> February 2023, 23<sup>rd</sup> February 2024 and 21<sup>st</sup> 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. Within the reports, 4 improvement actions were carried forward for implementation during 2024/25. Two of the improvement actions have now been completed and the two remaining actions are in progress, with an extended due date for completion of July 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. Within the reports, 14 improvement actions were carried forward for implementation during 2024/25. Six of the improvement actions have now been completed and the remaining actions are in progress, with an extended due date for completion of September 2025.

**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, no audits have as yet been completed during Quarter One April to June 2025.
- 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:

<b>Audit</b>	<b>Status</b>	<b>Outcome</b>	<b>Improvement Actions</b>
25/26 01: CFA Budgetary Control			
25/26 02: Creditors			
25/26 03: CFA Loans and Investments			
25/26 04: CFA Main Accounting			
25/26 05: CFA Retained Firefighters			
25/26 06: CFA Health & Safety			
25/26 07: CFA Insurances			
25/26 08: CFA Stores			
25/26 09: CFA Cash Bank Recs			
25/26 10: CFA Debtors			
25/26 11: CFA Officers Expenses			
25/26 12: CFA Payroll			
25/26 13: CFA Fleet Management			
25/26 14: CFA NFI			
25/26 15: CFA Pensions			
25/26 16: CFA VAT			

- 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
None yet identified. No audits completed during Quarter One					

**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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