INTERNAL AUDIT PROGRESS REPORT

REPORT OF THE CHIEF FIRE OFFICER

For Information

1. PURPOSE OF REPORT

1.1 To apprise Members of the progress made on the 2018/19 and 2019/20 Internal Audit Programme.

2. RECOMMENDATIONS

2.1 That Members note the Audit position and completion of the 2018/19 audits.

2.2 That Members note the progress made to date in the 2019/20 Internal Audit Plan.

2.3 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 (2006), the Fire Authority is responsible for ensuring an adequate and effective internal audit.

3.2 At the Audit and Governance meeting on 22 February 2019, Members adopted the Internal Audit Plan for 2019/20. The audits are carried out by Hartlepool Borough Council and covered over 100 days.

4. AUDIT SUMMARY

2018/19 AUDITS	RESP OFFICER	AUDIT STATUS	ACTION	COMMENTS
Insurance	C Cordiner	Satisfactory Assurance	Actions completed	Audit Completed
Creditors	C Cordiner	Satisfactory Assurance	No Actions	Audit Completed
Payroll	C Cordiner	Satisfactory Assurance	No Actions	Audit Completed
Pensions	C Cordiner	Satisfactory Assurance	No actions	Audit Completed
Information/Data Management	D Richards	Satisfactory Assurance	1 action outstanding	Audit completed
Attendance Management	N Moore	Satisfactory Assurance	Actions completed	Audit Completed
Budgetary Control	C Cordiner	Satisfactory Assurance	No Actions	Audit Completed
Cash Bank Reconciliation	C Cordiner	Satisfactory Assurance	No actions	Audit Completed
Debtors	C Cordiner	Satisfactory Assurance	No Actions	Audit Completed
Fleet Management	I Potts	Satisfactory Assurance	No Actions	Audit Completed
Procurement (purchasing cards)	C Cordiner	Satisfactory Assurance	No Actions	Audit Completed
Retained Firefighter Claims	C Cordiner	Satisfactory Assurance	No Actions	Audit Completed
Stores	I Potts	Satisfactory Assurance	Actions completed	Audit Completed
VAT	R Hurst (HBC)	Satisfactory Assurance	No CFA actions	Audit Completed – 1 HBC action

2019/20 AUDITS	RESP OFFICER	AUDIT STATUS	ACTION	COMMENTS
Payroll	C Cordiner	To commence		
Pensions	D Snelling	To commence		
Creditors	C Cordiner	To commence		

AUDIT STATUS

In progress
Completed
Undertaken behind schedule
To commence

5. 2018/19 COMPLETED AUDITS

INFORMATION/DATA MANAGEMENT	
Audit Status: Completed Satisfactory Assurance	**Actions: 4 out of 5 completed**

The overall opinion is that **Satisfactory Assurance** can be provided that the risks identified are well controlled.

Scope
An internal audit review has been undertaken of the Information /Data Management arrangements for implementing the General Data Protection Regulation (GDPR). GDPR is EU legislation that came into force on 25th May 2018, alongside the Data Protection Act 2018 it legislates on data protection for all organisations within the UK. This audit provides assurance on the arrangements in place at the authority for ensuring compliance with the legislation, it is not intended to provide assurance that the authority is compliant or not. Reviews of policies and procedures related to GDPR and DPA 2018 have not been undertaken during this audit.

The audit also evaluated the processes in place for ensuring that the requirements of GDPR were addressed within the authority, ie Procedures ensure legislation and best practice guidance are adhered to where applicable; Progress is managed and reported to various levels of management within the organisation.

Opinion
This opinion is based on the result of work done shown on:

- GDPR Implementation Process
- Data Protection Fee
- Information Security Policy and Data Protection Policy
- Processor Contracts

5 risks were identified – 4 are now completed.

Action Plan

ISS.5 Processer Contracts
Finding
The contract review for compliance with GDPR is ongoing therefore no specific testing has been undertaken during the audit. It may be appropriate to risk assess contracts to focus resources on those with the higher risks.

