



Cambridgeshire and Peterborough Fire Authority

Emergency Services - benchmarking of internal audit findings 2021/22

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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, this benchmarking provides:

- a comparison of the numbers of actions agreed;
- the assurance opinions provided across the sector in our client base; and
- a summary of those key areas where high priority internal audit management actions were agreed.

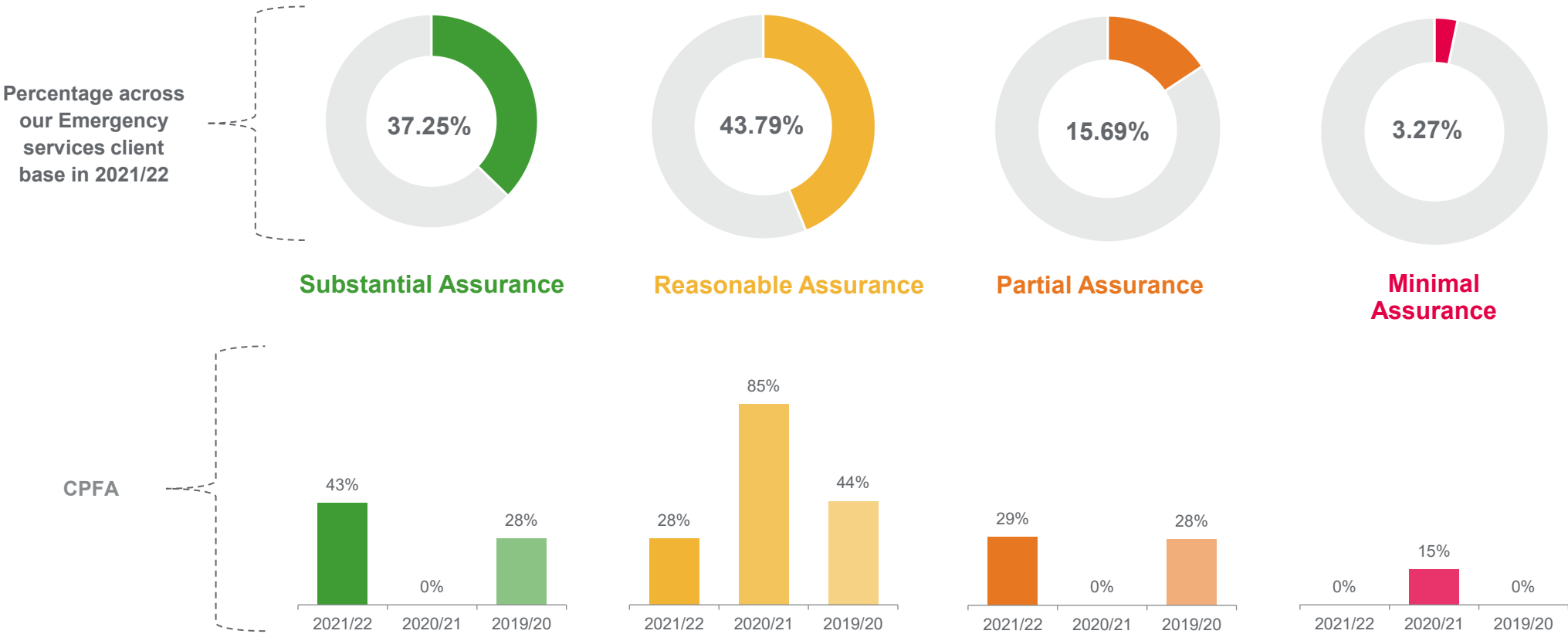
This paper provides a benchmark for our individual clients, to self-assess themselves against all of our fully outsourced emergency services internal audit clients.

The benchmarking data provided in this report is based on all of the internal audit assurance reports we have issued to our emergency services clients during the audit year 2021/22. This will provide you with a useful snapshot of your organisation's performance against others in the sector.



