

Action Plan to address the Internal Audit recommendations made in relation to the independent investigation of the Gloucestershire Fire and Rescue Service (GFRS)

Activity Progress as at 11th October 2019 (specific reports / updates presented are highlighted below)

Please note this completes the initial suite of internal audit reviews

	Recommendation	Progress to date	Internal Audits (IA) Role	Lead Officer(s)	Proposed Reporting Arrangements and Timescales
1	<p>GFRS Culture</p> <p>Due to the number of whistleblowing allegations raised around culture within GFRS it is recommended that:</p> <ul style="list-style-type: none"> • The current culture within the GFRS is reviewed to enable the understanding of leadership and employee behaviours, attitudes and beliefs; • This could be achieved by building upon and rejuvenating the outcomes of the Cultural Review of the service undertaken during 2016 and exploring options from bringing the findings up to date alongside the results of the 2018 Employee Engagement Survey; and • This needs to consider a wide range of concerns expressed, including confidence in leadership; ability to challenge; and progression within the service. 	<p>The Cabinet Advisory Panel recommended by the Task Group has now met twice and is providing member-level oversight to an agreed work programme which follows through on the work of the Task Group.</p> <p>A further update on the development of the Service's culture was provided by the Chief Fire Officer at a recent meeting of the Adult Social Care and Communities Scrutiny Committee.</p>	N/A	Commissioning Director - Jon McGinty and Director of People Mandy Quayle	Final report presented to Overview and Scrutiny Management Committee on 22 nd March 2019 and to Cabinet 24 th April 2019.

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2	<p>Training</p> <p>To ensure that GFRS staff are made aware of the Council's Contract Standing Orders, Financial Regulations and Accounting Instructions, the provision of relevant (including financial management training) is provided.</p> <p>Consideration should also be given to introducing a county wide training programme that is not just restricted to GFRS which includes periodic refresher training.</p>	<p>A training programme has been delivered by Strategic Finance and Commercial Team to GFRS staff on 21st September and 13th November 2018. The training programme has also provided the opportunity to transfer knowledge, and encourage future collaborative working.</p> <p>Finance and Commercial teams attended Support Services and Communities and Infrastructure management team to deliver a similar training programme.</p> <p>Adult Social Care training has been provided on 17th July 2019 and Children and Families training on 27th September 2019.</p> <p>Annual refresher training is due to commence in October 2019. Further training is also being rolled out to the next tier of management teams.</p> <p>All budget managers and holders are provided with financial management training before given SAP access.</p>	N/A	Director of Finance Paul Blacker	Ongoing progress updates will be provided to the AGC.

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Internal Audit Reviews - GFRS					
3	<p>Governance (GFRS)</p> <p>To review the governance structure and arrangements that are currently in place within GFRS and in particular:</p> <ul style="list-style-type: none"> Roles, responsibilities and accountabilities of members/senior managers in GCC and GFRS and the inter-relationship between the two (including the key support services relationships, e.g. Finance and HR to ensure compliance with GCC's Constitution); Governance assurance frameworks, e.g. Annual Governance Statements (AGS) and Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) inspection framework; and GCC's Constitution - decision-making powers and schemes of delegation in relation to both operational and corporate decisions. 	<p>A Terms of Reference in respect of this review has been produced by IA and agreed with the Commissioning Director: Communities and Infrastructure – Nigel Riglar and the Commissioning Director – Jon McGinty.</p>	<p>Governance Position Statement and Action Plan completed.</p>	<p>Commissioning Director - Jon McGinty.</p>	<p>Final Report presented to Audit and Governance Committee 25th January 2019.</p>

