



North Yorkshire Police, Fire and Crime Commissioner Fire and Rescue Authority

Internal Audit Progress Report

20 September 2022

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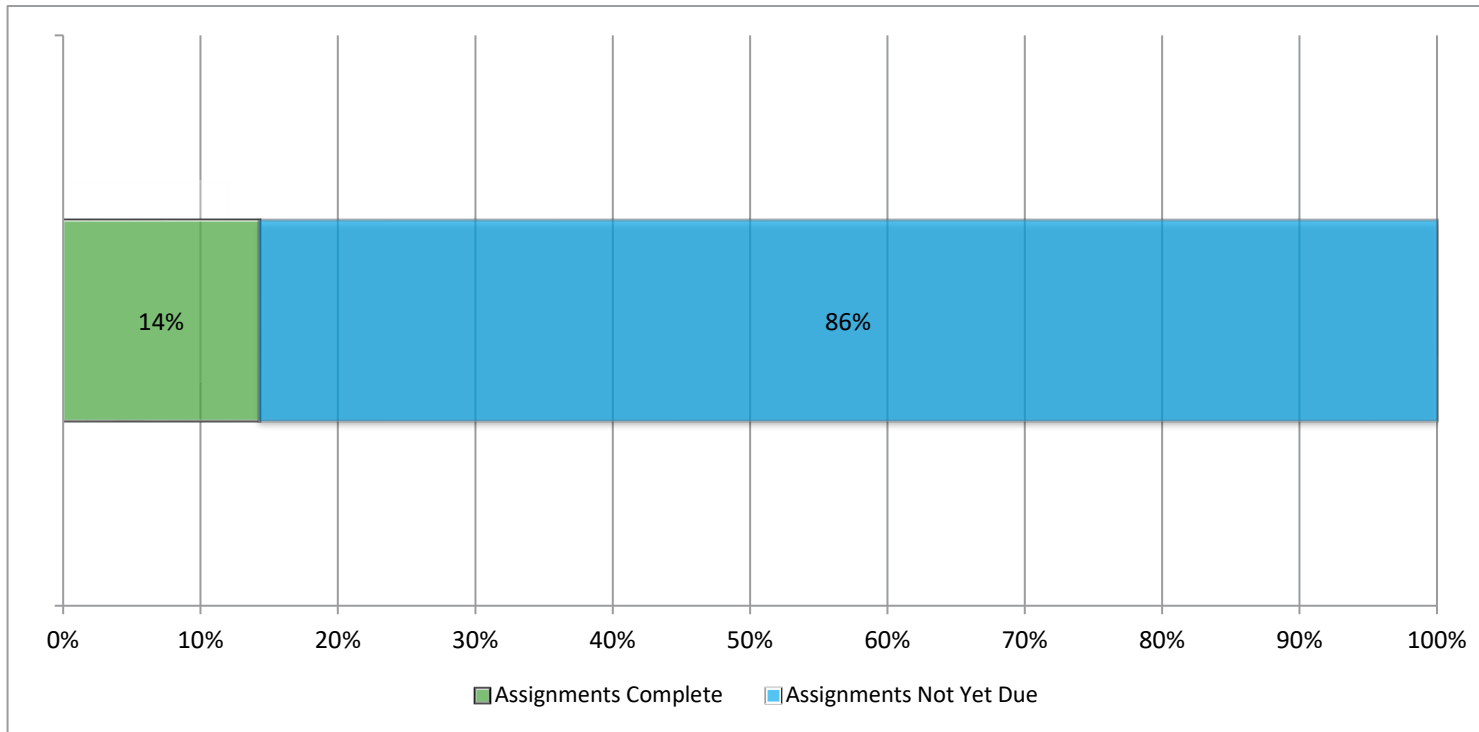
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1 Introduction

The internal audit plan for 2022/23 was approved by the Independent Audit Committee (IAC) on 15 March 2022.

The graphic below provides a summary update on progress against this plan.



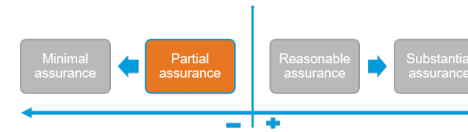
2 Reports

2.1 Summary of final reports being presented to this committee

We have finalised the following report since the previous meeting and this is detailed below:

Assignment	Opinion issued	Actions agreed		
		L	M	H
Payroll – Process and Control Assurance	Partial Assurance	1	4	2

Objective: The Service has an appropriate framework in place to ensure that all individuals working for the Fire and Rescue Service are paid all monies due to them in a timely manner.



Appendix A: Progress against the internal audit plan 2022/23

Assignment	Status	Target Independent Audit Committee
Health and Safety	Planning document issued and approved Fieldwork scheduled to take place week commencing 5 September 2022	December 2022
Fleet Management	Planning document issued Fieldwork scheduled to take place week commencing 10 October 2022	December 2022
On-call Firefighter Recruitment Process	Fieldwork scheduled to take place week commencing 14 November 2022	December 2022
ICT: Maintenance and Updates	Fieldwork scheduled to take place week commencing 16 January 2023	March 2023
Follow Up of Previous Internal Audit Management Actions	Planning document issued Fieldwork scheduled to take place week commencing 23 January 2023	March 2023
Procurement	Fieldwork scheduled to take place week commencing 6 March 2023	June 2023

Appendix B: Other matters

Changes to the audit plan

Detailed below are the changes to the audit plan:

Note	Auditable area	Reason for change
1.	Procurement (Reported to the IAC on 21 June 2022)	Per the approved internal audit plan, the Procurement review was scheduled to take place week commencing 18 July and due to be reported to the IAC in September. At the request of management, the review has been rescheduled to March 2023 to allow for the joint procurement team to be established.
2.	Health and Safety	Per the approved internal audit plan, the Health and Safety review was scheduled to take place week commencing 11 July and due to be reported to the IAC in September. At the request of management, the review has been rescheduled to September 2022.

Head of Internal Audit Opinion 2022/23

The 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 reports and may result in a qualified / negative annual opinions. We have finalised one negative opinion to date which will not in isolation qualify the opinion. Further updates will be provided throughout the year.

Appendix C: Key performance indicators (KPIs)

Delivery			Quality		
	Target	Actual		Target	Actual
Draft reports issued within 10 days of debrief meeting	10 days	3 days	Conformance with PSIAS and IIA Standards	Yes	Yes
			Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	<i>As and when required</i>
Final report issued within 3 days of management response	3 days	1 day	Response time for all general enquiries for assistance	2 working days	2 working days
			Response for emergencies and potential fraud	1 working day	-



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