



Cambridgeshire and Peterborough Fire Authority

Emergency Services - benchmarking of internal audit findings 2022/23

This report is solely for the use of the persons to whom it is addressed. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING



Introduction

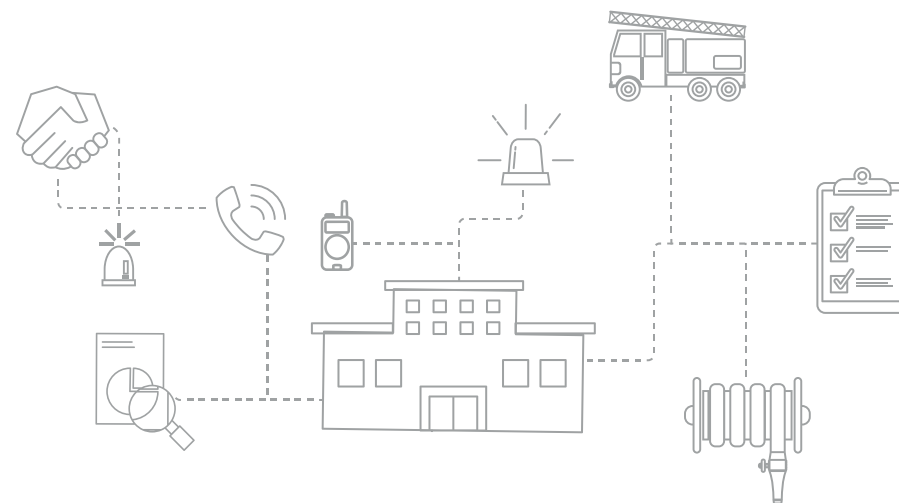
As part of our internal audit service, we provide benchmarking data to our clients within our internal audit assignment reports.

At the assignment level, benchmarking provides:

- a comparison against the numbers of actions agreed;
- the assurance opinions provided across the sector in our client base;
- a summary of the key areas where high internal audit management actions were agreed; and
- a comparison of Head of Internal Audit (HOIA) opinions.

This paper provides a benchmark for our individual clients, allowing for self-assessment against all of our emergency services clients.

The benchmarking data provided in this paper are based on all of the internal audit assurance reports we have issued to our emergency services clients during the audit year 2022/23. This paper will provide you with a useful snapshot of your organisation's performance against others in the sector.



Internal audit assurance levels

Compares assurance levels provided by the internal audit service across all assurance reviews during 2022/23 and at your organisation over the last three years.

Cambridgeshire and Peterborough Fire Authority

Percentage across our emergency services client base in 2022/23

Substantial assurance



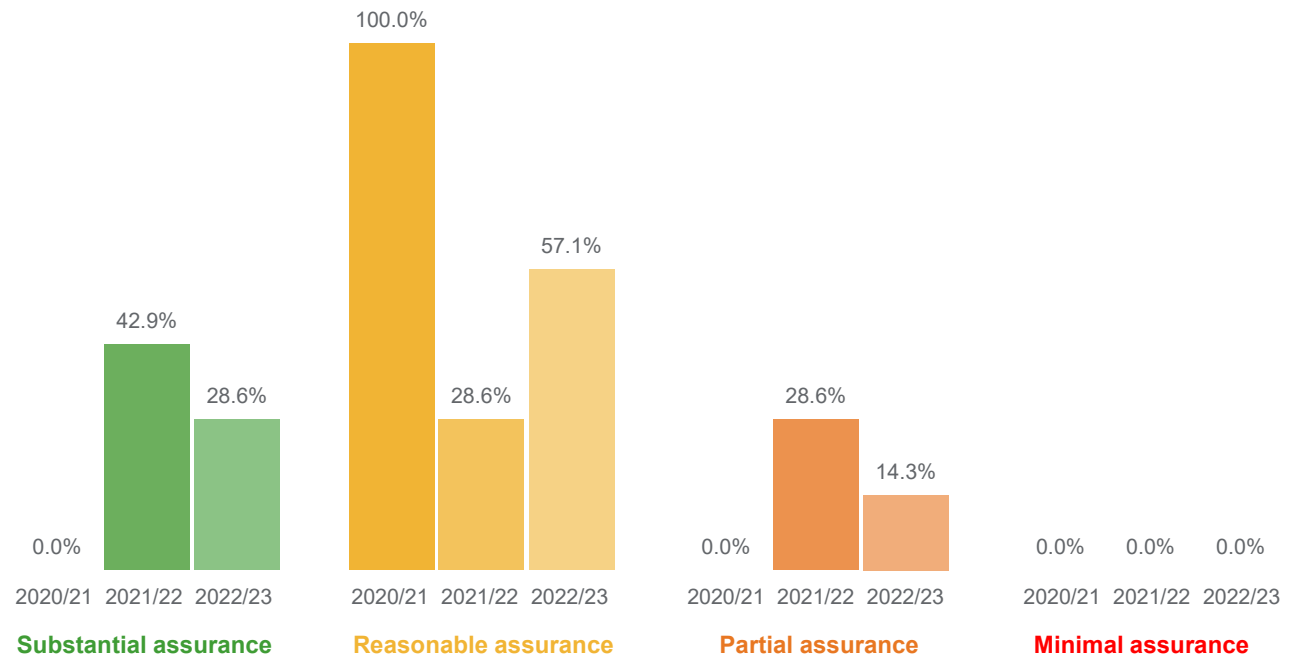
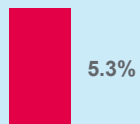
Reasonable assurance



