Southern Internal Audit Partnership

Assurance through excellence and innovation

Hampshire & Isle of Wight Fire & Rescue Authority

Annual Internal Audit Report & Opinion 2021-2022

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June 2022

Contents

1. Role of Internal Audit

Hampshire & Isle of Wight Fire & Rescue Authority (the Authority) is required by the Accounts and Audit (England) Regulations 2015, to

'undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.'

In fulfilling this requirement, the Authority should have regard to the Public Sector Internal Audit Standards (PSIAS), as the internal audit standards set for local government. In addition, the Statement on the Role of the Head of Internal Audit in Public Service Organisations issued by CIPFA sets out best practice and should be used to assess arrangements to drive up audit quality and governance arrangements.

The role of internal audit is best summarised through its definition within the Standards, as an:

'Independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes'.

The Authority is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Authority that these arrangements are in place and operating effectively.

The Authority's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisation's objectives.

2. Internal Audit Approach

To enable effective outcomes, internal audit provides a combination of assurance and consulting activities. Assurance work involves assessing how well the systems and processes are designed and working, with consulting activities available to help to improve those systems and processes where necessary. A full range of internal audit services is provided in forming the annual opinion.

As the Chief Internal Auditor, I review the approach to each audit, considering the following key points:

- Level of assurance required.
- Significance of the objectives under review to the organisation's success.
- Risks inherent in the achievement of objectives.
- Level of confidence required that controls are well designed and operating as intended.

All formal internal audit assignments will result in a published report. The primary purpose of the audit report is to provide an independent and objective opinion to the Authority on the framework of internal control, risk management and governance in operation and to stimulate improvement.

The Southern Internal Audit Partnership (SIAP) maintain an agile approach to audit, seeking to maximise efficiencies and effectiveness in balancing the time and resource commitments of our clients, with the necessity to provide comprehensive, compliant and value adding assurance.

Working practices have been reviewed, modified and agreed with all partners following the impact and lessons learned from the COVID-19 pandemic and as a result we have sought to optimise the use of virtual technologies to communicate with key contacts and in completion of our fieldwork. However, the need for site visits to complete elements of testing continues to be assessed and agreed on a case-by-case basis.

Shared Services - International Standard on Assurance Engagements (ISAE 3402)

The Authority has entered into a range of shared services with Hampshire County Council and Hampshire Police. The Integrated Business Centre (IBC) is a shared service function hosted by Hampshire County Council, delivering transactional processing and business support services to a growing number of public sector bodies.

ISAE 3402 provides an international assurance standard allowing public bodies to issue a report for use by user organisations and their auditors (user auditors) on the controls at a service organisation that are likely to impact, or be a part of the user organisation's system of internal control over financial reporting, enabling them to inform both their annual governance statement and the annual audit opinion.

In 2021-22 Hampshire County Council commissioned a Service Organisation Controls (SOC) Type 2 Report under International Standard on Assurance Engagement (ISAE) 3402. Assurance against the international standard was provided by Ernst & Young.

The scope of the review incorporated coverage of General Ledger, Order to Cash, Purchase to Pay, Cash & Bank, Human Resources & Payroll, and Information Technology General Controls. In forming their 'Opinion' the auditors (Ernst & Young) concluded:

'In our opinion, in all material respects:

a. *The Description fairly presents the finance, HR and IT shared services system as designed and implemented throughout the period 1 April 2021 to 31 December 2021.*

b. *The controls related to the Control Objectives stated in the Description were suitably designed throughout the period from 1 April 2021 to 31 December 2021 to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period 1 April 2021 to 31 December 2021 and if subservice organisations and user entities applied the complementary controls assumed in the design of Integrated Business Centre's controls throughout the period 1 April 2021 to 31 December 2021; and*

c. *The controls tested, which were those necessary to provide reasonable assurance that the control objectives stated in the Description were achieved, operated effectively throughout the period 1 April 2021 to 31 December 2021 if complementary subservice organisation and user entity controls assumed in the design of Integrated Business Centre's controls operated effectively throughout the period 1 April 2021 to 31 December 2021.'*

To complement the ISAE 3402 Type 2 report a further letter of assurance was provided by the Director of Corporate Operations at Hampshire County Council to confirm for the period 1 January 2022 to 31 March 2022:

- There have been no significant changes to the processes and controls set out in the report.
- There have been no significant control failures in respect of the controls in the report.
- There are no reasons why we believe the Management Statement would not still be valid.