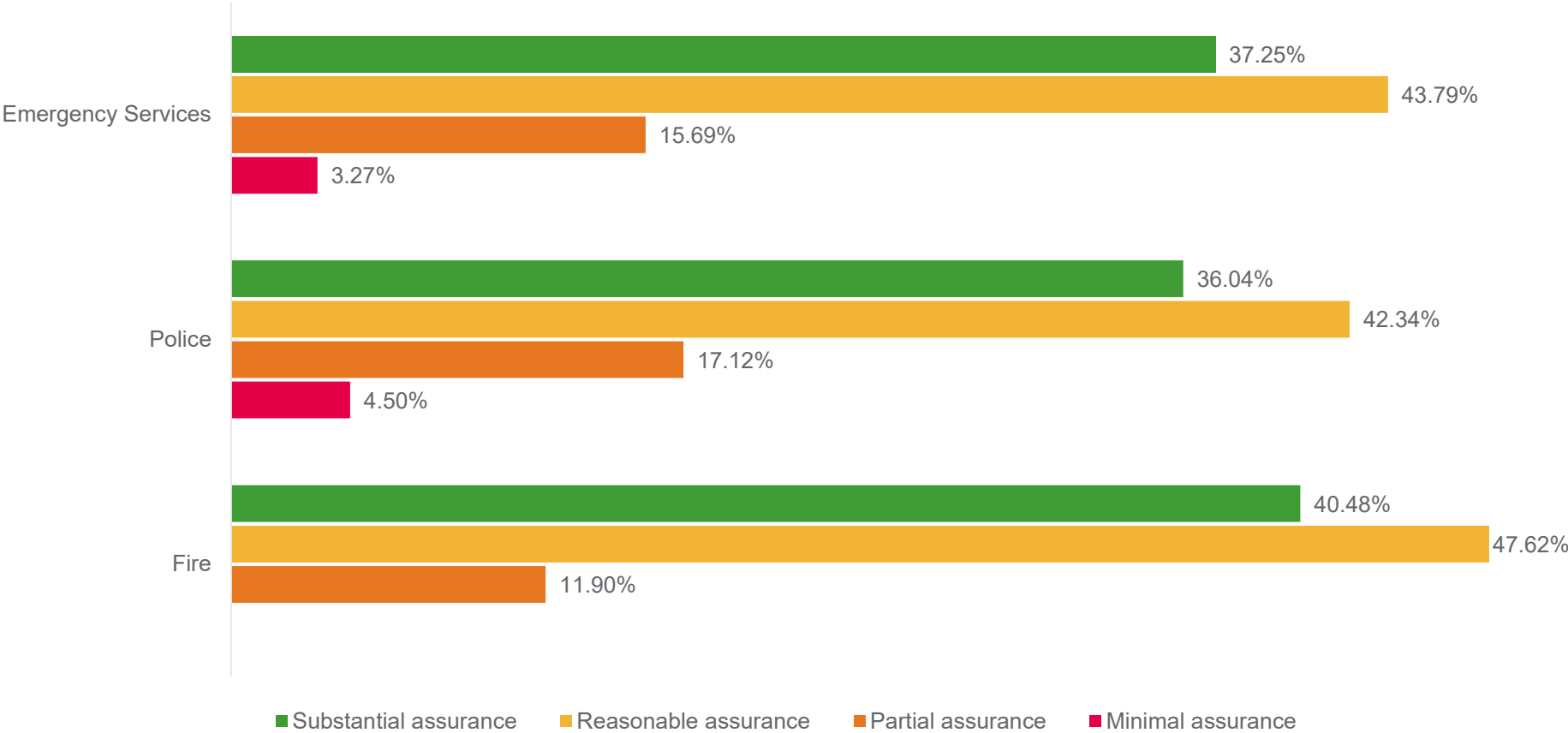
INTERNAL AUDIT ASSURANCE LEVELS

Compares assurance levels provided by the internal audit service across all assurance reviews during 2021/22.