Recommendation
Contracts are all reviewed and actions taken to ensure compliance with GDPR and Data Protection legislation and ICO Guidance.

Risk of Non Implementation
Processer Contracts may not be in place when personal data is processed outside of the authority resulting in data processors being unaware of their responsibilities and non-compliance with GDPR and Data Protection legislation and ICO guidance

Action – Contract register has been reviewed and those contracts which require GDPR compliance have been identified with suitable DPA agreements between CFA/Suppliers are being put in place. Any suppliers identified that are off contract will be written to seeking confirmation of acceptance to CFA T&C's. Estimated completion end Q2 2019.

ATTENDANCE MANAGEMENT	
Audit Status: Completed Satisfactory Assurance	**Actions: Completed**

The overall opinion is that **Satisfactory Assurance** can be provided that the risks identified are well controlled.

Scope
The audit has focused on the arrangements in place for the monitoring and reporting of sickness data and also sickness management including the arrangements in place for annualised hours and the associated policies and schemes within the CFA Human Resource Division.

The audit also covered a review of the findings which were identified for the audit work carried out and included in the previous Final Audit report's Action Plan to ensure these have been actioned and implemented as agreed.

The audit objectives were:

- To ensure the Authority monitors & reports employee sickness levels
- Compliance with relevant legislation and regulations relating to sickness absence.
- Ensure that the annualised hours scheme is effectively monitored
- Sickness absence is managed in line with relevant policies
- Managers are provided with adequate training on sickness management
- Adequate security controls are established to protect information and data from unauthorised access

Opinion
This opinion was based on the result of work completed in the following areas:
- Policy and Procedures
- Sickness Monitoring
- Annualised Hours – Green Book
- Annualised Hours – Grey Book
- System Security

Action Plan

ISS.1 Security Access

Finding
A review of the personnel system access was undertaken and it was found that 9 members of staff have full access to the all sickness data/information. This was discussed with the Head of HR who confirmed no known reason for the Head of Finance to have full access to sickness data/information.

Recommendation
Access to the personnel system should be reviewed regularly to confirm access is reasonable. Access should be restricted for the officer above.

Risk of Non Implementation
Unauthorised access to confidential information, data may be lost, damaged or stolen.

Management Response
Following the discussion with the auditor IT were consulted and have confirmed access has now been restricted to the identical access profile as other finance employees which removes access to absence related information.

Action completed

ISS.2 Sickness Records

Finding
The auditor selected a random sample of 15 sickness entries from the sickness report and noted that 2 self-certificates/fit notes and return to work interviews could not be located.

Recommendation
Relevant documentation is completed and obtained to support all elements of employee absence.

Risk of Non Implementation
No acceptable absence level is set with reasons for absence not fully established. Employees may feel isolated, vulnerable or out of touch and if early medical action is not sought, the problem cannot be resolved quickly.

Management Response
The Brigade sickness absence procedure requires the completion of a PLN7a (self certification) and PLN7b (return to work form) for every absence. This is tracked and chased by the HR Team. Failure to comply after several requests results in the issue being escalated to the next line manager in the hierarchy. Following discussion with the auditor the Head of HR will ensure any documentation relating to an absence is formally raised at the fortnightly case management meetings with senior managers who will be required to provide a response/course of action.

Action completed

BUDGETARY CONTROL	
Audit Status: Completed **Satisfactory Assurance**	**Actions: None**

The overall opinion is that **Satisfactory Assurance** can be provided that the risks identified are well controlled.