In forming my opinion, I place reliance on the assurance provided under ISAE3402 and we do not seek to duplicate this work. However, we continue to review areas of the Shared Services falling outside the scope of the ISAE3402 engagement as appropriate, through a shared internal audit plan with Hampshire County Council and Hampshire Police. The results of this work are also reflected in my opinion.

3. Internal Audit Coverage

The annual internal audit plan was prepared to take account of the characteristics and relative risks of the Authority's activities and to support the preparation of the Annual Governance Statement. Work has been planned and performed to obtain sufficient evidence to provide reasonable assurance that the internal control system is operating effectively.

The 2021-22 internal audit plan was considered by the Standards and Governance Committee in February 2021. It was informed by internal audit's own assessment of risk and materiality in addition to consultation with management to ensure it aligned to key risks facing the organisation. The plan has remained fluid throughout the year to maintain an effective focus and ensure that it continues to provide assurance, as required, over new or emerging challenges and risks that management need to consider, manage, and mitigate. Changes made to the plan were agreed with Officers and reported in detail to the Standards and Governance Committee in the internal audit progress reports which were reviewed at each meeting.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. The assurance opinions are categorised as follows:

4. Internal Audit Opinion

As Chief Internal Auditor, I am responsible for the delivery of an annual audit opinion and report that can be used by the Authority to inform the annual governance statement. The annual opinion concludes on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

In giving this opinion, assurance can never be absolute and therefore, only reasonable assurance can be provided that there are no major weaknesses in the processes reviewed. In assessing the level of assurance to be given, I have based my opinion on:

- written reports on all internal audit work completed during the course of the year (assurance & consultancy);
- results of any follow up exercises undertaken in respect of previous years' internal audit work;
- the results of work of other review bodies where appropriate;
- the extent of resources available to deliver the internal audit work;
- the quality and performance of the internal audit service and the extent of compliance with the Standards; and
- the proportion of the Authority's audit need that has been covered within the period.

We enjoy an open and honest working relationship with the Authority. Our planning discussions and risk-based approach to internal audit ensure that the internal audit plan includes areas of significance raised by management to ensure that ongoing organisational improvements can be achieved. I feel that the maturity of this relationship and the Authority's effective use of internal audit has assisted in identifying and putting in place action to mitigate weaknesses impacting on organisational governance, risk and control over the 2021-22 financial year.

Annual Internal Audit Opinion 2021-22

I am satisfied that sufficient assurance work has been carried out to allow me to form a reasonable conclusion on the adequacy and effectiveness of the internal control environment.

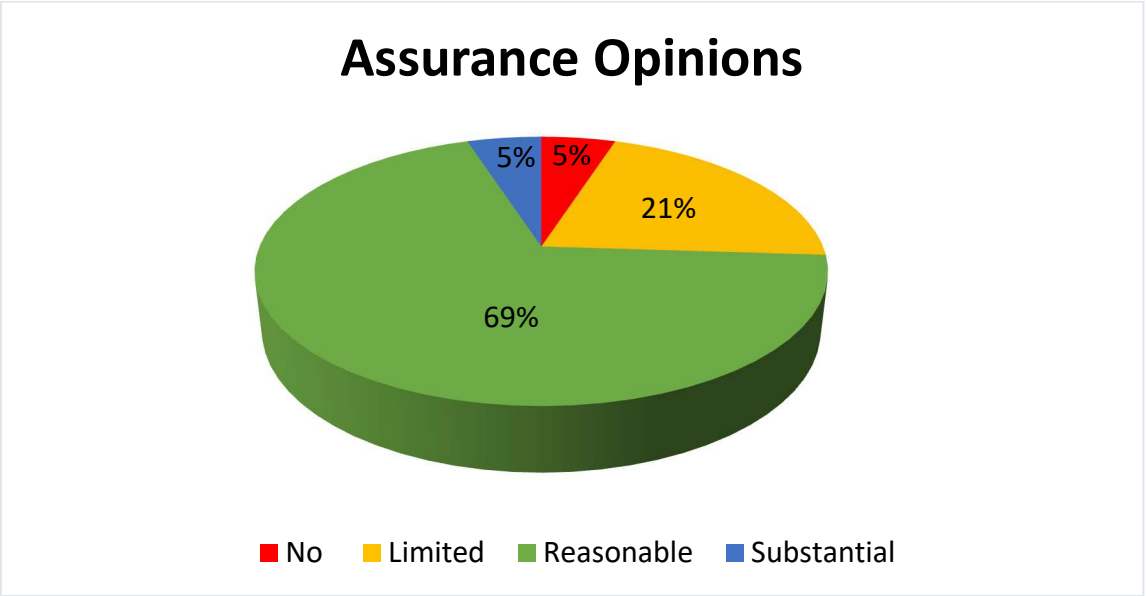
In my opinion frameworks of governance, risk management and management control are **reasonable** and audit testing has demonstrated controls to be working in practice.