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3a	<p>Governance (GFRS)</p> <p>Code of Conduct - Register of Interests and Gifts and Hospitality.</p>	<p>A Terms of Reference in respect of this review has been agreed with the Commissioning Director - Jon McGinty and the Monitoring Officer Jane Burns.</p>	<p>Final Report and Action Plan completed.</p> <p>Limited Assurance opinion provided on the control environment.</p>	<p>Commissioning Director - Jon McGinty</p>	<p>Final Report presented to Audit and Governance Committee 25th April 2019.</p> <p>An Internal Audit follow up review will be undertaken in 2019/2020.</p>
4a	<p>Fleet Management</p> <p>Disposal of vehicles</p> <p>To review the effectiveness of the governance arrangements, including the decision making processes, for the disposal and/or transfer of the GFRS's surplus vehicles, seeking advice from GCC as necessary.</p>	<p>A Terms of Reference in respect of this review has been agreed with the Commissioning Director - Jon McGinty and Chief Fire Officer Wayne Bowcock.</p>	<p>Final Report and Action Plan completed.</p> <p>Limited Assurance opinion provided on the control environment.</p>	<p>Commissioning Director Jon McGinty</p>	<p>Final Report presented to Audit and Governance Committee 26th July 2019.</p> <p>An Internal Audit follow up review will be undertaken in 2019/2020.</p>

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4b	<p>Acquisition of new vehicles</p> <p>To establish whether the purchases have been procured in accordance with GCC policies and Contract Standing Orders.</p>	<p>A Terms of Reference in respect of this review has been agreed with the Commissioning Director - Jon McGinty and Chief Fire Officer Wayne Bowcock.</p>	<p>Final Report and Action Plan completed.</p> <p>Limited Assurance opinion provided on the control environment.</p>	<p>Commissioning Director Jon McGinty</p>	<p>Final Report presented to Audit and Governance Committee 26th July 2019.</p> <p>An Internal Audit follow up review will be undertaken in 2019/2020.</p>
4c	<p>Fleet maintenance and stores stock control</p> <p>To ascertain the adequacy of the fleet maintenance and stores stock control systems.</p>	<p>A Terms of Reference in respect of this review has been agreed with the Commissioning Director - Jon McGinty.</p>	<p>Final Report and Action Plan completed.</p> <p>Limited Assurance opinion provided on the control environment.</p>	<p>Commissioning Director Jon McGinty</p>	<p>Final Report presented to Audit and Governance Committee 25th April 2019.</p> <p>An Internal Audit follow up review will be undertaken in 2019/2020.</p>

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4d	<p>Use of pool cars, personal and leased cars and fuel schemes</p> <p>To ensure compliance with the relevant terms and conditions e.g. Gold Book/Grey Book (GFRS specific terms and conditions), HMRC regulations and GFRS/GCC policies, in the context of best practice within the fire sector.</p> <p>This will include:</p> <ul style="list-style-type: none"> • Reviewing the use of fuel cards, bunker fuel and reimbursement schemes; and • Establish the adequacy of the systems for recording of private and official business mileage in line with the above regulations and Council policies. 	<p>A Terms of Reference in respect of this review has been agreed with the Commissioning Director - Jon McGinty and Chief Fire Officer - Wayne Bowcock.</p>	<p>Final Report and Action Plan completed.</p> <p>Limited Assurance opinion provided on the control environment.</p>	<p>Commissioning Director Jon McGinty</p>	<p>Final Report presented to Audit and Governance Committee 11th October 2019.</p> <p>An Internal Audit follow up review will be undertaken in 2019/2020.</p>

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5	<p>HR and Payroll</p> <p>To evaluate the effectiveness of the control procedures in place to ensure that staff recruitment and internal movement / promotion processes, are in compliance with the relevant policies including Accounting Instruction No.13 (Payroll Procedures), and the relevant GFRS / GCC Terms and Conditions e.g. Gold Book, Grey Book and Green Book.</p>				
5a	<p>Recruitment</p> <p>Ensure the recruitment processes within GFRS are in compliance with the Council/GFRS policies and procedures.</p>	<p>A Terms of Reference in respect of the Recruitment audit has been produced by IA and agreed with the Commissioning Director - Jon McGinty and Director of People - Mandy Quayle.</p>	<p>Final Report and Action Plan completed.</p> <p>Limited Assurance opinion provided on the control environment.</p>	<p>Commissioning Director - Jon McGinty</p>	<p>Final Report presented to Audit and Governance Committee 25th April 2019.</p> <p>An Internal Audit follow up review will be undertaken in 2019/2020.</p>