Scope
A review of budgetary control procedures was undertaken in accordance with the Internal Audit 2018/19 Plan. The Authority has a Medium Term Financial Strategy (MTFS) that integrates the Authority's financial plans and the Integrated Risk Management Plan (IRMP). The audit involved reviewing both revenue and capital budgets with the aim to provide assurance on:

- Roles and responsibilities of officers and Members are clearly defined in relation to the budget setting and budget monitoring processes.
- Budgets are prepared within the time frame set out in the budget timetable. The timetable is laid out in accordance with statutory requirements / deadlines.
- An approved, medium /long term financial planning strategy is in place that has considered all potential issues.
- The budget is promptly and accurately uploaded in to the financial ledger before the 31 March deadline. There is a mechanism for checking that the correct figures have been used. Unauthorised or invalid amendments cannot be made to the budget on the ledger.
- Virements are authorised in accordance with Financial Procedure Rules.
- Accurate and timely information is provided to budget holders, chief officers and members to enable them to make key decisions about services.
- The level of reserves is determined by the authority's financial risk management process and adhered to.

Opinion
This opinion is based on the result of Work Done in the following areas:

☐ Roles and Responsibilities	Budget Timetable
☐ Budget Setting Approval	Contributions
☐ FMS Upload CLG Return	Virements
☐ Budget Monitoring	Reserves

Action - No issues at this time and all objectives achieved.

DEBTORS	
Audit Status: Completed Satisfactory Assurance	**Actions: None**

The overall opinion is that **Satisfactory Assurance** can be provided that the risks identified are well controlled.

Scope
An audit was undertaken of the CFA Sundry Debtors system in accordance with the 2018/19 Internal Audit Plan. The audit focused on the following areas:

- System security
- Debtor records (set up and use of)
- Charging framework
- Debt Collection
- Debt Recovery
- Performance Management

Opinion
This opinion is based on the result of work done completed in the following areas:

- Policies & Procedures
- System Security
- Debtor Records
- Charging
- Payments
- Recovery
- Performance

Action - No issues at this time and all objectives achieved.

STORES

Audit Status: Completed Satisfactory Assurance	Actions: Completed

The overall opinion is that **Satisfactory Assurance** can be provided that the risks identified are well controlled.

Scope
The Fire Brigade Central Stores was relocated to CFA Headquarters in 2016. A storeman is employed to be responsible for the day-to-day stores administration. Year End Stock Certificates for the last four years show the value of physical stock held which were based on the basis of average cost (AVCO) as follows 2017/18

	2017/18	2016/17	2015/16	2014/15
Value of Stock held	£461,621.08	£374,677.96	£332,552.18	£361,188.

Obsolete Stock Certificates record the value of stocks/stores for which the Fire Authority has no further use which has been identified and subsequently removed and is to be considered for disposal. The totals of which are set out below:

	2017/18	2016/17	2015/16	2014/15
Value of Stock to be removed/disposed	£3,375.62	£17,810.73	£691.93	Nil

The audit programme objectives were to evaluate the procedures in place relating to:

- Compliance with Financial Procedure Rules including the ordering, receipt & issue of stock;
- The reasonableness of store items held in relation to usage;
- Arrangements relating to stocktaking, the reconciliation to book stock totals and that accurate stock records are maintained;
- Security of stores; and
- Identification & processes for dealing with slow moving stock including write offs and disposals of obsolete or damaged stock.

Opinion
This opinion is based on the result of Work Done in the following areas:

- Policies and Procedures
- Ordering and Receipting of Goods
- Stock Reconciliations
- Security
- Issues, Transfers and Returns
- Stock Value and Levels
- Write offs

Action Plan - 3 issues identified

Issue 1 – Control Objective 1

Finding

The Equipment Officer & Stores Manager maintains a training record for all technical hub staff. The record shows that refresher training is required in areas such as COSHH training, First Aid and manual handing. This has been identified and currently awaiting training dates from the LDC. The Storekeeper currently has a valid forklift certificate.

Recommendation

Refresher training in areas such as manual handling and forklift training are undertaken on a regular basis.

Management Response

Technical Hub comply with the training and development of staff within Stores, a formal plan is in place that is submitted to the Training and Development Department annually detailing the training requests. The Training Department are progressing the training needs requirement through their annual Workforce Training Plan.

