



Cambridgeshire Fire Authority

Internal Audit Progress Report

22 April 2024

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Contents

1. Key messages 3

Progress against the internal audit plan 2023/24 3

Appendix A – Other matters 4

1. Key messages

This report below provides a summary update on progress against each plan and summarises the results of our work to date.

Progress against the internal audit plan 2023/24

Assignment and Executive Lead	Status	Actions agreed			Opinion Issued
		L	M	H	
Estates Utilisation	Final	1	3	1	Partial Assurance
Medium Term Financial Planning	Final	6	0	0	Substantial Assurance
Contaminants and staff health and safety	Draft – Issued 17 October 2023				
Key Financial Controls - Implementation of New Finance System	Draft – Issued 4 April 2024				
Follow Up	Draft – Issued 9 April 2024				
Procurement	In Progress				



Appendix A – Other matters

Head of Internal Audit Opinion

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

Changes to the audit plan

Since the last meeting we have been asked to postpone our audit of Culture as in the Autumn of 2023, HMICFRS sent out a survey to all FRS employees in respect of culture and behaviours with the report due to be issued in June 2024. Following this, the Service will undertake a gap analysis with any actions embedded into the existing people plan. As such, it is considered that a review of culture would not be beneficial at this time by has been included in the 2024/25 audit plan.

Information and briefings

Since the last Audit and Standards Committee, we have issued our:

- Analysis of Emergency Services Risk Registers
- Emergency Services News Briefing – November 2023.
- RSM Emerging Risk Radar 3rd Edition January 2024.
- Emergency Services News Briefing – March 2024
- Global Internal Audit Standards

Quality assurance and continual improvement

To ensure that RSM remains compliant with the IIA standards and the financial services recommendations for Internal Audit we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews being used to inform the training needs of our audit teams.

The Quality Assurance Team is made up of; the Head of the Quality Assurance Department (FCA qualified) and an Associate Director (FCCA qualified), with support from other team members across the department.

This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.



For more information contact

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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.

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

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