



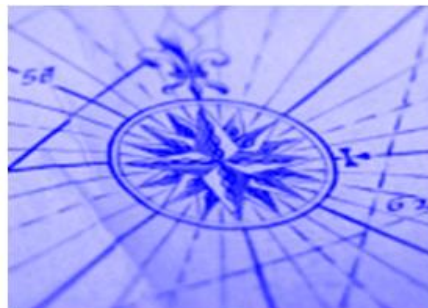
Dorset & Wiltshire Fire and Rescue Authority

Internal Audit Report for the Dorset & Wiltshire Fire and Rescue Service

2018/19 Block 1 - June 2018



Client Focused



Providing Guidance



Driving Forward



Clear Assurance

1. Introduction
2. Executive summary
3. Audit highlights
 - A (i) – Fleet Management System
 - A (ii) – On-call system
 - A (iii) – GDPR Preparations
 - A (iv) – Resilience
 - A (v) - Procedural alignment
4. Annual Plan Progress Summary
5. Performance indicators for 2018/19
6. Grading of Opinions and Recommendations

Audit visit: April/ May 2018

Audit lead: Robin Pritchard

Contact details: E. robin.pritchard@gatewayassure.com M: 07792 296830

Gateway Assure staff deployed: Dean Cullis, David Long, Richard Bradley

This report summarises the outcome of work completed to date against the operational audit plan approved by the Dorset & Wiltshire Fire and Rescue Authority (Authority), Finance, Governance & Audit Committee (now Finance & Governance Committee) and the Chief Fire Officer and incorporates cumulative data in support of internal audit performance and how our work during the year feeds in to our annual opinion.

The sequence and timing of individual reviews has been discussed and agreed with management to ensure the completion of all audits within the agreed Internal Audit Strategy 2018/19 in a timely manner. The scope for each review has been agreed with nominated managers and is intended to focus on the key risks to which that area of the organisation's activity is exposed and the associated controls which we would expect to be in place to ensure that risk is managed within the risk appetite approved by the Strategic Leadership Team (SLT). Our approach is to document and evaluate the adequacy of controls operating within the system. The key controls operated by management have been assessed against the controls we would expect to find in place if best practice in relation to the effective management of risk, the delivery of good governance and the attainment of management objectives is to be achieved. Where applicable, selected and targeted testing has been used to support the findings and conclusions reached.

The Executive summary which follows provides an assurance opinion which arises from the outcomes of the audits undertaken in this block of work and which have been discussed with senior management. The highlights emerging from each area subject to review are shown in the more detailed commentary that is then provided.

A summary of progress against the years planned operational activity is enclosed along with details of opinions and recommendations; this will provide assurance regarding delivery of the plan against the timetable established by the Finance, Governance & Audit Committee in March 2018.

We have performed our work in accordance with the principles of the Institute of Internal Auditors (IIA) International Professional Practice Framework (IPPF) and the Public Sector Internal Audit Standards (PSIAS) in so far as they are applicable to an assignment of this nature and you our client.

We therefore report by exception and only highlight those matters of significance that we believe merit acknowledgement in terms of good practice or undermine the system's control environment and which require attention by management.

If any matters require clarification prior to the meeting of the Finance & Governance Committee please do not hesitate to contact the Engagement Director, whose contact details appear on the contents page of this report.

The results of our visit to Dorset & Wiltshire Fire and Rescue Service are summarised in this section of the report and are considered in relation to each area reviewed.

The extent of comment in relation to each audit area is restricted deliberately so as to highlight the significant issues that we believe need to be drawn to the attention of the Finance & Governance Committee and management. We provide an opinion in relation to each audit area that relates to the level of assurance that can be provided as evidenced within each review; and takes account of the issues identified and the recommendations made. The opinion is expressed in terms of the control framework for the area under review, as currently laid down and operated, and takes account of whether the risks material to the achievement of the organisation’s objectives for this area are adequately managed and controlled. The opinion is therefore expressed as substantial, adequate or limited.

These are supported by a more detailed analysis of each review that is contained as an audit highlights summary which follows this executive summary.

