

Standards & Governance Committee



**Hampshire
& Isle of Wight**
FIRE & RESCUE AUTHORITY

Purpose: Noted

Date: 26 July 2021

Title: **INTERNAL AUDIT PROGRESS REPORT 2021/22**

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 plans, and
 - 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 plans;
 - 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. While the internal audit plan for 2020/21 (and previous years) related specifically to HFRA, as both HFRS and IWFRS worked together in many service areas in advance of the new combined fire authority, some areas of review were relevant to IWFRS, for example in 2020/21 the COVID-19 Health and Safety risk assessments audit and the Change Management Framework audit. The risk-based internal audit plan for 2021/22, for Hampshire and Isle of Wight Fire and Rescue Authority, was developed with the new combined fire authority informing the planning cycle, which involved engagement with a variety of senior managers.
5. The report attached at Appendix A summarises the activities of internal audit for the period ending May 2021.

IMPACT OF COVID-19

6. The plan and progress remain under review in our regular liaison meetings with officers to ensure that audits remain appropriate and relevant and to assess the ongoing impact of COVID-19 on systems and resources.

SUPPORTING OUR SAFETY PLAN AND PRIORITIES

7. 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

8. The 2021/22 plan was prepared on the basis of audit need and agreed with senior managers and endorsed by Hampshire & Isle of Wight Fire & Rescue Authority (Shadow Authority), 10 February 2021, following comprehensive risk assessment. The cost is reflected in the Authority's budget.
9. The audit plan will remain fluid to enable us to react to the changing needs of Hampshire and Isle of Wight Fire and Rescue Authority.

IMPACT ASSESSMENTS

10. Impact assessments have not been required for this report as the production of the report will not result in the implementation of a new change activity, and/or introducing, or amending, a Service Policy.

LEGAL IMPLICATIONS

11. There are no legal implications arising from this report.

OPTIONS

12. The options are that the progress in delivering the internal audit plan for 2021/22 and the outcomes to date are noted, or not noted, by Hampshire and Isle of Wight Fire and Rescue Authority Standards and Governance Committee.

EVALUATION

13. Internal audit activity provides the Authority with an assurance mechanism to evaluate the effectiveness of the Service's risk management, control and governance processes.

RISK ANALYSIS

14. 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

15. The appendices outline the progress made in delivering the internal audit plan for 2021/22 and the issues arising to date.

RECOMMENDATION

16. That the progress in delivering the internal audit plan for 2021/22 and the outcomes to date be noted by Hampshire and Isle of Wight Fire and Rescue Authority Standards and Governance Committee.

APPENDICES ATTACHED

Appendix A: Internal Audit Progress Report 2021/22.

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