

Cambridgeshire and Peterborough Fire Authority

Internal Audit Progress Report

2 April 2020

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To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.



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1 Key messages

The Internal Audit Plan for 2019/20 is being presented to the Overview and Scrutiny Committee in October 2019. This report below provides a summary update on progress against each plan and summarises the results of our work to date. Those reports finalised since the last Committee are highlighted in **bold** below.

Progress against the internal audit plan 2019/20

Assignment	Status / Opinion issued	Actions agreed			Opinion Issued
		L	M	H	
System Ownership (1.19/20)	FINAL	2	1	0	Reasonable Assurance
Debrief Following Complex Incidents (2.19/20)	FINAL	1	1	0	Reasonable Assurance
Integrated Risk Management Planning Framework (3.19/20)	FINAL	3	1	0	Substantial Assurance
CFRMIS - Collection and Update of Risk Information following the HMICFRS Review (4.19/20)	FINAL	7	4	0	Partial Assurance
Key Financial Controls (5.19/20)	FINAL	4	1	0	Substantial Assurance
HR – TRACS (6.19/20)	FINAL	0	8	0	Partial Assurance
Follow Up (7.19/20)	DRAFT ISSUED 12 MARCH 2020				
General Data Protection Regulations (GDPR)	Planned 11 May 2020				



Appendix A – Other matters

Annual Opinion 2019/20

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 issued two negative opinions in relation to the Collection and Update of Risk Information following the HMICFRS Review and HR – TRACS in 2019/20. These reports in isolation will not qualify the overall Head of Internal Audit Opinion, but will be taken into account with the outcome of the other audit reviews.

Changes to the audit plan

There have been no changes to the audit plan, although the GDPR review has been delayed due to a change in availability for RSM staff.

Information and briefings

There has been one Emergency Services client briefing issued since our last Committee in February 2020.

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.



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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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