Audit Area	Opinion	Recommendations				
		F	S	MA	Total	Agreed
1. Fleet management	Substantial	0	0	4	4	4
2. On-call system	Substantial	0	0	3	3	3
3. GDPR	Substantial	0	1	1	2	2
4. Resilience	Substantial	0	0	4	4	4
5. Procedural alignment	Substantial	0	0	0	0	0

Fundamental (F)	- The organisation is subject to levels of fundamental risk where immediate action should be taken to implement an agreed action plan.
Significant (S)	- Attention to be given to resolving the position as the organisation may be subject to significant risks.
Merits Attention (MA)	- Desirable improvements to be made to improve the control, risk management or governance framework or strengthen its effectiveness.

As part of our service to you as our client we will follow-up on those recommendations made during the periods which we are on-site and report assurance or otherwise regarding completion of management actions at the next Finance & Governance Committee meeting. Where follow-up is required to be undertaken within a more immediate timescale we will be pleased to arrange for this to be undertaken, whilst recognising that there may be implications on time allocation within the operational plan.

ICT Migration Single Fleet Management System

Executive summary – ICT Migration Single Fleet Management System

1.1 After combination the service operated two separate fleet management systems, an early version of Tranman in the North and MiQuest in the south. The decision was taken to bring all the Service under a new later version of Tranman. There is a project in place for the process which is recorded on Sycle, with a detailed dated plan included in the supporting documentation. It was however highlighted that this document included a number of 'To Be Confirmed' in the completion date column, which we suggest should be converted to specific dates to add focus.

1.2 Significant staff training issues have been experienced during this migration process, as is to be expected, with the North area having initial operational knowledge of the system, and the southern area learning the system from scratch. This has not been helped by a number of senior staff members moving on, thus creating additional pressure on remaining management.

1.3 Currently the migration work has been completed, however a more reactive project implementation has been required than that envisaged; as problems arise they are addressed. As the intense workload starts to settle down, we have suggested a series of post implementation reviews should be set up, undertaken and the results recorded to be used as a learning tool for future projects.

1.4 The level of training required for the two areas is different due to the use of an early version of Tranman already being used in the North. Standards are constantly being assessed and training is implemented where the need arises.

1.5 The project does have its own project on Sycle and as such it has been monitored through the performance management process within Sycle. In addition, the project leads review the actual progress against the initial plan and report where the project is slipping or requires further resources.

1.6 In addition the Project lead reports to SLT and the Finance & Governance Committee with an update on a quarterly basis, we would however suggest that greater detail is included in these reports to allow the Members to fully appreciate the project, implementation issues and current standing.

1.7 We have made four recommendations where we feel additional attention is required, these relate to:

- Staffing issues that have arisen since the start of the project, whilst managing the migration,,
- Setting up post project reviews to ensure that all systems are implemented and working properly,
- Increasing the level of detail within the reports given to the SLT and Authority members, and
- Ensuring specific dates are included within the project, replacing the 'TBC' currently showing.

Key control areas subject to review

1. Appropriate plan in place
2. Staff in place to manage the system
3. Post Implementation reviews
4. Training available for new users
5. On going training available for existing users
6. Monitoring of migration process
7. Monitoring reporting on Sycle
8. Management Information is accurate and timely.

Executive summary – On-Call systems

1.1 DWFRS have in place a project for implementing change to On-Call with the aim of moving from the current remuneration system to a more formalised salary based scheme across the Service by September 2019.

1.2 Action plans exist at both a station and at a task level. These clearly identify what tasks have been completed and which are still to be started. The station action plan highlights which stations have been moved onto the new scheme during a trial period and the “tranches” in which stations still to go through the process are placed. It was highlighted that it may be beneficial, for monitoring and awareness purposes, to allocate specific dates within each phase for introductions at each station, however, assurance was provided that this would be considered following the consultation process.

1.3 Regular meetings are held between the project controller, the individual stations, management and any external stakeholders; such as the Unions. It was noted that a significant vote was due within the Unions on the new scheme during July, and the outcome of that vote will have a significant effect on the process and the speed of implementation.

1.4 Throughout the project where issues have been identified they have been quickly addressed and actions completed to resolve them. Of particular note, this has led to a support document being produced which clarifies how an individual's pay will be made up and the effect of an average pay packet under the new scheme, clearly identifying the advantages and disadvantages of the changes, with the aim of encouraging acceptance.