Partial assurance



Minimal assurance

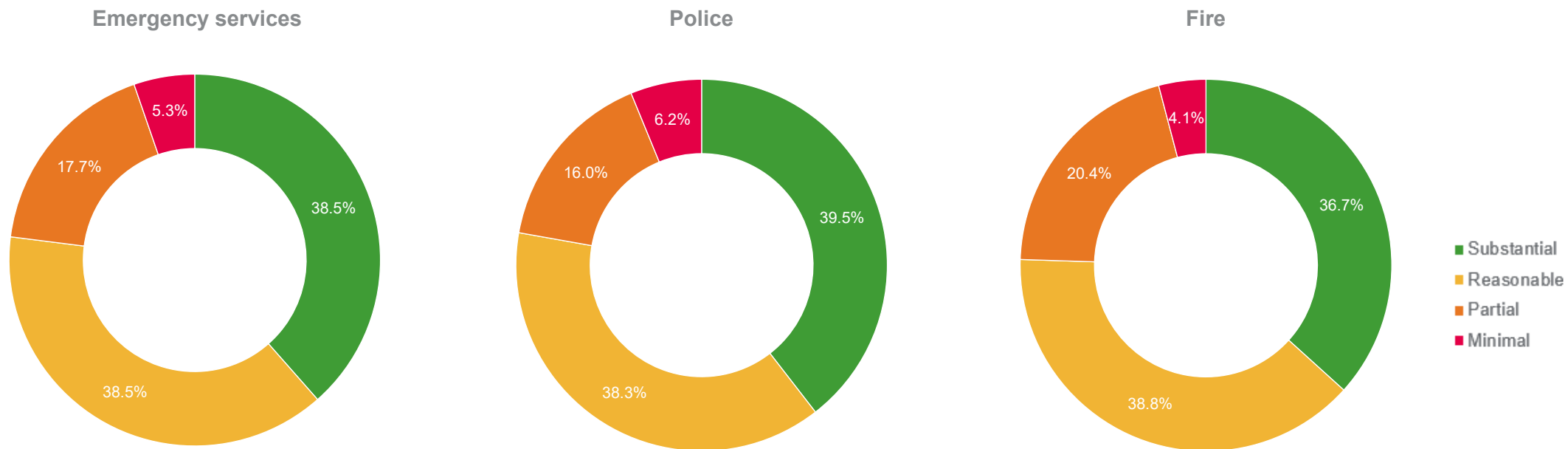


In 2022/23, eight audits were delivered, with one being advisory.

We have not issued with any minimal assurance reports in 2022/23 and have issued fewer partial assurance opinions than across our emergency services client base.