Where weaknesses have been identified through internal audit review, we have worked with management to agree appropriate corrective actions and a timescale for improvement.

5. Governance, Risk Management & Control – Overview & Key Observations

Assurance opinions for 2021-22 reviews

The findings from our reviews have been reported to the Standards and Governance Committee throughout the year and a summary of the assurance opinions is outlined below.



Governance

Governance arrangements are considered during the planning and scoping of each review and in most cases, the scope of our work includes overview of:

- the governance structure in place, including respective roles, responsibilities and reporting arrangements;

- relevant policies and procedures to ensure that they are in line with requirements, regularly reviewed, approved and appropriately publicised and accessible to officers and staff.

In addition, during 2021-22 we undertook reviews of a number of specific areas of governance including ICT project management, ICT change management and business continuity, which concluded with reasonable assurance opinions.

Based on the work completed during the year and observations through our attendance at a variety of management and governance meetings, in our opinion the governance frameworks in place across the Authority are robust, fit for purpose and subject to regular review. There is also appropriate reporting to the Standards and Governance Committee to provide the opportunity for independent consideration and challenge relating to the Annual Governance Statement.

Risk management

Since our last full review of risk management, HIWFRS has carried out a full review of risk management arrangements and this has resulted in an updated Risk Management Policy, guidance and procedures, as well as the implementation of a new Risk Management system to enable risks to be documented, scored and monitored in a consistent manner.

During 2021-22 we carried out a further review to ascertain the extent to which the refreshed approach has been embedded across the organisation. This review resulted in a reasonable assurance opinion and confirmed that significant improvements have been made to ensure that risk management arrangements are sound, documented and embedded within the Authority. A number of suggestions were made to further enhance the Risk Management Policy and guidance and given that the risk management system was still relatively new at the time of our review, work was ongoing to ensure full details are captured for each risk.

In accordance with the constitution, the Standards and Governance Committee play a key role in receiving and reviewing the Organisational Risk Register. This has been supported throughout the year through the Committee's overview of the Risk Register which now features as a regular agenda item throughout the year.

The risk register is a key document that is taken into account during the development of our risk based internal audit plan, with the planned reviews mapped to the risk register. The information in the risk register is taken into consideration when scoping each review in detail to ensure that our work is appropriately focussed.

Control

In general, internal audit work found there to be a sound control environment in place across the majority of review areas included in the 2021-22 plan, that were working effectively to support the delivery of corporate objectives.

We generally found officers and staff to be well aware of the importance of effective control frameworks and compliance, and also open to our suggestion for improvements or enhancements where needed. Management actions agreed as a result of each review are monitored to completion to ensure that the identified risks and issues are addressed.