1.5 As the project is included on Sytle, the management information identifying the current status of the project can be downloaded at any time. The level of detail within the reports available was appropriate to allow the user to make an informed decision on the project. We would suggest that the monitoring sheets be extended to ensure once the project has received full approval then an additional check is implemented to ensure that all those stations currently on a trial basis are fully integrated to the new system.

1.6 We have made two recommendations where we feel additional attention is required, these relate to:

- Ensuring that any slippages from the proposed plan are fully recorded and reported, and
- When the final scheme is fully approved a schedule is set up to ensure that all stations are transferred in a timely manner, including the stations which were only included on a trial basis.

Key control areas subject to review

1. Objectives of On call review have been established
2. Scope and requirements of the project are clearly identified
3. An action plan with timelines is used to manage transformation
4. Transition spreadsheet review
5. Identification of issues is recorded and actions documented
6. A lessons learnt review is undertaken
7. Advantages and disadvantages of the new scheme are highlighted
8. Management information is accurate and timely.

Preparation for GDPR

Executive summary – Preparation for GDPR

1.1 The Service has in place policies and procedures relating to Data Protection which have been reviewed as part of the 'Combination Process'. In preparing for GDPR compliance, the Service has used advice from the Information Commissioners Office (ICO) to review its approach to the collection, handling and security of personal data to verify that it is moving towards compliance with the General Data Protection Regulations which came into effect on 25 May 2018. As part of this process, the policy statements have been re-visited to ensure compliance and these were approved by the Authority on 6 June 2018.

1.2 In overall terms, this has involved benchmarking and responding to twelve steps which the ICO recommended using as a basis for preparing the organisation's readiness to comply, which are shown opposite and which have been used as a natural basis for this review.

1.3 The Service undertook an initial assessment of its position against this benchmark at an early stage in order to enable potential compliance gaps to be identified. These were used as a basis for the development and monitoring of appropriate action plans to respond on a priority basis to needs to develop or enhance policies and procedures as well as ensure that appropriate communication took place with stakeholders both within and outside the organisation.

1.4 As a result the Service is to be commended for the progress that has been achieved and whilst a number of actions remain in progress, these are unlikely to draw any negative criticism in our view from the ICO whose stated position is that 25 May 2018 was not a deadline but more a date by which each organisation was expected to be able to demonstrate that it was fully aware of its obligations and had plans in place to comply within a reasonable timeframe. The Service has nominated the Information Governance Manager as the Data Protection Officer, although references remain to the posts former title Information Manager and these should be updated to remove potential confusion.

1.5 The audit has demonstrated that the significant aspects of preparation are complete in terms of increasing awareness, identifying data assets and their purpose, handling and security, obtaining appropriate consent, management of data breaches and communication with the ICO.

1.6 We have made one further recommendations where we feel additional attention is required, to ensure that staff are aware of the urgency of reporting data breaches on a timely basis to the DPO so that reports can be made directly to the ICO within the 72 hour deadline and thereby avoid potential fines, through review of paragraphs 2.2.1 of IM 9 - Information Security Incident Management procedures.

Key control areas subject to review

1. Awareness of the rights of individuals
2. Data handling
3. Privacy Impact Assessments plans
4. Role of Data Protection Officer
5. International responsibility
6. Stakeholder Communication
7. Awareness of personal data
8. Privacy notices
9. Handling Subject Access Requests
10. Lawful basis for handling personal data
11. Seeks, records and manages consent, and
12. Procedures in place to detect, report and investigate a personal data breach.

Executive summary - Resilience

1.1 The Civil Contingencies Act 2004 and accompanying regulations provide a framework for local agencies to prepare, plan and respond to civil emergencies. Category 1 (the emergency services, local government and NHS bodies) and two organisations (the HSE, transport and utility companies) come together to form local resilience forums (LRFs) to help co-ordination and co-operation between local responders. Resilience Direct is the Government approved secure information sharing platform that enables real time information sharing across organisational and geographic boundaries so that local agencies can work collaboratively during an incident.

