

## **Humberside Fire and Rescue Service**

### **Internal Audit Monitoring Report**

**Quarter 1**

**28<sup>th</sup> June 2013**

Report from: Audit Manager  
Contact Officer: Yasmeen Mehmood, Haines Watts  
Email: [ymehmood@hwias.co.uk](mailto:ymehmood@hwias.co.uk)



## The Internal Audit Plan

### 1. PURPOSE OF REPORT

The purpose of this report is to update the Fire Authority Governance, Audit and Scrutiny (GAS) Committee on the progress of the 2013-2014 Internal Audit Plan.

### 2. SUMMARY

The Audit Plan for 2013-2014 (Appendix A) provides for a mix of coverage, comprising fundamental systems, IT systems and service/operational systems, which have been identified as potential risk areas.

### 3. RECOMMENDATIONS

**The GAS Committee is asked to receive the report.**

---

### 4. REPORT TO AUDIT COMMITTEE

#### **Progress against the 2013-14 Internal Audit plan as at 28<sup>th</sup> June 2013**

- 4.1 Pre audit meetings for the quarter 2 reviews - Pensions and Operational Efficiency Review are in the process of being arranged for July 2013.
- 4.2 The ICT review on Back up and Disaster Recovery, which was initially planned for quarter 1 was postponed to quarter 2 with the fieldwork due to commence in August 2013.

#### **Background Papers**

Internal Audit Plan 2013/2014 – Progress, Quarter 1



Humberside Fire & Rescue Service

Internal Audit Plan 2013/14

Progress Report as at 28<sup>th</sup> June 2013

Audit Area	Days	Scheduled Start	Draft Report			Final Report			Comments
			Target date for issue	Issued	Management Responses Received	Target date for issue	Issued	High Priority Findings	
<b>Key Financial Systems</b>									
Budgetary Control	4	Q3							Audit briefs to be issued in Quarters 3 and 4
Payroll	4	Q4							
General Ledger	4	Q3							
Creditor Payments	3	Q3							
Treasury Management	3	Q4							
<b>Support/ Operational Systems</b>									
Pensions	6	Q2							Arranging pre-audit meeting with WYPF
Station Review - Financial Management	4	Q3							Audit briefs to be issued in Quarter 3



Audit Area	Days	Scheduled Start	Draft Report			Final Report			Comments
			Target date for issue	Issued	Management Responses Received	Target date for issue	Issued	High Priority Findings	
Internal Control Systems - CIC	7	Q4							Review was planned for Quarter 1 but has been postponed until Quarter 4 because testing of the CIC's internal controls was undertaken as part of the 2012/13 financial statements audit.
ICT – Back up & Recovery	8	Q2							Review was planned for Quarter 1 but has been postponed until Quarter 2.
<b>Strategic</b>									
Operational Efficiency Review	9	Q2							Arranging a pre-audit meeting with auditee.
Commissioning	9	Q3							Audit brief to be issued in Qtr 3
Governance Structures	8	Q3							Audit brief to be issued in Qtr 3