



CAMBRIDGESHIRE AND PETERBOROUGH FIRE AUTHORITY

Internal Audit Progress Report

**Overview & Scrutiny Committee presented to
11 October 2018**

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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.

Recommendations for improvements should be assessed by you for their full impact before they are implemented. 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.

RSM 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.

1 AUDIT PLAN PROGRESS

This table informs of the audit assignments that have been completed and the impacts of those findings since the last Overview and Scrutiny Committee held.

The internal audit plan for 2018/19 was approved by the Overview and Scrutiny Committee in July 2018. Below provides a summary update on progress against that plan and summarises the results of our work to date.

We have not finalised any reports since the last meeting.

Assignments	Status (Planned start date)	Opinion issued	Actions agreed		
			H	M	L
Key Financial Controls	To commence 13 November 2018				
Governance	To commence 3 December 2018				
HR – Training and Development	To commence 4 December 2018				
Risk Management	To commence 28 January 2019				
Asset and Fleet Management	To commence 28 January 2019				
Inspectorate Reviews	To commence 18 February 2019				
Follow Up	To commence 4 March 2019				
Cyber Security	TBC – in discussion with IT Department				

2 OTHER MATTERS

2.1 Annual Opinion 2018/19

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.

We have not issued any reports to date in 2018/19.

2.2 Changes to the audit plan

There have been no changes to the audit plan.

2.3 Information and briefings

We have issued one further Emergency Services client briefing in September since the last Committee meeting.

FOR FURTHER INFORMATION CONTACT

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