1.2 DWFRS makes an important contribution to its two LRFs (Dorset and Wiltshire & Swindon) through regular attendance by the Resilience Support Manager (RSM), its subject matter expert, and other senior personnel so that Community Risk Registers and individual Risk Response plans are well maintained.

1.3 Aside from the national and LRF guidance, the audit found DWFRS does not have its own resilience policy or procedure document to set out the importance of 'resilience' within the organisation, its overall commitment and approach and the key responsibilities of personnel that would focus attention and allow non-performance to be managed where appropriate. It is noted that DWFRS have a Community Safety Policy statement that includes Resilience which is available on their website.

1.4 Permission must be sought from 'page owners' in Resilience Direct, some of whom may be employed by external organisations, in order to access important content. There is a risk that DWFRS officers have not planned for and therefore anticipated what pages of Resilience Direct they might need to access which could lead to delayed incident response. It is important that officers regularly review and consider what pages of Resilience Direct they need to access to mitigate this risk.

1.5 The RSM has significant knowledge and expertise and DWFRS has become reliant on his work with the LRFs and other important contributions such as the action plan he has developed to address findings from the Kerslake report. The RSM is considering taking retirement and arrangements for the RSM to transfer requisite knowledge should be monitored. The Service has arrangements in place

Key control areas subject to review

1. Access to and use of Resilience Direct
2. Attendance at Local Resilience Forums
3. Community Risk Registers
4. Kerslake report and lessons learned
5. Embedding new Fire Service Standards
6. Developing senior personnel
7. Multi-agency training
8. Maintaining awareness of the National Coordination and Advisory Framework.

for this, including a decision taken in May by SLT to move the responsibility for resilience under the Head of Democratic Services & Corporate Assurance. Resources for this role have been considered within service structure, including succession planning for RSM.

1.6 DWFRS have appropriate systems and processes in place to monitor the operational competency of officers. The audit identified that the Developments Matrix requires updating to include multi agency and level 4 staff competencies. Furthermore, competency statements need to be added to the tracking databases to help measure the competence of operational level 4 staff. Despite this all Level 4 Officers have attended national Multi- Agency Gold Incident Command (MAGIC) courses and have undertaken an internal Level 4 incident command assessment (ICAL4).

Key control areas subject to review

1. Access to and use of Resilience Direct
2. Attendance at Local Resilience Forums
3. Community Risk Registers
4. Kerslake report and lessons learned
5. Embedding new Fire Service Standards
6. Developing senior personnel
7. Multi-agency training
8. Maintaining awareness of the National Coordination and Advisory Framework.

Procedural Alignment

Executive summary – Project Alignment

1.1 Since the Combination of the two Services a project to align all the policies and procedures of the two Services under one DWFRS banner has been managed. This was planned as a three year programme which is now in its final year. Over the period of the programme those policies and procedures considered to be of a higher risk were completed on a priority basis and so the current final year is concentrating on all the remaining procedures which have been classed as a lesser risk. The annual work plan has been approved and confirms that all the relevant procedures have been captured within the process.

1.2 Included within the programme was a process to ensure timely and appropriate review and update of a policy or procedure. It was confirmed during the audit fieldwork that the process had been followed and any issues identified recorded and reported appropriately within the Service

1.3 A sample of five procedures were tested from the year two completed annual programme. The testing confirmed that each of the sample had undergone the correct alignment process and included all the appropriate supporting documentation. No issues regarding review and alignment were identified within the sample selected.

1.4 Discussions with the management team identified that slippage to the plan does occasionally occur, however this is not a regular occurrence. Where slippage does occur then it is included within a report prepared for the SLT.

1.5 Part of the alignment process is to ensure that each procedure has a review date, where the procedure is reviewed to ensure it is still fit for purpose and/or requires update, in which case this will be completed within the programme. As the list of review dates is easily identifiable, a regular review of upcoming procedures requiring a review is undertaken and authors are reminded of their responsibility to complete the review.

1.6 On a quarterly basis the project lead prepares and presents a report to the SLT to identify the current status of the project, if any issues or slippages have been experienced during the period, and what actions, if any, have been completed to mitigate the issue.