The key areas of challenge identified or confirmed through our work are outlined below:

Safe and Well Visits

Safe and Well Visits are a person-centred home visit carried out by both Operational and non-Operational staff, as well as volunteers. The visit involves the systematic identification of, and response to, health, wellbeing and home security issues in addition to focussing on fire risk reduction. Our review found that procedures and guidance are in place to support the conduct of safe and well visits and a Multi-Agency Fire Safety Framework also provides all frontline staff with guidance to support effective management of fire risks within the home with the aim to ensure that fire safety risk management is embedded into partner working practices. A post incident procedure is also in place to ensure that appropriate support is provided to a vulnerable person following an incident and that any lessons learned are identified, recorded and shared with partner agencies to ensure that corrective action is taken as needed. Management information relating to Safe and Well visits is available through Power BI and returns are submitted to the Home Office and HMICFRS in line with their requirements.

However, our review also highlighted that completion of the target number of Safe and Well visits was not being met and historically there has been insufficient monitoring of where requests for Safe and Well Visits originated from. This was being addressed through creation of a PowerBI report at the time of our review. Our review also highlighted that targets set by area were not related to risk factors, and were not therefore always realistic. A risk mapping methodology was being worked on at the time of our review to ensure that targets are more realistic going forwards as well as to ensure that risk levels can be assigned to each request to enable work to be appropriately prioritised. Our testing identified a number of non-compliances around the time taken to complete the visits from the referral date, lack of evidence of completed visit forms and delays in closing completed jobs on the system, as well as insufficient monitoring of such non compliances. There were also a significant number of open jobs on the system where it was unclear if a visit had taken place or not and the Prevention Delivery

Plan was incomplete.

In year follow up work confirmed that progress has been made in addressing all of the issues raised, with only two of the 19 agreed management actions now outstanding and these are being actively progressed.

Disclosure and Barring Service (DBS) Checks

A Safeguarding audit in 2018/19 highlighted gaps in DBS evidence recorded on SAP. As a result, the Service undertook a major piece of work to determine the level of DBS check required for each role, record that level against each position within SAP and to bring DBS records in SAP up to date for existing staff. We undertook a further review during the year to ensure that DBS checks are now completed in line with these requirements.

The review confirmed that significant progress has made since our last review to improve the control framework for ensuring that DBS checks are carried out at the right time and are recorded correctly. In particular, there is a clear procedure in place setting out the expectations for DBS checks, responsibilities are clear, and a role mapping document sets out the requirements for each role across the Service. We also confirmed that since early 2021, all SAP position records have been updated to show the correct level of DBS checks required and this ensures that the correct checks are carried out during recruitment. However, our testing has shown that there are still some discrepancies relating to the checks undertaken for existing staff. Some of these issues, for example where higher level checks have been completed than needed, will be addressed when rechecks fall due. However, although for a very small percentage of the overall workforce, we identified instances where the checks carried out did not comply with the requirements of the role. Although compliance reports are available to identify anomalies, we could not find evidence that these are run on a regular basis to ensure that corrective action is taken, or escalated where needed.

Data Protection

We identified that HIWFRS has implemented a number of changes and improvements since our previous review of data protection and has plans to further enhance the control framework going forward to ensure compliance with the Data Protection Act and General Data Protection Regulations.

In particular, a data asset register has been compiled; an internal review of all procedures has taken place, a number of templates have been introduced and we confirmed that identified breaches, Freedom of Information and Subject Access Requests are all dealt with in an appropriate and timely way. Following a gap analysis, the Information Compliance Team have also put in place an action plan to further

enhance controls, but progress has been delayed due to resource issues and changes to the team.

Although HIWFRS have an agreed record retention schedule in place, we found that data across the organisation is not being deleted in line with that schedule.

Data Quality – Incident Reporting System and Vacancy Recording

HIWFRS is required to publish a variety of statistical data both locally and nationally, with much of this being populated from the national Incident Reporting System (IRS). This database is populated by operational fire-fighters when they are called to respond to incidents, and the Home Office requirement is for incident reports to be published within seven days of the incident occurring. We found that although there is a clear data quality procedure in place, various manual and automated data quality processes undertaken by the Organisational Performance Team, and evidence of continued improvement in the completion of IRS reports within seven days as required by the Home Office, there are still some stations that are consistently failing to address their overdue reports.

With regard to vacancy monitoring, whilst effective controls are in place to enable Grey Book (whole-time, on-call and Control) vacancies for operational firefighters to be monitored and accurately reported, there is a lack of central control or monitoring of Green Book staff vacancies that means management information in this area is unreliable. There are however, mitigating controls at the recruitment stage to ensure that only posts required and funded are recruited to, however the issue of data quality remains.