Action completed

Issue 2 – Control Objective 5

Finding

A random sample of five items recorded on the Store Catalogue report was checked against the physical quantities held. Of the five selected, two physical quantities were less than the catalogue record. An explanation could not be provided for the discrepancies. The total value of missing items equates to £160.71.

A random sample of three physical stock items were then checked against the quantities recorded on the Store Catalogue report. Of these, one did not correctly match back to the system report. The total value of the missing items equated to £8.02.

Recommendation

Regular stock reconciliations are undertaken and accurate stock records maintained.

Management Response

Regular stock conciliations are undertaken however stock record accuracy is dependent on the speed at which pick notes are recorded onto the stock system. We will improve working practices to reduce this time lapse.

Action completed

Issue 3 – Control Objective 6

Finding

An annual stock check at year end is no longer undertaken. The auditor was advised that an ongoing stock taking procedure is currently in place whereby stock is checked on a rolling basis throughout the year with any discrepancies/anomalies identified being investigated and corrected where applicable. The stock check is done by the storekeeper and checks/investigations carried out by the Equipment Officer & Stores Manager.

At the end of the year a report is produced from the system of stock held. No checks are currently undertaken as to the accuracy of the data. The Auditor queried how they can put assurance on the accuracy of data produced as some items may not have been checked since the beginning of the financial year and any discrepancies that have since occurred will not have been picked up.

Recommendation

As a minimum, the following controls would be expected to be in place to help mitigate any associated risks with annual stock taking procedures:

- an independent stocktake (i.e. undertaken by a non-stores employee) should be undertaken of all stores including sub-stores, imprests held on vans and any items delivered direct and held on site. A record should be maintained by the employee concerned showing when items were checked.
- a stocktake of all items should be undertaken at least annually either at the year end or on a perpetual (i.e. continuous) basis. A record should be maintained by the employee concerned showing when items were checked.
- a stocktake of high turnover and valuable/desirable items should be undertaken on a more frequent basis.
- stock levels should be compared with those of previous years/periods; any significant variations should be independently investigated.
- records of discrepancies in stock levels should be maintained and monitored over time to identify any patterns. Any major errors should be promptly investigated by an employee independent of the stores procedure.

Management Response

We are implementing a system that will identify stock that requires a more frequent check, this will be based on high value and/or high volume items. These items will undergo a more frequent stock check process. Stores have also implanted a direct ordering system for consumables.

Action completed

RETAINED FIREFIGHTER CLAIMS	
Audit Status: Completed **Satisfactory Assurance**	**Actions: None**

The overall opinion is that **Satisfactory Assurance** can be provided that the risks identified are well controlled.

Scope
An audit of Retained Fire Fighter payments has been undertaken in accordance with the 2018/19 Internal Audit Plan. Retained firefighters receive payment for the work they undertake. How payment is structured can vary from brigade to brigade, the most common method is for a retaining fee to be paid based on the hours per week they are contracted to cover, plus extra payments based for responding to calls, carrying out maintenance of the equipment on the station, carrying out community fire safety work etc. These extra payments are based on the hourly rate for a firefighter.

The audit focused on the claim forms submitted by Retained Firefighters (RFFs), the processing of these claims by the CFA Payroll Team and the payments made as a result of this processing. The audit review also tested that adequate checks are being made on the manual processing elements and that appropriate budget monitoring and reconciliations of volume and value of transactions are being performed.

The payments under review were any payments made to RFFs as a result of that individual being employed as a Retained Firefighter, which included:

- Retaining fees;
- Disturbance payments;
- Leave/Holiday pay;
- Turnout fees;
- Attendance fees;
- Training attendance/Course fees;
- Drill payments;
- Long Service Awards;
- Temporary promotions;
- Administrative duties;
- CPD;
- Casual promotions; and
- Bank Holiday payments.

The period reviewed covered the period January 2018 – December 2018

Opinion
This opinion is based on the result of work done completed in the following areas:

- Policy & Procedures
- Payments
- Reconciliations

Action - No issues at this time and all objectives achieved.