1.7 The project has therefore we feel been well controlled and was continuing to progress in line with the initial expectations. We have made no recommendations where we feel additional attention is required.

Key control areas subject to review

1. Review Programme in place
2. Policy and procedure to undertake the programme in place
3. Monitoring of programme is effective
4. Annual approval of plan
5. Reporting of slippage to the appropriate body
6. Management Information regarding progress is accurate and timely.

Audit area	ICT Migration Single Fleet Management System		
Management Objective:	Successful completion of the transition programme to a single fleet management system through project plans to migrate data to a single system basis (Corporately and departmentally) in order to effectively support service delivery.		
Responsible Officer:	Ian Thomas - Head of Assets		
Key risks for consideration			
1. The Service fails to deliver a single fleet management system which impacts upon delivery of fire and rescue services			
Overall opinion:	Substantial	Adequacy of control framework:	Good
		Application of control:	Adequate

Main Recommendations	Priority	Management Response	Implementation Plan
<p>1. Staffing Issues</p> <p>We recommend that staffing issues on the project are addressed as a matter of urgency to ensure that both the North and South teams are fully on board to implement the project to established timescales.</p>	MA	<p>Fleet Department have doubled the training input to user staff in order to improve their understanding and efficiency of use. Regular team meetings are held to share best practice and to understand any training gaps or suggestions to improve functionality. Project Team member attending weekly to assist in the above process.</p>	<p>Responsibility: Head of Assets</p> <p>Target date: 31st Dec 2018</p>

Main Recommendations	Priority	Management Response	Implementation Plan
<p>2. Post Project Reviews</p> <p>We recommend that dates are set for post project reviews to focus all involved in getting the project and the reviews completed in a controlled way.</p>	MA	The Project Plan has been amended to show the post-project review taking place in the 2 nd week of December 2018.	<p>Responsibility: Head of Assets</p> <p>Target date: 17th December 2018</p>
<p>3. Project reporting</p> <p>We recommend that regular detailed reports are prepared and presented to SLT and the appropriate Committees to ensure all relevant senior managers are aware of the current situation regarding the project and the implementation issues.</p>	MA	This is part of the regular Project reporting to the SLT via Mark Woodfield. This project is also reported monthly via the Service Support Delivery Team.	<p>Responsibility: Head of Assets</p> <p>Target date: 20th June 2018 Completed</p>
<p>4. Completion Dates</p> <p>We recommend that all the 'TBC' dates included in the migration plan be filled in with specific deadlines to create focus regarding completion of the project.</p>	MA	The dates have now been added to the Project Plan.	<p>Responsibility: Head of Assets</p> <p>Target date: 20th June 2018 Completed</p>

Audit area	On Call Systems		
Management Objective:	The On–Call review provides for the effective recruitment and deployment of Retained Firefighters sufficient to meet operational requirements.		
Responsible Officer:	Ian Jeary – Head of Service Delivery		
<p>Key risks for consideration:</p> <p>1. The emergency response of the Service is predominantly satisfied by On-call firefighters. The Service needs to ensure that appropriate arrangements are in place to manage the establishment levels, recruitment and retention to successfully meet response standards and community needs.</p>			
Overall opinion:	Substantial	Adequacy of control framework:	Good
		Application of control:	Good
Main Recommendations	Priority	Management Response	Implementation Plan
<p>1. Project Slippage schedule We recommend that all slippages within the project plan are identified and confirmation is given that the project is still on course for completion as expected by target dates</p>	MA	This is completed within our project management system, Sytle, and associated project change management processes. This is monitored by the Community Safety Delivery Team.	<p>Responsibility: Group Manager, On-Call Project</p> <p>Target date: In hand, no further action.</p>

Main Recommendations	Priority	Management Response	Implementation Plan
<p>2. Project Completion Schedule We recommend that a schedule to confirm that all stations have been moved permanently to the new scheme (including those currently on trial status) is introduced and is completed when the final version of the scheme is formally agreed.</p>	MA	A schedule already exists within Cycle as part of the project plan.	<p>Responsibility: Group Manager, On-Call Project</p> <p>Target date: In hand, no further action.</p>