Assurance level by sub sector

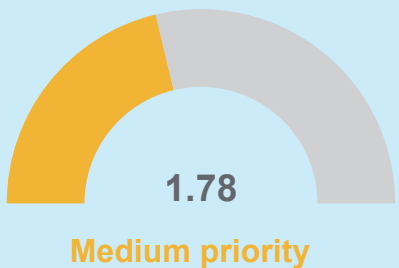
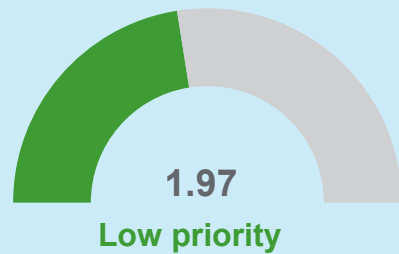
Compares assurance levels provided by the internal audit service across all assurance reviews during 2022/23 by sub sector.



Internal audit management actions

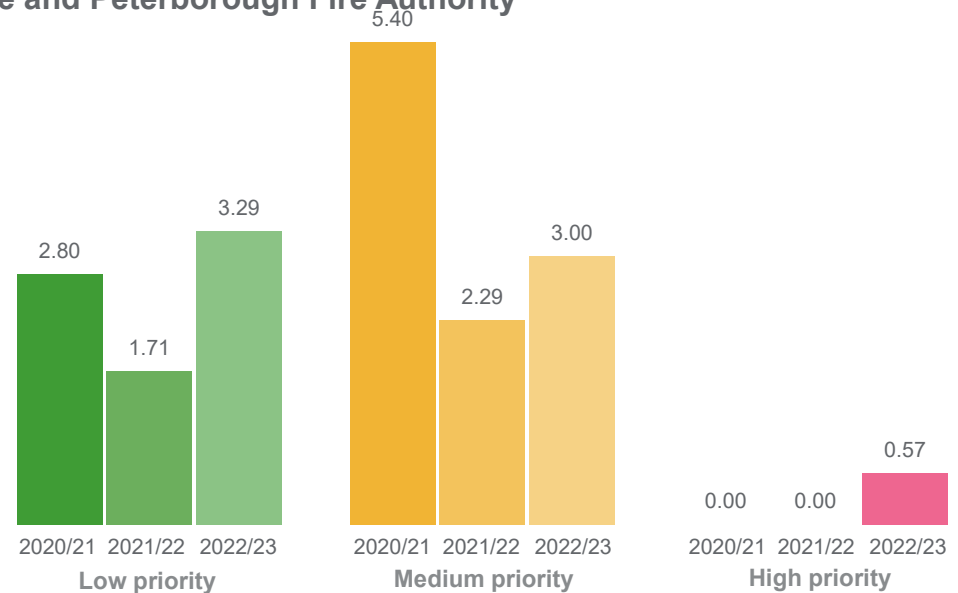
Compares the average number of management actions agreed in each internal audit assignment.

Average action priority across our emergency services client base in 2022/23



Average number of management actions per report is **4.38**.

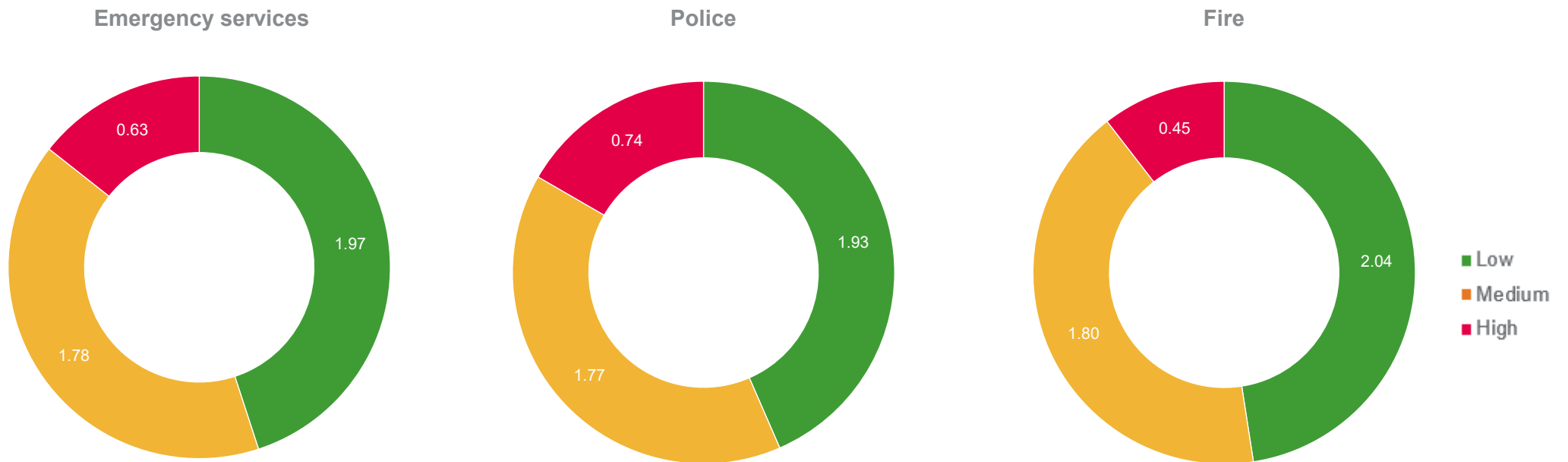
Cambridgeshire and Peterborough Fire Authority



