



ESSEX POLICE, FIRE AND CRIME COMMISSIONER, FIRE AND RESCUE AUTHORITY

Internal Audit Progress Report

Audit Committee presented to

15 December 2017

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1 INTRODUCTION

The internal audit plan for 2017/18 was approved by the previous Fire Authority Audit, Governance and Review Committee in April 2017. Below provides a summary update on progress against that plan and summarises the results of our work to date.

2 PROGRESS AGAINST AUDIT PLAN

We have finalised three reports since the last Audit, Governance and Review Committee of the Fire Authority. These are highlighted in bold below. In addition, we have issued one further draft report where we are awaiting management responses.

Assignment (Bold reports presented to this meeting)	Status (Date Planned)	Opinion issued	Actions agreed		
			H	M	L
2016/17					
Business Continuity including compliance with the Civil Contingencies Act	Final	Partial Assurnace	5	1	0
2017/18					
HR Transaction Processing and Payroll – Follow up (1.17/18)	Final	Reasonable Progress	0	5	3
Recruitment and retention (2.17/18)	Final	Partial Assurance	0	5	3
Programme 2020 (4.17/18)	Final	Reasonable Assurnace	0	1	6
People Structure Planning & Utilisation – Governance and Reporting (3.17/18)	Draft Issued 22 September 2017				
Business Planning	(11 December 2017)				
Budgetary Control and Financial Planning	(11 December 2017)				
Cyber Security	(18 December 2017)				
Risk Management	(12 January 2018)				
Follow up	(25 January 2018)				
Key Financial Controls	(23 March 2018)				
Payroll	(7 March 2018)				
Governance – Transition	(26 March 2018)				

2 OTHER MATTERS

2.1 Annual Opinion 2017/18

The Audit Committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. In particular, the Committee should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified annual opinion.

We have finalised three reports to date, two of which resulted in a positive opinions and one negative opinion. This report in isolation will not result in a qualified opinion, however, it will feed into the Head of Internal Audit Opinion.

2.2 Changes to the audit plan

There have been no changes to the audit plan since the last meeting, however, we are currently in discussion with management in relation to additional work on the implementation of the HOBS (Human Resources & Organisational Design Business Solution) system in February 2018.

2.3 Contract Meeting

We have held regular joint contract meeting with Bedfordshire, Cambridgeshire and Essex Fire to update on progress of the internal audit contract and have the opportunity to raise any issues. No issues have been raised to date.

2.4 Information and briefings

We have issued one further client briefing since the last Committee this included the following areas:

Technical update

- Cyber security and information risk guidance for audit committees
- 2017/18 police inspection programme and framework
- Modern slavery and human trafficking
- Police pay award
- Routine arming survey results
- Police workforce in the digital age
- Tackling abuse of position
- Lifecycle contract management is key to maximising value from your contracts

FOR FURTHER INFORMATION CONTACT

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