Audit area	Preparations for GDPR		
Management Objective:	Controls exercised over the handling of data within the organisation and controls in place with third parties which handle data evidence satisfactory progress regarding compliance with the requirements EU GDPR 2018.		
Responsible Officer:	Vikki Shearing - Head of Information and Communications		
Key risk areas for consideration:			
1. The Service's progress towards compliance with EU GDPR in May 2018 is at risk which may result in negative publicity and potential fines in circumstances where the Information Commissioner was able to demonstrate a breach of the legislation.			
Overall opinion:	Substantial	Adequacy of control framework:	Good
		Application of control:	Good

Main Recommendations	Priority	Management Response	Implementation Plan
1. Policy and Procedures It would be beneficial to update policies and procedures to reflect new title of Data Protection Officer as Information Governance Manager in order to avoid any confusion.	MA	Agreed.	Responsibility: Information Governance Manager Target date: 31 August 2018
2. Notification of a breach Current procedures should be enhanced to ensure that on identification of a data security breach it is notified to the Data Protection Officer immediately, in order to ensure appropriate investigation and report within the 72 hour deadline.	S	In practice this happens but it will be made clearer within the procedure.	Responsibility: Information Governance Manager Target date: 31/7/2018

Audit area	Resilience		
Management Objective:	To ensure that the Service has the ability to support multi-agency response to identified community risks as set out in the community risk registers.		
Responsible Officer:	Seth Why (Head of Prevention and Protection)		
Key risks for consideration: DWFRS does not have the resilience to react to all levels of community risk and respond accordingly			
Overall opinion:	Substantial	Adequacy of control framework:	Good
		Application of control:	Good
Main Recommendations	Priority	Management Response	Implementation Plan
1. DWFRS should draft and communicate a Resilience Policy to demonstrate the importance of resilience to the organisation, its commitment and overall approach and the key responsibilities of officers.	MA	Since this audit was undertaken the Authority has adopted a Community Safety Policy Statement which incorporates Resilience. We do not therefore consider it necessary to have an additional discreet policy and this is a consistent approach across the south west FRS's	<p>Responsibility: Head of Democratic Services & Corporate Assurance</p> <p>Target date: Implemented - No further action required</p>
2. Officers should regularly review and consider what pages of Resilience Direct (RD) they might need to access to respond to multi-agency incidents (including those pages maintained by other regional resilience forums) so that they can request and gain access in advance of incidents and reduce the risk of a delayed DWFRS response. This requirement should be set out in the Resilience procedure.	MA	Gold and Silver officers do access RD but this requires to be more systematically planned. RD training has been programmed including the need to access Dorset and Wiltshire & Swindon LRF pages. Specialist officers may need access to other pages and should seek permissions.	<p>Responsibility: Head of Democratic Services & Corporate Assurance</p> <p>Target date: 30 September 18</p>

Audit highlights (iv) (Cont.)

Main Recommendations	Priority	Management Response	Implementation Plan
<p>3. The organisation should formally plan and make arrangements for the potential retirement of the Resilience Support Manager. In particular, this should be made a standing agenda item in monthly one-to-one line manager meetings to cover:</p> <ul style="list-style-type: none"> - Setting up resilience working files, folders and guidance materials; - Work shadowing arrangements; - Recruitment of a suitable replacement(s); - Ensuring progress is maintained in completing actions from the Kerslake report action plan. 	MA	<p>Succession planning for this role is already in hand. The Strategic Leadership Team agreed in May 2018 for the post to be moved into the Democratic Services & Corporate Assurance Department, alongside the business continuity team and resources. This results in the Service having more robust arrangements for service resilience and is effective from July 2018.</p> <p>Further succession plans for the Resilience and Planning manager post are already underway, with a shadowing process being implemented.</p> <p>The Resilience Support Manager acts as a central co-ordinating function with much of the day to day business being managed within the Groups and part of general business and management processes.</p>	<p>Responsibility: Head of Democratic Services & Corporate Assurance</p> <p>Target date: In hand. No further action required</p>

Audit highlights (iv) (Cont.)