Cleaning Contract Management (Shared Services)

See exempt appendix.

Management actions

Where our work identified risks that we considered fell outside the parameters acceptable to the Authority, we agreed appropriate corrective actions and a timescale for improvement with the responsible managers.

Progress is reported to the Standards and Governance Committee throughout the year through the quarterly internal audit progress reports and management reports. This generally shows good progress in addressing the issues raised in a timely manner, and where actions are overdue, details are provided by management. At the time of writing there were two overdue actions.

6. Anti-Fraud and Corruption

The Authority is committed to the highest possible standards of openness, probity and accountability and recognises that the public need to have confidence in those responsible for the delivery of services. A fraudulent or corrupt act can impact on public confidence and damage reputation and image. Policies and strategies are in place setting out the approach and commitment to the prevention and detection of fraud or corruption. Arrangements are also in place to enable staff to report any concerns.

National Fraud Initiative (NFI) - The NFI is a statutory exercise facilitated by the Cabinet Office that matches electronic data within and between public and private sector bodies to prevent and detect fraud. Public sector bodies are required to submit data to the National Fraud Initiative on a regular basis (every two years). The latest NFI data upload was carried out in October 2020. Potential matches were reviewed by the Authority throughout 2021-22 and we are not aware of any significant issues arising.

No significant issues relating to fraud or corruption have been brought to my attention during 2021-22 that would impact on the system of governance, risk management or control.

7. Quality Assurance and Improvement

The Public Sector Internal Audit Standards require the Head of the Southern Internal Audit Partnership to develop and maintain a Quality Assurance and Improvement Programme (QAIP) to enable the internal audit service to be assessed against the Standards and the Local Government Application Note (LGAN) for conformance.

The QAIP must include provision for both internal and external assessments: internal assessments are both on-going and periodic and external assessment must be undertaken at least once every five years. In addition to evaluating compliance with the Standards, the QAIP also assesses the efficiency and effectiveness of the internal audit activity, identifying areas for improvement.

An 'External Quality Assessment' of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020.

In considering all sources of evidence the external assessment team concluded:

'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles. We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'

8. Disclosure of Non-Conformance

In accordance with Public Sector Internal Audit Standard 1312 [External Assessments], I can confirm through endorsement from the Institute of Internal Auditors that:

'the Southern Internal Audit Partnership conforms to the Definition of Internal Auditing; the Code of Ethics; and the Standards'.

There are no disclosures of Non-Conformance to report.

9. Quality Control

Our aim is to provide a service that remains responsive to the needs of the Authority and maintains consistently high standards. In complementing the QAIP this was achieved in 2021-22 through the following internal processes:

- On-going liaison with management to ascertain the risk management, control and governance arrangements, key to corporate success.
- On-going development of a constructive working relationship with the External Auditors to maintain a cooperative assurance approach.
- A tailored audit approach using a defined methodology and assignment control documentation.
- Review and quality control of all internal audit work by professional qualified senior staff members.
- A self-assessment against the IPPF, PSIAS & LGAN.

10. Internal Audit Performance

The following performance indicators are maintained to monitor effective service delivery:

Performance Indicator	Target	Actual
Percentage of internal audit plan delivered *(to draft report)*	95%	100%
Positive customer survey response		
○ Hampshire & IOW Fire & Rescue Authority	90%	99%
○ SIAP – all Partners	90%	99%
Public Sector Internal Audit Standards	Compliant	Compliant

Customer satisfaction is an assessment of responses to questionnaires issued to a wide range of stakeholders including members, senior officers and key contacts involved in the audit process (survey date April 2022).

11. Acknowledgement

I would like to take this opportunity to thank all those staff throughout the Authority with whom we have made contact in the year. Our relationship has been positive, and management were responsive to the comments we made both informally and through our formal reporting.

