

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

AUDIT AND PERFORMANCE MANAGEMENT COMMITTEE

7 MARCH 2011

1. REVISION OF INTERNAL AUDIT PLAN 2010/11

Report of the Audit Services & Risk Management Manager
[Sandwell MBC].

RECOMMENDED

That the Audit and Performance Management Committee agree to the revision of the Internal Audit Annual Plan.

2. PURPOSE OF REPORT.

- 2.1 To ask the Committee to approve revisions to the current year Internal Audit plan.

3. BACKGROUND

- 3.1 Audits of Long Term Planning, and Health and Safety were originally included in the Internal Audit Plan for 2010/11 and approved by the Audit Committee at its meeting of 29 March 2010.
- 3.2 The following changes are now proposed:

Long Term Planning

This review was included in the plan at the request of the Audit Commission. Following discussions with the Commission regarding the scoping of such a review, they are now of the opinion, that if no immediate risks are identified, the audit will no longer be required. Therefore, this review will not be undertaken and the subject has returned to the Audit Universe, where it will form a part of future Audit Needs Assessments (i.e. it will be risk scored each year, and should the risk increase, it will be put back into the plan).

Health & Safety

The Authority has the following corporate risk:

“The Fire Authority suffers a significant health, safety or environmental failure, resulting in a legal challenge and or/litigation”

This risk is underpinned by a number of ‘risk events’ that could lead to the corporate risk being realised. The Risk Register identifies a number of preventative control measures to mitigate the corporate risk (predominantly through the use of Standing Orders).

Therefore, an audit of the Health & Safety processes was included in the Internal Audit Plan. The purpose of the audit was to review the management of Health and Safety systems, with an emphasis on organisational responsibilities, health and safety policy, planning and training for health and safety and control measures, such as risk assessments and safe working which have been embedded to mitigate risk. In addition it was to focus on progress in the implementation of recommendations by other agencies, and an overview of the assurance that the Audit and Performance Committee can obtain from these.

Following discussions with the Authority, it was understood that this approach reflected the specific areas scrutinised as part of the Operational Assessment. Therefore, the scope was refined in order to check that control measures were relevant and adequately addressed the corporate risk, that assurances that these controls had been identified and were operating, and that there were no gaps in either the controls or assurance framework. The review would also check that Members and senior management were engaged in, and provided with up to date and accurate health and safety information and performance data in order to enable a sufficient level of monitoring and that Standing Orders, where used as part of the assurance framework, were being followed.

However, following a number of discussions with Fire Service management, they expressed a preference that this audit should not be undertaken due to the following:

- There are many other sources of assurance relating to Health and Safety, including peer reviews, self assessments, ROSPA awards, policies and procedures etc.
- Performance data and indicators produced are currently being reviewed by the SAG (Strategic Advisory Group).
- A national report produced in October 2010 by the HSE (Health and Safety Executive) contained recommendations that the Authority considered to be applicable to all other authorities. The recommendations concentrated on training and maintenance of core skills for fire fighters and all officers and this is currently the main health and safety focus for WMFS.
- Health and Safety is currently determined within the audit plan as a medium risk and therefore subject to review on a once every three year cycle. As the Authority's Health and Safety arrangements were subject to a detailed, accredited, external peer review/ self assurance process via the Operational Assessment (this assessment was a key element of the CAA framework and applicable to all Fire and Rescue Services) process in February/March 2009 it was felt that an additional assessment of the Health and Safety arrangements within the 10/11 calendar year was not required on the basis of timeliness.

3.3 These amendments should not impact upon internal audits ability to provide a year end audit opinion on the overall adequacy and effectiveness of the internal control processes. However, their non-completion will need to be recorded in the opinion statement.

4. **EQUALITY IMPACT ASSESSMENT**

In preparing this report an initial Equality Impact Assessment is not required and has not been carried out. The matters contained in this report will not lead to and/or do not relate to a policy change.

5. **LEGAL IMPLICATIONS**

The Accounts and Audit Regulations Act states that a relevant body must "maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices".

6. **FINANCIAL IMPLICATIONS**

There are no direct financial implications arising from this report.

BACKGROUND PAPERS

Strategy for Internal Audit.

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