INSURANCE	
Audit Status: Completed Satisfactory Assurance	**Actions: Completed**

The overall opinion is that **Satisfactory Assurance** can be provided that the risks identified are well controlled.

Scope
The audit reviewed arrangements for ensuring that the Fire Authority has sufficient insurance cover to manage the financial risks associated with its activities. As the procurement of cover is arranged by Middlesbrough Council this was not reviewed as part of the audit. Arrangements for processing claims from incident through to settlement was also undertaken. The audit objectives were:

- The scope / level of insurance cover sufficiently transfers the financial risks associated with all Authority's activities.
- Effective arrangements are in place for processing claims to ensure that all necessary evidence required to defend against fraudulent / malicious claims is obtained and ensure that legitimate claims are settled in the most economic, efficient and effective manner.
- Effective monitoring of claims ensures that appropriate action is taken to reduce associated risks and similar future potential claims.

Opinion
This opinion is based on the result of work done completed in the following areas:

The Brigade have an SLA with Middlesbrough Council for the provision of insurance. Insurance cover is in place with Zurich Municipal in respect of:

 Employers liability; / Public Liability; Property; Personal Accident; Engineering; Fidelity Guarantee; Money.

A separate policy is held with Zurich Municipal in respect of 3rd party Motor i.e. insurance would cover 3rd party claims in the event of motor accidents.

A fund is maintained by Middlesbrough Council on the Brigades behalf to self-fund unexpected claims that do not involve 3rd parties. The fund is topped up annually by paying a percentage above annual premium payments. The value of the Insurance Fund as at 31st March 2018 was £271k.

Audit review of claims found that over the past three years the average value of self-insurance claims is £21k per annum. Given that the Authority has also established an Insurance Fund Reserve, consideration should be given to assess the level of Self Insurance Fund required to be held by the Authority. .

Estimates of the annual premium and fees to be charged for the year are provided to the Authority for budget purposes in line with the SLA and invoiced at year end. At the time of the audit, supporting information showing actual premium paid, admin costs

and contribution towards Self Insurance Fund had not been provided. This information has subsequently been provided.

Claims are processed by the Health and Safety Section in conjunction with Fleet Services.

All incidents are subject to investigation and consideration is given whether liability can be contested. Consideration of defence is also undertaken by the MBC Risk Management Service who will advise the Health and Safety Service.

All repairs carried out are authorised by the Workshops Manager in line with documented Accident / Insurance procedures, however, there does appear to be clear lines of responsibility for authorising payment from the self-insurance fund. The auditor obtained details of all claims for the past three years. A sample of 10 claims was selected for review. Testing found that:

- A unique claim number is assigned to each claim;
- All claims are subject to investigation and relevant evidence obtained to enable the claim to be assessed, i.e. witness statements, photographs etc
- For internal motor claims, quotations are obtained to enable claim costs to be estimated;
- Claims are considered to determine whether there is a defence;
- 3rd party claims are submitted to the Insurance Company with all supporting documentation in a prompt manner

Settlement letters are not received from Middlesbrough Council Risk Managements Service in respect of closed claims.

The auditor requested evidence from Middlesbrough Risk Management Service that payment has been made in respect of settled claims, however, no assurance has been provided.

It is not possible to calculate the average time taken to settle claims as settlement dates are not provided. Using the report of open cases, analysis was undertaken to identify the time cases have been settled. There are currently 26 cases open, time taken since the incident date is as follows:

- < 1 year = 10;
- 1-2 years = 12;
- 2-3 years = 1;
- 3-4 years = 1;
- 4-5 years = 1;
- > 5 years = 1.

An excel document provided by Middlesbrough Council Risk Management Service details open and closed claims along with a breakdown of costs. It is received periodically and used by the Health and Safety team to assess progress of claims and report monthly data to the Director. The data is used to identify actions to reduce further incidents by linking improvement actions identified in the CFA Integrated Risk Management Plan.

Action Plan – 2 issues identified – now completed

ISS.2 Claims processing

Finding

Formal arrangements for authorising payments to be made from the self-insurance fund are not in place within CFA.