During 2022/23 across our emergency services client base we undertook a total of 29 advisory and follow up reviews. These reviews resulted in an average of 4.48 management actions per report. These management actions are not included in the above analysis.

Management actions by sub sector

Compares the average number of management actions agreed in each internal audit assignment.



Thematic overview of high actions

An overview of high priority management actions agreed across our client base is summarised by top themes.

24%



People, health and safety

- Outstanding health and safety incident investigations and related actions are to be reported quarterly. Incident dates are to be recorded, to ensure an audit trail, with late reporting followed-up.
- Training, including health and safety and safeguarding courses are to be reviewed to ensure they are up to date and that mandatory courses are suitably assigned, and staff completion is monitored.
- Risk assessment procedures are to be reviewed and updated to ensure they reflect current practices and working environments. A register of all risk assessments should be in place to provide information for regular reporting on health and safety related matters.

22%



Finance

- Recover all identified payroll overpayments and perform ongoing checks to confirm the accuracy of overtime payments before the payment is made.
- New starter and transfer forms are to be submitted to payroll timely (to prevent overpayments).
- Asset purchasing systems should have set authorisation limits which align to the scheme of authorisation and should have appropriate segregation of duties in place when raising purchase requisitions. Expenditure incurred through the system should be subject to adequate checks and be value for money.
- A supplier amendment form will be created. This is to ensure all details regarding amendments to supplier details are correctly recorded and verified appropriately.
- For purchases over £10,000 staff are to be reminded of the requirement to gain three quotes and complete supporting procurement documentation.

14%



IT

- Separate privileged accounts will be created for individuals requiring enhanced access.
- Any enhanced access for individuals will be monitored and granted only for the time required.
- User accounts are to be updated or disabled promptly following notification of movers and leavers from HR.
- Password configurations will be set to adhere to best practice and follow guidance from the National Cyber Security Centre.
- Boundary firewalls will be kept up to date with the latest firmware, with any exceptions being approved and subsequently monitored to ensure firmware remains as up to date as possible.
- All system vulnerabilities will be logged and remediated within documented timeframes.

Thematic overview of high actions

An overview of high management actions agreed across our client base is summarised by top themes.

13%



Estates, storage and disposal

- Vehicles to transport property will be fully equipped for example with GPS tracker, firearms cages and safe.
- The physical security arrangements at property stores will be reviewed. Data, including the location of property within stores, will be checked and recorded accurately on the NICHE system.
- Opening and closing inventory balances, purchases and stock movement information is to be clearly recorded within the stock spreadsheet so that stock levels are monitored.

11%



Fleet management

- Processes and checks are to be implemented to ensure vehicle information held within the fleet system is accurate.
- Fleet utilisation performance measures will be implemented, regularly captured, analysed and reported.
- To evidence receipt of vehicle orders, goods received notes are to be retained in the management system.
- There is to be an approved business case for all fleet orders, with the fleet management strategy presented for review and approval.
- As part of a replacement strategy update, a reconciliation will be completed between the current fleet in place and the fleet requirements for future service provision.

