



**Internal Audit Update to GAS  
Committee**

16<sup>th</sup> June 2017

For information and discussion



## 1. Introduction

This report provides a progress update in the delivery of the Internal Audit Plan for 2016/17 and 2017/18 as approved by the Fire Authority on 17<sup>th</sup> March 2017.

## 2. Internal Audit Plan Progress

The Internal Audit Plan for 2016/17 is complete and the two pieces of work not yet reported to the Committee are advisory in nature (HR maturity matrix and underpinning evidence and service improvement/value for money (transactional admin Post Implementation Review)). The outputs and outcomes from these reviews are planned to be presented to the GAS Committee in July 2017.

For 2017/18 Internal Audit activity the Control Schedule is attached at **Appendix 1** which provides a strategic overview and profiled timeline for agreed reviews.

## 3. GAS Committee Development Plan

It was recently decided to have a fuller review and refresh of the Development Plan in April 2017, particularly given that the Committee is constituted of several different members to those in post in 2014. Furthermore, the challenges now facing the Committee were felt worthy of deliberation to help the GAS Committee ensure it adds value to the Fire Authority. A workshop session was held on 24<sup>th</sup> April 2017 and the details are captured in an outcomes report at **Appendix 2** which contains plans for an informal discussion of GAS members and attendees around functional aspects of the Committee. It is intended to hold this discussion on the same day as the July Committee (17<sup>th</sup>).

## 4. Recommendations

- GAS Committee notes Internal Audit progress against the 2016/17 plan and the intended timeline and outcomes for the 2017/18 plan (**Appendix 1**).
- GAS Committee receives the outcomes report following the workshop on 24<sup>th</sup> April 2017 in advance of an informal discussion on 17<sup>th</sup> July (**Appendix 2**).



## Internal Audit Control Schedule 2017/18

## Appendix 1

| Review Title/Ref                     | Delivery Timescale |    |    |    | Date Issued | Opinion | Outcomes/Comments  |
|--------------------------------------|--------------------|----|----|----|-------------|---------|--|
|                                      | Q1                 | Q2 | Q3 | Q4 |             |         |  |
| Finance & Resources                  |                    |    |    |    |             |         |  |
| Combined Financial Systems           |                    |    |    | ●  |             |         | Review to cover a range of identified key controls across the main financial systems. This will build upon the cumulative assurance gained from the previous cyclical audit programme. Discussions will be held with External Audit to confirm coverage and ensure complementary working.                |
| Performance                          |                    |    |    |    |             |         |  |
| Data Quality & Sharing               |                    |    | ●  |    |             |         | To review the processes for data quality and information sharing across the organisation and with external partners to ensure appropriate accuracy, regulatory compliance and security.  |
| Operational Compliance               |                    |    |    |    |             |         |  |
| IT Healthcheck                       |                    | ●  |    |    |             |         | To review the robustness of the organisation's IT infrastructure to provide assurance on the design, adequacy and operation of key operational and management arrangements, to maintain the confidentiality, integrity and availability of information assets and ensure resilience against cyber risks. |
| Mobile Computing                     |                    | ●  |    |    |             |         | To review the fitness for purpose and effectiveness of implemented mobile computing solutions.   |
| Training                             |                    |    | ●  |    |             |         | To review arrangements to deliver and manage statutory and mandatory training to ensure competence of all staff.   |
| Governance, Risk & legality          |                    |    |    |    |             |         |  |
| Organisational Learning & Engagement | ●                  |    |    |    |             |         | A review of the organisation's arrangements to engage with   |



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|------------------|--------------------|----|----|----|-------------|---------|--|
|                  | Q1                 | Q2 | Q3 | Q4 |             |         |  |
|                  |                    |    |    |    |             |         | stakeholders and partners to gather and share good practice and to ensure an appropriate cultural environment to facilitate service delivery and change. |
| Strategic        |                    |    |    |    |             |         |  |
| Follow up        | ●                  | ●  | ●  | ●  |             |         | To provide assurance regarding management's implementation of agreed actions and to align with internal management follow-up processes                   |





Governance Audit & Scrutiny Committee  
Workshop Outcomes Refresh (24<sup>th</sup> April 2017)

Humberside Fire Authority

## 1. Introduction and background

The effective operation of the Governance, Audit and Scrutiny (GAS) Committee is a significant component of the Authority's assurance arrangements in underpinning service delivery through a facilitative governance and scrutiny infrastructure. In light of the relatively new and innovative model for the Committee as an independent and non-political partner to the Authority, a 'stocktake' of GAS was undertaken in September 2014. An outcomes report was produced which included a Development Plan which the GAS Committee has subsequently reviewed to track progress with implementation of agreed actions. It was recently decided to have a fuller review and refresh of the Development Plan in April 2017, particularly given that the Committee is constituted of several different members to those in post in 2014. Furthermore, the challenges now facing the Committee were felt worthy of deliberation to help the GAS Committee ensure it adds value to the Fire Authority.

## 2. Overall Approach

The session was led by Benita Boyes and supported by Kevin Lloyd from MIAA. The approach was to replay some of the original workshop slides around key attributes of effective committees, the differences between assurance and reassurance and assessing the current status of agreed actions as part of the Development Plan.

