



**HAMPSHIRE  
FIRE AND  
RESCUE  
AUTHORITY**

## **Standards and Governance Committee**

Purpose: Noted

Date: 31 January 2019

Title: **INTERNAL AUDIT PROGRESS REPORT 2018/19**

### **Report of the Chief Internal Auditor**

#### SUMMARY

1. The purpose of this paper is to provide the Standards and Governance Committee with:
  - an overview of internal audit work completed in accordance with the approved audit plan;
  - an overview of the status of 'live' reports.

#### BACKGROUND

2. The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body must:

*'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'*.
3. In accordance with proper internal audit practices and the Internal Audit Charter, the Chief Internal Auditor is required to provide a written status report to the Standards and Governance Committee, summarising:
  - the status of 'live' internal audit reports;
  - an update on progress against the annual audit plan;
  - a summary of internal audit performance, planning and resourcing issues; and
  - a summary of significant issues that impact on the Chief Internal Auditor's annual opinion.
4. The attached report summarises the activities of internal audit for the period ending January 2019.

## SUPPORTING OUR SERVICE PLAN AND PRIORITIES

5. The Internal Audit Plan is designed to validate the assurance and control framework which exists in the Authority and across the Service. Secure management processes including risk and performance management are important in ensuring that the Authority's plans are achieved.

## RESOURCE IMPLICATIONS

6. The 2018/19 plan was prepared on the basis of audit need and agreed with senior managers and endorsed by Hampshire Fire and Rescue Authority, following comprehensive risk assessment. The cost is reflected in the Authority's budget.
7. The audit plan will remain fluid to enable us to react to the changing needs of Hampshire Fire and Rescue Authority.

## ENVIRONMENTAL AND SUSTAINABILITY IMPACT ASSESSMEN

8. Proposals have no environmental or sustainability impacts.

## LEGAL IMPLICATIONS

9. None

## EQUALITY IMPACT ASSESSMENT

10. The proposals in this report are considered compatible with the provisions of the equality and human rights legislation.

## RISK ANALYSIS

11. The risk based approach to internal audit planning and reviews aims to ensure that internal audit resource focuses on key business risks and as such the Authority's risk register has been used to inform the planning process and ensure that key risks are reflected in planned work.

## CONCLUSION

12. The appendix outlines the progress made in delivering the internal audit plan for 2018/19 and the issues arising to date. The plan remains on schedule for completion to enable the annual internal audit opinion to be provided to support the Annual Governance Statement.

RECOMMENDATION

13. That the progress in delivering the internal audit plan for 2018/19 and the outcomes to date be noted by Hampshire Fire and Rescue Authority Standards and Governance Committee.

APPENDICES ATTACHED

14. Appendix A - Internal audit progress report 2018/19.

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