8%

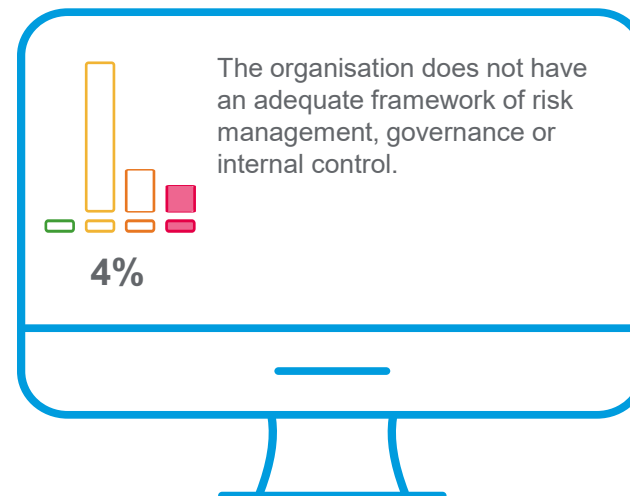
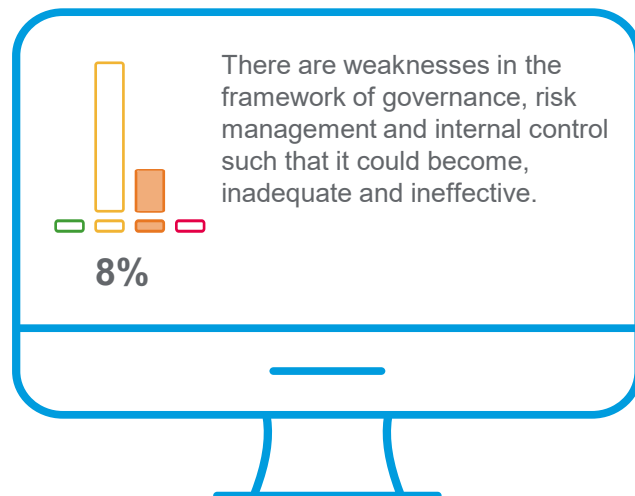
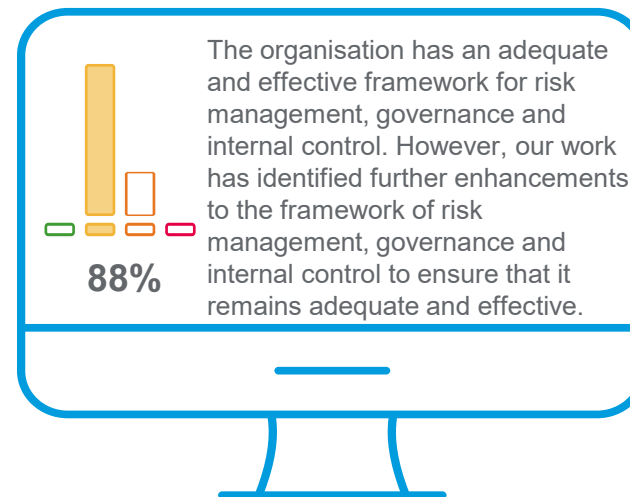
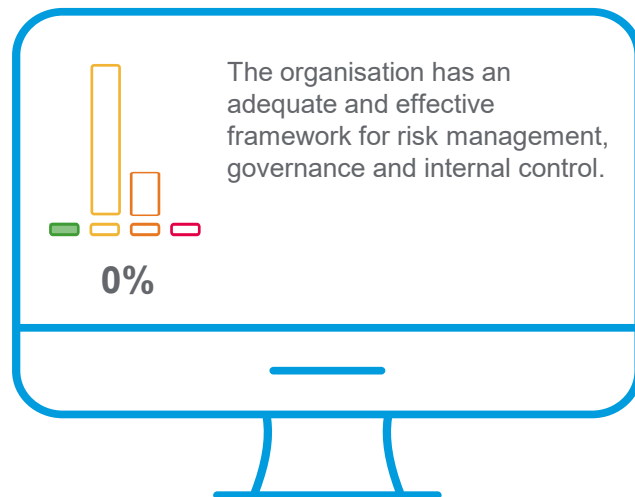