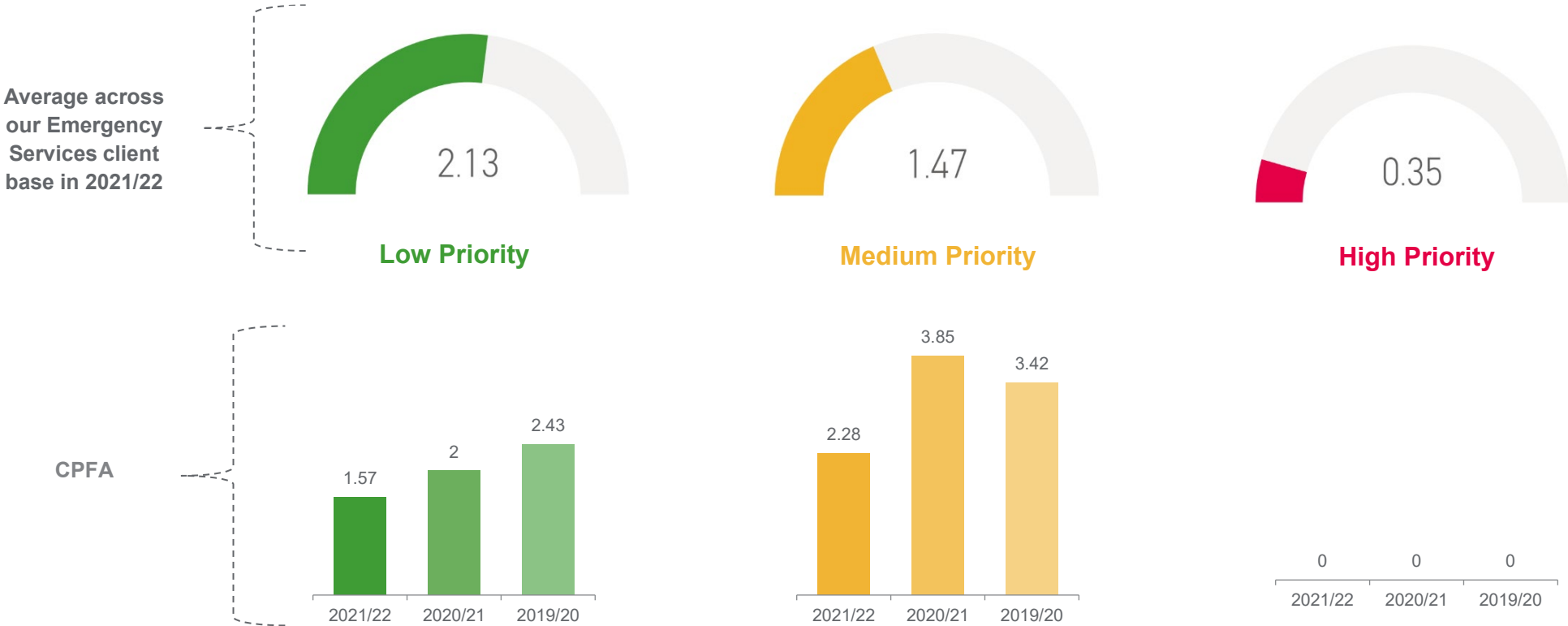
ASSURANCE LEVELS BY SUB SECTOR

Compares assurance levels provided by the internal audit service across all assurance reviews during 2021/22 by sub sector.