Karen Shaw
Deputy Head of Southern Internal Audit Partnership
June 2022

Annex 1

Summary of Audit Reviews Completed 2021-22

Substantial — A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Review area	Summary
Procurement (Shared Services) (Note 1)	This review focused on three contract procurements involving the Shared Service Partners, to assess the effectiveness of the standard procurement process. There is a robust control framework in place to support the procurement process. As part of this review we noted that the Contract Standing Orders for HIWFRA were out of date and in need of updating.

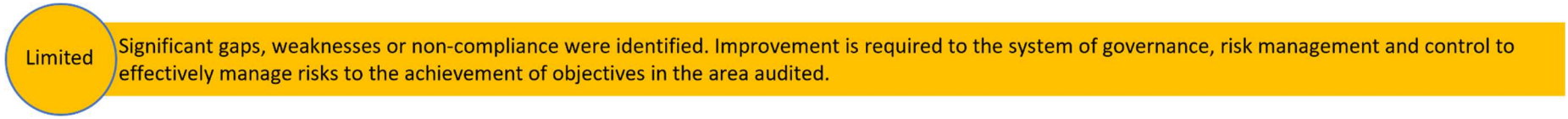
Reasonable — There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Review area	Summary
ICT Contract Management	Our review of arrangements in place for contract management within the ICT departments confirmed that there are effective governance arrangements in place to manage delivery and monitoring of the contracts and the relationship with the suppliers. Two observations were made regarding the need to ensure that all contracts are recorded on the Corporate Contracts Register to ensure requirements under the Local Government Transparency Code 2015 are met, and that periodic financial checks and review of insurance arrangements are carried out for all suppliers.
Cyber Security – Patch Management	This review focused on the governance, policies and procedures in place that ensure that end user devices, physical and virtual servers are subject to testing and approved regular security patching to maintain secure and stable IT operations in support of the business. In general, a sound system of control was found to be in place, however a number of observations were made to further tighten control in particular around confirming that patching was successfully completed for all servers, vulnerability scanning for new servers and formalising the patching policy for servers with high business impact.

ICT Project Management	This review was to provide assurance in respect of project management arrangements within the HIWFRS ICT department. A sample of ICT projects of differing types and complexities were selected with testing focusing on project governance, documentation and reporting. We found a sound system of control to be in place with project management arrangements proportionate to the size, scale and complexity of the project. We raised two observations regarding the need to ensure that sufficient Business Development team resource is available to support all agreed projects, and that all funding requirements are taken into account in the business cases, including funding for ongoing business as usual support and the cost of any external support required as part of the project delivery.
IT Change Management	We reviewed the processes in place to ensure that changes to systems, applications, procedures and services is carried out in an approved, standardised and effective manner which mitigates the impact to end users and the changed environment. A generally sound framework of control is in place with opportunities to improve compliance with lead times for change requests, and procedures for formally closing change requests after post-implementation testing. In line with ITIL guidance, impacting factors listed in change requests could be consolidated into an overall change risk score.
IT User Access (draft report)	The review focused on the management and administration of access to the organisation's computer network and systems to ensure that a user has appropriate access to undertake their role. The review did not include administration of access to individual applications. A generally sound system of control is in place, however observations were raised regarding the need to strengthen controls to ensure that unused accounts are regularly reviewed, and that the policies regarding the use and management of shared accounts and high privilege accounts are documented and approved.
Business Continuity	We reviewed the robustness of the updated arrangements and processes in place for business continuity, including policies, procedures, guidance, responsibilities, business plans and actions taken to reflect lessons learned from any operation of the plans. There is a robust framework in place that is being rolled out across the organisation with a target date to complete all remaining reviews by April 2022.
Risk Management	We reviewed the approach to risk management, to ascertain the extent to which the refreshed approach (as outlined in the risk management policy and associated guidance) has been embedded across the organisation. There is a sound framework of control in place, however the Risk Management Policy and Guidance could be enhanced by including details of the risk appetite and risk tolerance levels as well as detail to support the risk scoring definitions. At the time of our review the risk management system was still relatively new and there were some gaps in the data recorded against each risk. In addition, for risks that are not escalated as organisational risks, there was no assurance protocol in place for risk owners to report on the effectiveness of risk mitigation activity.
Compliant Management of Fleet	This review concentrated on the processes in place to ensure that the scheduling of maintenance for HIWFRS vehicles is in line with legislative and local requirements and this is adhered to. We undertook compliance testing to ensure that vehicle records had been updated and work undertaken is being accurately recorded on the Tranman System (the Transport Management System). In addition, we reviewed the availability of performance data to ensure it is robust and enables appropriate management oversight. We generally found a sound control framework to be in place, however we noted that