Recommendation

Arrangements should be established which ensure that formal authorisation is provided by the appropriate Authority Officer to make relevant payments from the Self Insurance Fund.

Management Response

While formal arrangements are already in place for authorising payments, which is currently carried out by the Director of Technical services, there is scope for further improvements to be made when the actual cost of repairs exceeds the amount authorised on the original estimate. Arrangements are to be put in place to refer back any variations from the original estimates for approval.

Action completed March 2019

ISS.3 Provision of relevant information

Finding

The authority is not provided with sufficient information as required under the Service Level Agreement. This includes:

- An annual report of the performance of the Self Insurance Fund;
- Notification of settlement of liability claims within 1 month

Recommendation

Sufficient information should be required to enable meaningful monitoring of claims by the Authority. This should include:

- An annual report on the performance of the self-insurance fund;
- Written notification of the completion of all liability claims, including the costs involved, within one month of settlement.

Management Response

An annual report is already provided showing the movement in the value of the self insured fund each year, which is required by 1st November each year under the terms of the contract. Additional arrangements have been put in place to strengthen the monitoring arrangements with a quarterly report from the insurers detailing the progress of claims. A detailed report on the self-insured fund has now been received, together with a separate report detailing claims to date.

Action completed March 2019

FLEET MANAGEMENT	
Audit Status: Completed **Satisfactory Assurance**	**Actions: None**

The overall opinion is that **Satisfactory Assurance** can be provided that the risks identified are well controlled.

Scope
Fleet Management are responsible for the scheduled and non-scheduled maintenance of the entire CFA fleet. A review was undertaken of the Fleet Management function in accordance with the Internal Audit 2018/19 Annual Plan.

The aim of the audit was to provide assurance that the systems in place ensure that:

- The needs of the organisation are effectively served and supported by it's fleet assets;
- Final accounts accurately reflect the value of fleet;
- Fleet assets are maintained properly and checked regularly to ensure that they are in good condition and meet any legislative requirements;
- Accurate and complete records are maintained in respect of fleet;
- Data is secure from loss/harm;
- Services to external bodies were also reviewed to ensure that they are cost effective and all costs incurred are recovered.

Opinion
This opinion is based on the result of work done completed in the following areas:

Asset Recording	Resourcing Fleet
Additions	Disposals
Maintenance	Service Level Agreements
Data Security	Stores

Action - No issues at this time and all objectives achieved.

VAT	
Audit Status: Completed Satisfactory Assurance	**Actions: No CFA actions**

The overall opinion is that **Satisfactory Assurance** can be provided that the risks identified are well controlled.

Procedures
Guidance is available to staff in the form of a VAT manual and Integra procedure notes. It was noted during the initial audit meeting that the VAT manual requires updating. Responsibility for the administration of VAT is clearly defined and effective arrangements are in place for keeping up to date with changes in VAT legislation.

Input/output Tax
The Auditor reviewed and selected a sample of expense heads from the Master Code. The auditor together with the Group Accountant (VAT) used the HMRC website to confirm the expense heads had the correct VAT rate attached, no issues found. The Auditor was informed during the initial audit meeting that checks on amended sales invoices VAT rates has not been carried out during 18/19 due to low staff resources. The Auditor therefore completed testing on a selection of amended VAT invoices for both HBC & CFA. It was found that all 28 changes were reasonable and accurate.

A sample of transactions where VAT was processed were selected for review, it was found that all had supporting VAT invoices on file. The VAT element of debts written off or recovered after writing off are dealt with correctly and promptly.

