

Hampshire Fire and Rescue Authority

Standards and Governance Committee

23 March 2017

Internal audit charter and annual internal audit plan 2017/18

Report of the Chief Internal Auditor

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1. Purpose and Summary

- 1.1 The purpose of this paper is to provide the Standards and Governance Committee with a copy of the Internal Audit Charter for Hampshire Fire and Rescue Authority and to present the proposed annual internal audit plan 2017/18 for consideration and approval.
- 1.2 The attached appendices provides a copy of the proposed Internal Audit Charter and annual internal audit plan.

2. Recommendation

- 2.1 That the Standards and Governance Committee approves the Internal Audit Charter for Hampshire Fire and Rescue Authority and the internal audit plan for 2017/18.

3. Internal Audit Charter

- 3.1 An Internal Audit Charter, meeting the requirements of the Public Sector Internal Audit Standards has been in place since 2014 and has since been reviewed and approved annually by the Standards and Governance Committee.
- 3.2 There have been no changes to the Charter since it was approved by the Committee last year and the Internal Audit Charter for 2017/18 is attached at appendix A.

4. Internal audit plan 2017/18

- 4.1 The internal audit plan for 2017/18 has been prepared in line with the Internal Audit Charter following consultation with HFRS staff and this is attached at appendix B for consideration. The plan will remain flexible during the year to ensure that planned reviews continue to reflect the risk profile and to enable coverage of emerging risks as required.
- 4.2 Services provided under the shared service arrangements with Hampshire County Council and Hampshire Constabulary continue to be reviewed via a joint internal audit plan that provides assurance to all parties to avoid duplication of effort. All three organisations contribute audit days to this plan which is also reported at Appendix B for information. An internal audit

protocol for this work has been agreed with partner and shared services management.

5. External Audit Liaison

- 5.1 In the past we have had regular liaison meetings with the external auditors to discuss national and local audit issues, to ensure that duplication is minimised and that reporting to Committee is co-ordinated as far as possible and we propose that this arrangement continues.

6. Contribution to corporate priorities and objectives

- 6.1 The Internal Audit Plan is designed to validate the assurance and control framework which exists in the Authority and across the Service. Secure management processes including risk and performance management are important in ensuring that the Authority's plans are achieved.

7. Risk analysis

- 7.1 The risk based approach to internal audit planning and reviews aims to ensure that internal audit resource focuses on key business risks and as such the Authority's risk register has been used to inform the planning process and ensure that key risks are reflected in planned work.

8. People impact assessment

- 8.1 The proposals in this report are considered compatible with the provisions of the equality and human rights legislation.

9. Environmental and sustainability impact assessment

- 9.1 Proposals have no environmental or sustainability impacts.

10. Resource implications

- 10.1 The 2017/18 plan has been prepared on the basis of audit need and agreed with senior managers following comprehensive risk assessment. The cost is reflected in the Authority's budget.

Section 100 D - Local Government Act 1972 - background documents

The following documents disclose facts or matters on which this report, or an important part of it, is based and has been relied upon to a material extent in the preparation of this report.

NB the list excludes:

1. published works; and,
2. documents which disclose exempt or confidential information as defined in the Act.

| Title | Location |
|--------------|-----------------|
| None | |