	there was no regular key performance or activity reporting to Senior Managements and work was ongoing with the system developer to produce these reports. Our testing also identified that in some cases costs had not been accurately recorded against the job in Tranman.
Prevention and Protection – Competency, Resourcing and Succession Planning	Our review focused on the procedures in place around service delivery expectations of both teams and how resourcing and succession planning is considered. A sound system of control was found to be in place, however although consideration is given to succession planning within the teams, this was not formally documented. We also found that although training is monitored by each team manually, prevention and protection specific training is not recorded within the Service's resourcing database in the same way as operational competencies.
Pay claims (Recurring Allowances) (draft report)	We carried out a full review of the revised procedures and processes in place in relation to the administration and payment of allowances at HIWFRS. This included transaction testing on a selection of payments made across recurring allowances during January and February 2022 to provide assurance that improvements to the process have been implemented effectively, with payments made in line with the Allowances and Expenses Guidance. Testing confirmed that payments were accurate and supported by documentation, however the correct process of notifying the Resources Management Team using a standard pro-forma, to ensure all required information is supplied, was not being followed.
Recruitment (shared services) (note 1)	The scope of this review covered the processes operating within the IBC to ensure the key stages in the recruitment process are adhered to across all Partners (excluding schools) and have been accurately recorded in Success Factors; and this included selecting and testing a sample of recruitments, taken from all Partners. We also reviewed the monitoring and reporting arrangements for the recruitment process. Pre-employment checks and processes included in the Good Work Plan, were excluded from the scope as these have been the subject of separate reviews. We found a generally sound framework of control to be in place. Testing found a small number of cases where the Contract of Employment had been issued after the start date, however this was outside the control of the IBC and related to late notification or retrospective hires, reporting of which was already being improved to raise awareness and improve compliance.
Procurement Cards (Shared Services) (note 1)	The scope of this review focused on processes within the IBC in ensuring P-Cards requests are received, processed, and administered in line with partner agreements and arrangements. Samples were taken from all partners for this review. Embedded (virtual) cards were not included within this review as they are not widely used. There is a sound framework of control in place, however opportunities were identified to produce specific 'hand-off' documents for all partners and to document a clear audit trail for actions taken for any upload discrepancies between the P Card system and SAP.

Pre employment checks – Right to Work (Shared Services) (note 1)	The scope of this review focussed on the pre-employment checks regarding the changed Right to Work legislation. Sample Testing was completed for each of the Partners using the recruitment services from the issuing and acceptance of the Conditional Offer to the IBC notifying Partners of the completion of Pre-Employment Checks. Controls were found to be robust, however in some cases there was no evidence recorded on the system that recruiting managers had been notified that the checks had been successfully completed.



Review area	Summary
Referral pathways for Safe and Well Visits	This review focused on referrals from key stakeholders and partners to ensure that vulnerable members of the community are protected from fire risks. We looked at the number of Safe and Well Visits made against the agreed targets in place and also how those targets are calculated to ensure that they are focused on relevant risk factors. At the time of our review a number of key areas covered by this audit, e.g. monitoring of referral data and risk mapping, were the subject of ongoing work within HIWFRS. Our review found that clear procedures and guidance are in place; a Multi-Agency Fire Safety Framework provides all frontline staff with guidance to support effective management of fire risks within the home; post incident procedures ensure that appropriate support is provided to a vulnerable person following an incident and that any lessons learned are identified, recorded and shared with partner agencies to ensure that corrective action is taken as needed. Management information relating to Safe and Well visits is also available through Power BI and returns are submitted to the Home Office and HMICFRS in line with their requirements. However, our review also highlighted that completion of the target number of Safe and Well visits was not being met and historically there has been insufficient monitoring of where requests for Safe and Well Visits originated from. This was being addressed through creation of a PowerBI report at the time of our review. Our review also highlighted that targets set by area were not related to risk factors, and were not therefore always realistic. A risk mapping methodology was being worked on at the time of our review to ensure that targets are more realistic going forward as well as to ensure that risk levels can be assigned to each request to enable work to be appropriately prioritised. Our testing identified a number of non-compliances around the time taken to complete the visits from the referral date, lack of evidence of completed visit forms and delays in closing completed jobs on the system, as well as insufficient monitoring of such non compliances.