INTERNAL AUDIT MANAGEMENT ACTIONS

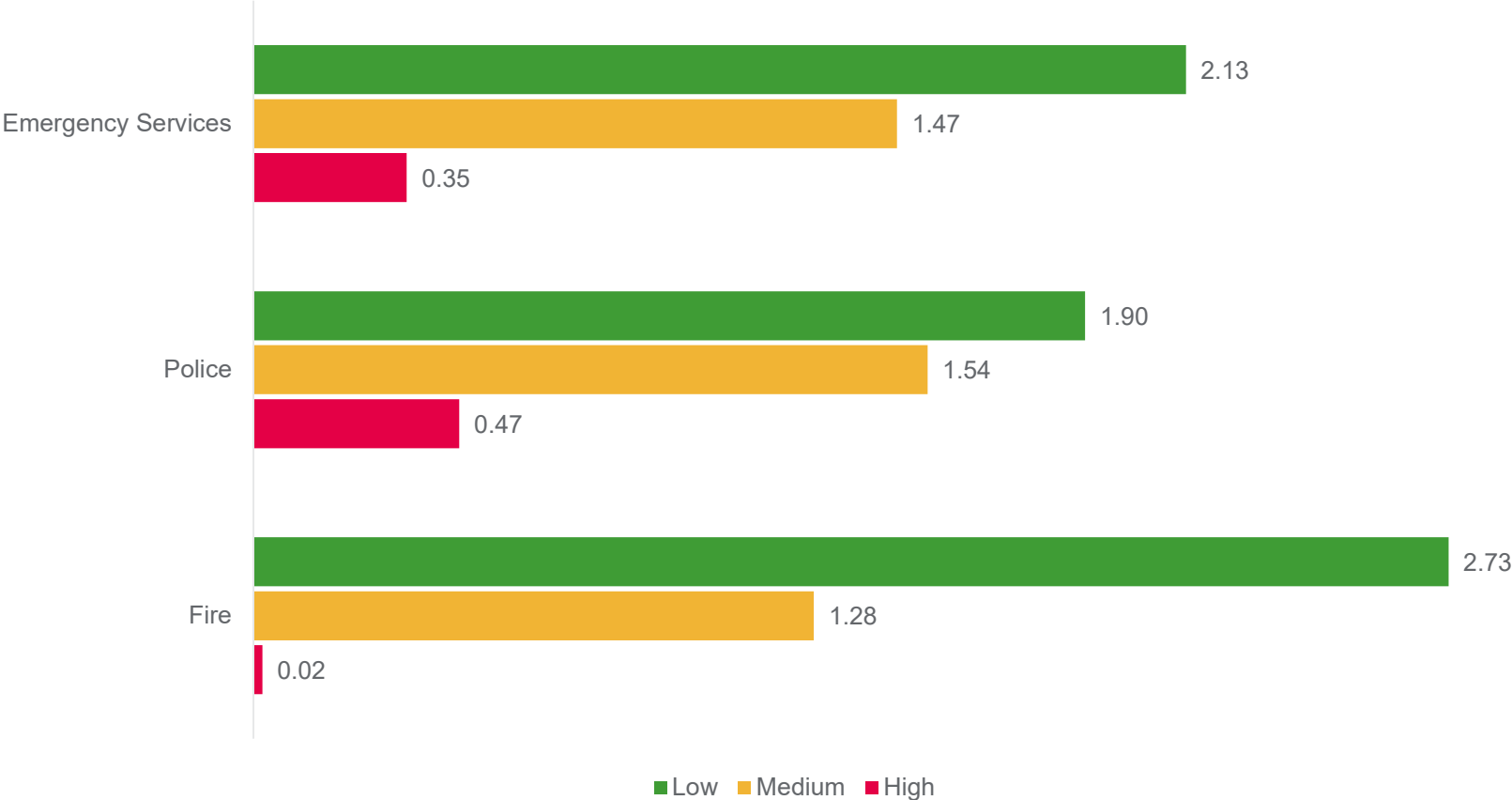
Compares the average number of management actions agreed in each internal audit assignment.



During 2021/22 across our Emergency Services client base we undertook a total of 19 advisory reviews. These advisory reviews resulted in an average of 4.47 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 management actions agreed across our client base is summarised by key theme.

IT	Finance	Information management and data quality	Estates	HR
<ul style="list-style-type: none"> Implementing measures to ensure cyber security risks are effectively captured, recorded, owners and due dates are assigned, and evidence of actions are logged. A lack of robust cyber governance leaves organisations more exposed to cyber threats. IT strategy and plan is developed, where new projects have a business case, which is subject to approval, that progress against plan is monitored, that spend is on track and is being reported to committee for oversight, as well as capturing lessons learnt from completed IT programmes. For effective asset management, there is a need for physical verification of laptops and desktops, which ICT are unable to verify remotely. 	<ul style="list-style-type: none"> To evidence value for money, retain quotations received for goods and services, and where three quotations have not been received, retain evidence of single tender waiver action. For efficiency saving initiatives and programmes, document impact assessments to ensure the consequences of each approach have been considered. Enhancing key financial controls relating to cash recording, receipting and banking, and in relation to expenses, set self-approval authorisation limits. 	<ul style="list-style-type: none"> Ensuring effective risk information, as contained within the force risk register, feeds through into the Community Risk Management Plan. Keeping abreast of Freedom of Information requests, meeting statutory obligations and ensuring that Information Commissioner Office fines are avoided, which may also lead to reputational damage. 	<ul style="list-style-type: none"> Ensuring the estates strategy has been developed, is reviewed and receives formal approval. All health and safety incidents, including where contractors are on site, are logged in a central system and can be viewed and used to capture any lessons learnt. 	<ul style="list-style-type: none"> Implement procedures to ensure there is contact with employees on long term sickness absence, action is taken following sickness triggers, fit notes are retained, and return to work interviews are completed as well as occupational health assessments where required. Ensuring robust controls and governance arrangements are in place to ensure equality and diversity issues are considered across the organisation and embedded in the recruitment selection processes.



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