

**WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

**AUDIT AND RISK COMMITTEE**

**25 SEPTEMBER 2023**

1. **INTERNAL AUDIT BY SANDWELL MBC – INFORMATION GOVERNANCE**

Report of the Clerk to the Authority.

RECOMMENDED

THAT the contents of this report are noted for information.

2. **PURPOSE OF REPORT**

To provide assurance to the Audit and Risk committee that information governance activities within the organisation are audited and monitored.

3. **BACKGROUND**

3.1 Sandwell MBC, as part of their internal audit plan, undertakes an annual themed review of information governance activities in West Midlands Fire Service. The outcome report gives a determination of the level of assurance and makes recommendations for improvement.

3.2 This review commenced on 7<sup>th</sup> March 2023 and concluded on 24<sup>th</sup> August 2023.

3.3 The focus was the data protection area.

3.4 Internal documents and publicly available documents were examined plus any additional information to inform the final determination.

4. **OUTCOMES**

A clean report with a determination level of ‘substantial assurance’ and confirmation that the actions generated by the previous review in 2020-21 have been implemented.

The full report is detailed in appendix 1.

5. **EQUALITY IMPACT ASSESSMENT**

Not required.

6. **LEGAL IMPLICATIONS**

Non-compliance with relevant information governance legislation could result in reputational damage and monetary penalties by the Information Commissioner's Office (ICO).

7. **FINANCIAL IMPLICATIONS**

None.

8. **ENVIRONMENTAL IMPLICATIONS**

None.

**BACKGROUND PAPERS**

[Final Report - Data Protection 2023.docx](#)

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Simon Barry  
ASSISTANT CHIEF FIRE OFFICER  
AND DIRECTOR OF ENABLING SERVICES

# Internal Audit Report

## Data Protection



### Report distribution:

Kash Singh – Head of Digital and Data  
Karen Gowreesunker – Assistant Chief Fire Officer,  
Director of Enabling Services & SIRO  
Martina Doolan – Data Manager

Report no: FS605  
Date issued: August 2023

### Contents:

1. Executive summary
2. Issues arising

## Executive summary

### Introduction

An audit of Data Protection was undertaken as part of the approved Internal Audit Plan.

### Scope and objectives of audit work

Our audit considered the objectives and the potential risk to the achievement of those objectives.

Objectives Reviewed	Potential Risks
To assess how well the Authority is meeting its requirements relevant to the General Data Protection Regulations.	Non-adherence to the Data Protection Act 2018 (DPA 2018), and the General Data Protection Regulation (GDPR). Ineffective monitoring processes in place to ensure compliance.
Limitations to scope of audit	To review the control arrangements in operation relating to the activities of the Authority undertaken during the review period.

### Overall conclusion

Our audit provides **substantial assurance** over the adequacy of the controls reviewed as part of the process to mitigate risks to an acceptable level.

No Assurance	Limited	Reasonable	Substantial
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.	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	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.	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.

### *Key issues identified*

We have not identified any significant issue where improvement could be made.

As part of the previous internal audit review of Data Protection, we identified two issues relating to:

- Assurance could not be provided that subject access requests were responded to within specified deadlines.
- Monthly monitoring reports were presented to the Strategic Enabling Team (SET) detailing the number of Subject Access Requests (SARs) and Freedom of Information Requests (FOIs) received by the Authority, and how many had been responded to within a specified time frame. It was identified that the reports presented to SET contained errors.

As part of the current review, we have followed-up these matters and confirmed that they have been addressed, with automated processing now in place to ensure requests are dealt with on a timely basis and the SET has access to the Power Bi dashboard to provide access to relevant information and statistics enabling effective monitoring to be undertaken.

### *Limitations inherent to the internal auditor's work*

This report has been prepared solely for the authority in accordance with the terms and conditions set out in the terms of reference. Internal audit does not accept or assume any liability of duty of care for any other purpose or to any other party. This report should not be disclosed to any third party, quoted or referred to without prior consent. Internal audit has undertaken this review subject to the limitations outlined below.

#### **Internal control**

- Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgement in decision making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

#### **Responsibilities of management and auditors**

- It is management's responsibility to develop and maintain sound systems of risk management, internal control and governance for the prevention and detection of irregularities and fraud. Internal audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems.
- Internal audit endeavours to plan audit work so that it has a reasonable expectation of detecting significant control weakness and if detected, will carry out additional work directed towards identification of consequent fraud or other irregularities. However, internal audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected.
- Accordingly, these examinations by internal auditors should not be relied upon solely to disclose fraud, defalcations or other irregularities which may exist.