	There were also a significant number of open jobs on the system where it was unclear if a visit had taken place or not and the Prevention Delivery Plan was incomplete. In year follow up work confirmed that progress has been made in addressing all of the issues raised, with only two of the 19 agreed management actions outstanding.
General Data Protection Regulation (GDPR) and Data Protection Compliance	This audit followed up on both the 2017/18 and 2018/19 reviews, which both resulted in limited assurance opinions. The scope examined central controls to ensure compliance with the Data Protection Act and General Data Protection Regulations, and we tested compliance across the organisation. We identified that HIWFRS has implemented a number of changes and improvements since our previous audit and has plans to further enhance the control framework going forward. A data asset register has been compiled; an internal review of all procedures has taken place and a number of templates have been introduced. Testing identified that breaches, Freedom of Information and Subject Access Requests are all dealt with in an appropriate and timely way. The Information Compliance Team understand where there are gaps in the control framework, and the ensuing risks, and have plans to address them, but progress has been delayed due to resource issues and changes to the team. Although HIWFRS have an agreed retention schedule in place, the reason for the limited opinion is that data across the organisation is not being deleted in line with that schedule.
Data Quality – Incident Reporting System reports and vacancy management	HIWFRS is required to publish a variety of statistical data both locally and nationally, with much of this being populated from the national Incident Reporting System (IRS). This database is populated by operational fire-fighters when they are called to respond to incidents, and the Home Office requirement is for incident reports to be published within seven days of the incident occurring. The audit initially focused on the processes in place to ensure the accuracy of data and timely completion of IRS reports and, separately, vacancy recording in SAP, with testing carried out on a sample of data. Although there is a clear data quality procedure in place, various manual and automated data quality processes undertaken by the Organisational Performance Team, and evidence of continued improvement in the completion of IRS reports within seven days as required by the Home Office, there are still some stations that are consistently failing to address their overdue reports. With regard to vacancy monitoring, whilst effective controls are in place to enable Grey Book (whole-time, on-call and Control) vacancies for operational firefighters to be monitored and accurately reported, there is a lack of central control or monitoring of Green Book staff vacancies that means management information in this area is unreliable. There are however, mitigating controls at the recruitment stage to ensure that only posts required and funded are recruited to, however the issue of data quality remains.

Disclosure and Barring Service (DBS) Checks	This review focused on ensuring that the DBS requirements for each role are agreed and documented and we carried out sample testing to ensure that checks and rechecks are carried out in line with these requirements. The review confirmed that significant progress has made since our last review to improve the control framework for ensuring that DBS checks are carried out at the right time and are recorded correctly. In particular, there is a clear procedure in place setting out the expectations for DBS checks, responsibilities are clear, and a role mapping document sets out the requirements for each role across the Service. Since early 2021, all SAP position records have also been updated to show the correct level of DBS checks required and this ensures that the correct checks are carried out during recruitment. However, our testing has shown that there are still some discrepancies relating to historic checks for existing staff that have been undertaken. Some of these issues, for example where higher level checks have been completed than needed, will be addressed when rechecks fall due. However, although for a very small percentage of the overall workforce, we identified instances where the checks carried out did not comply with the requirements of the role. Although compliance reports are available to identify anomalies, we could not find evidence that these are run on a regular basis to ensure that corrective action is taken, or escalated where needed.

No — Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

Review area	Summary
Cleaning Contract Management (Shared Services)	See exempt appendix.

Note 1) These are Shared Service audits with no direct HIWFRS involvement, however overarching accountability for HIWFRS Shared Services activity sits with the DCFO, Director of Policy, Planning and Assurance and the Head of Partnerships and External Relationships.