## 3. The Facilitated Session Discussion and Outcomes

There was general discussion around factors to facilitate committee effectiveness. From the example list provided of defining features of effective committees, GAS members felt that there was still progress to be made in terms of focussing on outcomes. In order to do this, feedback was required from the Fire Authority on the work of the Committee and in particular details confirming action taken regarding recommendations from scrutiny reviews.

Further comments were made around the Committee's own assessment of its effectiveness but it was suggested that feedback on these issues should be sought from the Fire Authority but also from across the service.

With regard to the Development Plan it was agreed that several of the original agreed actions had been successfully completed with others now attracting lower priority in light of future structural and governance changes (i.e. the Committee **Terms of**

**Reference (ToR)** were felt to be fit for purpose for current operations and should not now be reviewed until the future positioning of the Fire Authority becomes clear (notwithstanding the later comment around clarifying officer attendance).

**Regarding feedback/links with the Authority and Senior Management and the wider organisation**, GAS members confirmed their expectation for a greater level of formal input to GAS including proactive follow-up of GAS recommendations (particularly in respect of scrutiny reviews – as mentioned above). It was acknowledged that the requirement for formal response and status updates should be clearly set out in scrutiny reports.

There was discussion around **CMT representation at GAS** and clarification given that Executive Directors are not required to routinely attend. It was acknowledged that CMT was always represented – with specific attendances (e.g. Director of HR) for particular issues. CMT members make themselves available if the Committee so requires. The Committee Terms of Reference should be updated to clarify officer attendance.

The **conduct of the GAS meetings** was discussed and it was suggested that the experience and expectations of all members and attendees should be canvassed in order to clarify relative roles and relationships to ensure the value of GAS is optimised. It was considered appropriate for this discussion to be conducted in an informal session of the GAS Committee.

**Links with the HFA** were discussed in light of a previously agreed action for GAS to be invited to participate in certain generic Members Days as appropriate. This has happened on one occasion and GAS members indicated that they attended HFA meetings to keep up to date with developments. The possibility of GAS holding 'development sessions' of their own in respect of particular areas of interest was raised and which could be conducted before or after scheduled meetings assuming demand and take up is sufficient.

The future continuity of GAS members was discussed as several approach the end of their terms.

The involvement of GAS in the forthcoming inspection process would also need to be considered to ensure that they had appropriate involvement. The resource commitment for the whole organisation to develop and maintain an inspection

evidence base was recognised and GAS would need to appropriately align their involvement in this context.

Actions generated from the workshop are summarised in the refreshed development plan at Appendix 1 and, once confirmed, will be translated into an implementation plan.

#### 4. Conclusion and Way Forward

The GAS Committee recognises the important role it undertakes as part of the overall governance framework of the Authority. The request to refresh workshop actions reflects the Committee's attentiveness to its responsibilities and its commitment to the continuous development of its operations as facilitated through the attached development plan and through future workshop sessions. GAS members remain committed to setting the tone of constructive challenge in order that good practice and value outcomes are demonstrable to both internal and external stakeholders.



## Appendix 1 - Development Plan (2)

| Actions  | Responsibility and Date  |
|--|--|
| <p><b>A. Meetings:</b></p> <p>1. The views from both members and officers around their relative roles and relationship with the GAS Committee is essential to ensure effective operations and outcomes. Through an informal discussion between members and officers of GAS, the operation of GAS meetings should be reviewed to:</p> <ul style="list-style-type: none"><li>• ensure clarity of approach and organisational expectation between GAS Committee members and officers;</li><li>• Ensure focus and impact from papers and presentations to help utilise available officer and GAS Committee time most effectively;</li><li>• Provide guidance to authors of Committee expectation and required feedback on outcomes; and</li><li>• Review of 'lessons learned from scrutiny reviews to date to inform future processes including the need for GAS to be more explicit around follow up requirements.</li></ul> <p>CMT representation at GAS should also be discussed and confirmed and the TOR should be updated to reflect this.</p> | <p>GAS Committee and Officers Informal Meeting<br/>July 2017</p> |
| <p><b>B. Continued development and embedding:</b></p> <p>To continue the development and embedding in respect of:</p> <p>1. Visibility of GAS Committee and its work across wider organisation and externally with partners could be improved to mitigate the risk that not everyone understands its role and remit and therefore may not</p>  | <p>GAS Committee and Officers Informal Meeting<br/>July 2017</p> |

| Actions   | Responsibility and Date |
|---|-------------------------|
| <p>appropriately engage. Potential methods to achieve this include pen portraits on the web site and holding GAS meetings at various locations to raise the Committee's profile and demonstrate its 'accessibility'.</p> <ol style="list-style-type: none"><li>2. Consideration should be given to the delivery of appropriate Member updates/training to the GAS Committee (on the basis of sufficient demand and uptake) to impart information to support GAS's role and to facilitate relationship management between the GAS Committee and the organisation outside of formal meetings.</li><li>3. The Chair should, if required, confirm with the HFA Chair future attendances at member days.</li></ol> |                         |

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