Non Business, exempt, partial exemption
The Council do not actively monitor the partial exemption levels as there are no high value exempt capital schemes in place. This calculation can be produced by finance if needed by HMRC

VAT Returns
VAT returns are submitted monthly. A reconciliation is undertaken to ensure that income is received as per amounts claimed. The Auditor reviewed submissions for HBC & CFA for August, October and December, all submissions were promptly made. Testing on submitted VAT returns for HBC and CFA for the above periods found that:

- Input / output tax claimed on return agrees to Integra;
- Output tax claimed on return agrees to Integra;
- Submission is subject to appropriate checks and authorisation;
- Income is received from HMRC.
- Submitted VAT returns and their supporting documentation are retained in a secure manner

Document Retention
VAT returns and supporting documentation are primarily held on the share drive which is restricted to staff in finance. Printed documents are held on a file in the finance section which should only be accessible to finance staff. The financial ledger is where invoices and sales invoices are held, access is and amendments cannot be made to the scanned documents. There are also invoices held outside on Integra which are held on the shared drive in individual department's i.e utilities

Action Plan

ISS1 – VAT Manual
Finding
The VAT manual requires reviewing and updating

Risk
Procedures may not promote efficient and effective operations and maximise cash flow for the organisation. Responsibility for the administration of the VAT system may not be defined and ineffective arrangements may be in place for keeping up to date with changes in VAT legislation which may result in breach of legislation requirements.

Management Response
VAT manual to be updated by Hartlepool Borough Council by 31/10/2019. No issues for Cleveland Fire Authority.

PROCUREMENT (Cards)	
Audit Status: Completed Satisfactory Assurance	**Actions: None**

We have been notified that the overall opinion is that **Satisfactory Assurance** can be provided that the risks identified are well controlled.

Scope
Currently awaiting report

Opinion
This opinion is based on the result of Work Done.

Action - No issues at this time and all objectives achieved.

CASH BANK RECONCILIATION	
Audit Status: Completed Satisfactory Assurance	**Actions: None**

We have been notified that the overall opinion is that **Satisfactory Assurance** can be provided that the risks identified are well controlled.

Scope
Currently awaiting report

Opinion
This opinion is based on the result of Work Done.

Action - No issues at this time and all objectives achieved.

6. INTERNAL AUDIT PLAN 2019/2020

In order that a comprehensive opinion on the Fire Authorities control environment can be given, the following audits will be undertaken in 2019/20 as resolved at the Audit and Governance meeting on 22 February 2019.

Audit Area – 2019/20	**Days**
Advice & Support	5
Budgetary Control	5
Cash/Bank Reconciliations	5
Creditors	10
Debtors	5
Fraud Awareness	5
Full Time Fire stations	5
Health and Safety	5
Information/Data Management	5
National Fraud Initiative	5
Officers Expenses	5
Payroll	10
Pensions	10
Procurement	10
Retained Firefighter Claims	5
VAT	5
Total	**100**

The planned days for each audit are a guide to the estimated days required to complete individual pieces of work, and may vary dependent upon audit findings and the testing required to give a meaningful opinion. Following discussions with HBC, the overall fee for delivering the audit plan at 100 days for 2019/20 is £29,668.

It is not possible to cover all auditable areas at the CFA in any one year. The table below details those areas that will not be covered in 2019/20, but will form part of the audit risk assessment in future years.

Age Discrimination Act
Asset Management
Attendance Management
Bribery Act
Capital Grant
Communication - Land Lines
Communication - Mobile Phones
Complaints Procedure
Contract Audit
Corporate Manslaughter Act
Data Quality – DPA
Data Quality – FoI
Disclosure and Barring Scheme (Safer Recruitment)
Disabled Discrimination Act
Early Retirement/Voluntary Redundancy Procedures
Employees Registers of Interest/Gifts and Hospitalities
Energy Management
Ethics Review
Fleet Management
Grant Administration
HR/Payroll System
Income
Insurances
Inventories
IT Management
Officers Expenses
Part Time Fire Stations
Partnerships
Performance Management Systems/BVPI's
Public Interest Disclosure Act
Proceeds of Crime Act
Recruitment, Selection and Retention
Risk Management
Scheme of Delegation
Stores
Sustainability
Training School

IAN HAYTON
CHIEF FIRE OFFICER

KAREN WINTER
DIRECTOR OF CORPORATE SERVICES