Main Recommendations	Priority	Management Response	Implementation Plan
<p>4. The Development Matrix should be updated to include multi agency and training courses for all level 4 staff.</p> <p>Suitable competency statements to be added to the tracking databases Red Kite, Fire Watch and Gartan Expert to help measure the competence of all operational.</p>	MA	<p>In May 2018 the Service commissioned a wider gap analysis in terms of Level 4 Command. This work is underway by and external consultant and the Service is awaiting the final report. The Service has also made a corporate decision for all Level 4 Officers to do the ICQL7, with all Officers already registered to attend. All Level 4 Officers have completed the MAGIC course and are programmed for refreshers as necessary.</p> <p>The Service is also reviewing arrangements in line with the work being developed regionally in terms of continued personal development.</p>	<p>Responsibility: Head of Democratic Services & Corporate Assurance</p> <p>Target date: In hand, no further action required.</p>

Audit area	Procedural Alignment		
Management Objective:	Procedural migration programme provides for movement to a single set of policies following Combination within an appropriate timeframe		
Responsible Officer:	Vikki Shearing - Head of Information and Communications		
Key risks for consideration			
1. The Procedural alignment programme has not been completed and monitored following Combination leading to different practices and misunderstanding within the Service.			
Overall opinion:	Substantial	Adequacy of control framework:	Good
		Application of control:	Good

Main Recommendations	Priority	Management Response	Implementation Plan
There are no recommendations arising from this review that merit report or consideration in relation to the inherent risks identified in this area.			

Operational plan summary 2018/19

F &G Committee meeting – July 2018			Audit visit undertaken May 2018		Recommendations made				
Block 1 Audits	Plan Days	Actual days	Client Contact	Progress				Total	Accepted
1. Fleet management	5	5.5	Ian Thomas	Final	0	0	4	4	4
2. On-call systems	5	4.5	Ian Jeary	Final	0	0	3	3	3
3. GDPR	3	2.5	Vikki Shearing	Final	0	1	1	2	2
4. Resilience	4	4.5	Seth Why	Final	0	0	4	4	4
5. Procedural alignment	3	3.5	Vikki Shearing	Final	0	0	0	0	0
Management	3	3.0							
Total	23	23.5			0	1	12	13	13

F &G Committee meeting – 20 September 2018			Audit visit scheduled – July 2018		Recommendations made				
Block 2 Audits	Plan Days	Actual days	Client Contact	Progress				Total	Accepted
6. Health and Wellbeing	3	0.5	Carol Swan, Vicky Read	Brief					
7. Energy	5	0.5	Ian Thomas	Brief					
Management	1								
Total	9	1		Total					

Operational plan summary 2018/19

F & G Committee meeting – 7 December 2018			Audit visit undertaken October 2018		Recommendations made				
Block 3 Audits	Plan Days	Actual days	Client Contact	Progress				Total	Accepted
7. Performance management	4		Jill McCrae						
8. Integrated Risk Management Plan	4		Jim Mahoney						
9. VFM - Procurement	5		John Aldridge/Clare McCallum						
Management	2								
Total	15								

F & G Committee meeting – 7 March 2019			Audit visit scheduled – January 2019		Recommendations made				
Block 4 Audits	Plan Days	Actual days	Client Contact	Progress				Total	Accepted
10. Key Financial Controls	15		Ian Cotter						
11. People Services – Leadership Development	2		Jenny Long						
Follow up	4	0.5							
Management	2								
Total	23			Total					