Commissioning and service collaboration

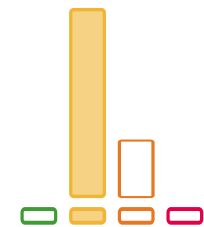
- All grants will undergo a performance evaluation with evidence retained of the review.
- Scrutiny will be provided to ensure grant funding achieves its intended benefit and purpose.
- Minutes and action logs will be maintained for all commissioned services.
- Checks will be undertaken before the grant agreement is signed and the funding period begins.
- All collaborative agreements will be reviewed to ensure the agreement is up to date, signed by all parties, and clearly documents the services to be provided.

Annual opinions

At year end we provide our emergency services clients with our head of internal audit opinion. The graphics below show the full range of opinions available to us within our internal audit methodology and the opinions we provided in 2022/23.

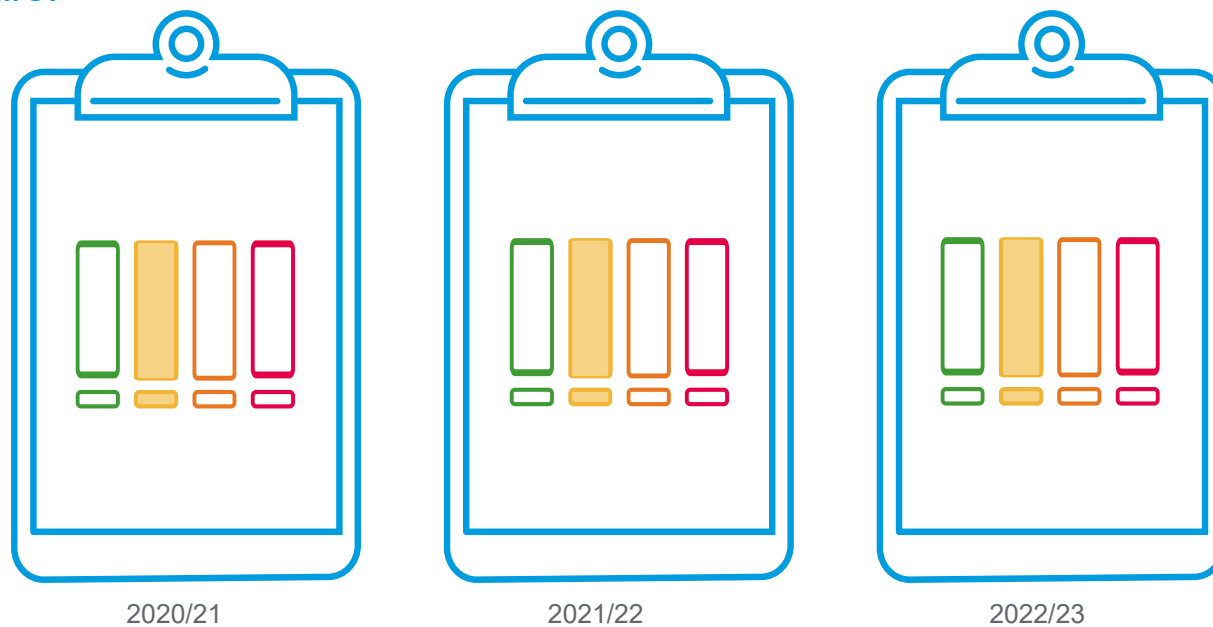


For the financial year 2022/23 Cambridgeshire and Peterborough Fire Authority was provided with the annual assurance opinion of:



Your organisation's annual opinions

The graphic below shows the internal audit opinions provided to Cambridgeshire and Peterborough Fire Authority over the past three years.





Suzanne Rowlett

Head of Internal Audit

T 44 (0)7720 508148

Suzanne.Rowlett@rsmuk.com

Risk Assurance Technical Team

Research and author

technical.ra@rsmuk.com

RSM UK Risk Assurance Services LLP

25 Farringdon Street

London

EC4A 4AB

United Kingdom

T +44 (0)20 3201 8000

rsmuk.com

rsmuk.com

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of the Cambridgeshire and Peterborough Fire Authority, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.