TOTAL AUDIT DAYS 2018/19	70	25.0
---------------------------------	----	------

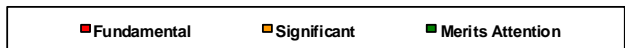
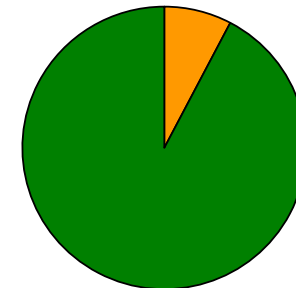
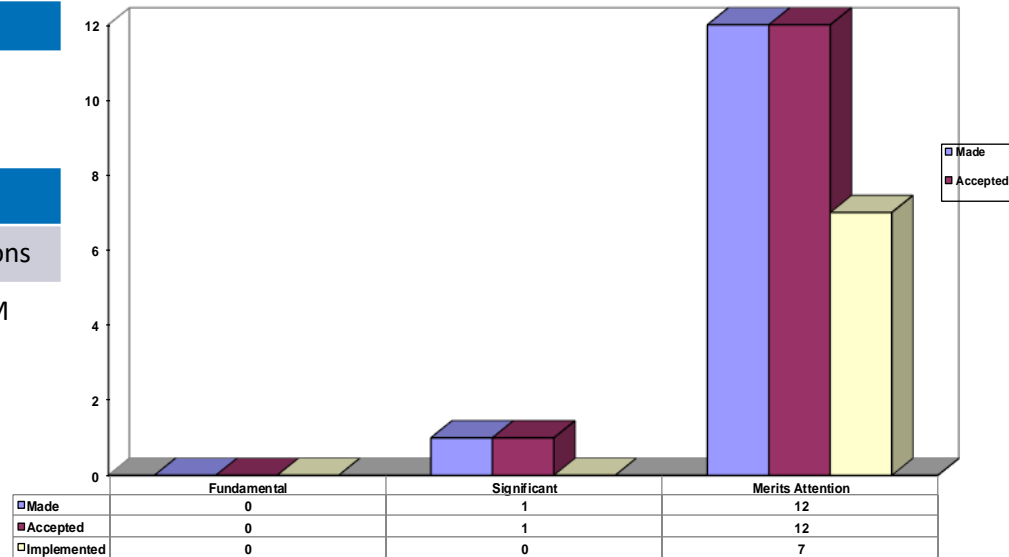
Performance indicators 2018/19

Report turnaround

Draft	2 -7 days
Final	2 day

Resources

	Days	%	Qualifications
Director	5.5	23%	CPFA/IRM
Manager	3	13%	CMIIA
Senior	15.5	64%	FCCA
Assistant	0	-	



KEY FOR RECOMMENDATIONS (IN RELATION TO THE AREA REVIEWED)

Fundamental (F)	- The organisation is subject to levels of fundamental risk where immediate action should be taken to implement an agreed action plan.
Significant (S)	- Attention to be given to resolving the position as the organisation may be subject to significant risks.
Merits Attention (MA)	- Desirable improvements to be made to improve the control, risk management or governance framework or strengthen its effectiveness.

ADEQUACY & APPLICATION OF CONTROL

OVERALL OPINION (ASSURANCE)	FRAMEWORK OF CONTROL	APPLICATION OF CONTROL	EXPLANATION	TYPICAL INDICATORS
Substantial (Positive opinion)	Good	Good	The control framework is robust, well documented and consistently applied therefore managing the business critical risks to which the system is subject.	There are no fundamental or significant recommendations attributable to either the Framework or Application of Control.
Adequate (Positive opinion)	Good	Appropriate	As above however the audit identified areas of non-compliance which detract from the overall assurance which can be provided and expose areas of risk.	There are no fundamental recommendations surrounding the Framework of Control; coupled with no fundamental and no more than two significant recommendations attributable to the Application of those controls.
	Appropriate	Good	The control framework was generally considered sound but with areas of improvement identified to further manage the significant risk exposure; controls were consistently applied.	There are no fundamental recommendations attributable to the Framework of Control.
	Appropriate	Appropriate	As above however the audit identified areas of non-compliance which expose the organisation to increased levels of risk.	There are no fundamental recommendations attributable to the Framework and Application of Control.
Limited (Negative opinion)	Good / Appropriate	Weak	As above however the extent of non-compliance identified prevents the Framework of Control from achieving its objectives and suitably managing the risks to which the organisation is exposed.	There are more than two significant recommendations attributable to the Application of Controls.
	Weak	Good / Appropriate	The control framework despite being suitably applied is insufficient to manage the risks identified.	There are more than two significant recommendations attributable to the Framework of Controls.
	Weak	Weak	Both the Framework of Control and its Application are poorly implemented and therefore fail to mitigate the business critical risks to which the organisation is exposed.	There are fundamental recommendation(s) attributable to either or both the Framework and Application of Controls which if not resolved are likely to have an impact on the organisations sustainability.

The above is for guidance only; professional judgement is exercised in all instances.