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5b	<p>Progression</p> <p>Ensure the progression processes within GFRS are in compliance with the Council/GFRS policies and procedures.</p>	<p>A Terms of Reference in respect of the Progression audit has been produced by IA and agreed with the Commissioning Director - Jon McGinty and Director of People – Mandy Quayle.</p>	<p>Final Report and Action Plan completed.</p> <p>Limited Assurance opinion provided on the control environment.</p>	<p>Commissioning Director - Jon McGinty</p>	<p>Final Report presented to Audit and Governance Committee 25th April 2019.</p> <p>An Internal Audit follow up review will be undertaken in 2019/2020.</p>
5c	<p>Retirement</p> <p>Ensure the retirement (pensions) processes within GFRS are in compliance with the Council/GFRS policies and procedures.</p>	<p>A Terms of Reference in respect of the retirement audit has been produced by IA and agreed with the Commissioning Director - Jon McGinty and Director of People – Mandy Quayle.</p>	<p>Final Report and Action Plan completed.</p>	<p>Commissioning Director - Jon McGinty</p>	<p>Final Report presented to Audit and Governance Committee 25th April 2019.</p>

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5d	<p>Absence reporting procedures</p> <p>To ascertain the GFRS compliance with the Council's sickness, absence and attendance management and reporting procedures.</p>	<p>A Terms of Reference in respect of this review has been agreed with the Commissioning Director - Jon McGinty, Chief Fire Officer, Wayne Bowcock and Director of People – Mandy Quayle.</p>	<p>Final Report and Action Plan completed.</p>	<p>Commissioning Director - Jon McGinty</p>	<p>Final Report presented to Audit and Governance Committee 26th July 2019.</p>
5e	<p>Expenses and Service Benefits</p> <p>To establish compliance with Accounting Instruction No.8 (Travelling and Meal Expenditure), GCC policies such as Staff Travel Expenses and Use of Vehicles and service benefit entitlements (where applicable) such as subscriptions to professional bodies, medical, dental, optical and clothing expenses.</p>	<p>A Terms of Reference in respect of this review has been agreed with the Commissioning Director - Jon McGinty and Chief Fire Officer – Wayne Bowcock.</p>	<p>Final Report and Action Plan completed.</p> <p>Limited Assurance opinion provided on the control environment.</p>	<p>Commissioning Director Jon McGinty</p>	<p>Final Report presented to Audit and Governance Committee 11th October 2019.</p> <p>An Internal Audit follow up review will be undertaken in 2019/2020.</p>

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5f	<p>Complaints/Grievances process</p> <p>To ascertain the process for receiving and recording complaints/grievances raised by staff and to ensure that they are dealt with in a consistent, fair and appropriate way.</p>	<p>A Terms of Reference in respect of this review will be produced by IA and agreed with the Commissioning Director - Jon McGinty, Director of People – Mandy Quayle and the Director: Strategy and Challenge – Jane Burns.</p>	<p>To avoid any duplication of work, IA proposes that that this audit is deferred until 2020/21 when the results of the work of the Scrutiny Task Group and HR have been shared and a more informed decision on the scope of the audit can be considered.</p>	<p>Commissioning Director Jon McGinty</p>	<p>Included within the 2020/2021 Internal Audit Plan</p>

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6a	<p>Procurement</p> <p>To evaluate the GFRS procurement system in place to ensure alignment with EU legislation, and for compliance with GCC and local policies and procedures (including Accounting Instruction No.1 Ordering, Receiving and Payment of Goods and Services, Contract Standing Orders and Financial Regulations).</p>	<p>A Terms of Reference in respect of this review has been produced by IA and agreed with the Commissioning Director - Jon McGinty and Head of Commercial Services – Ian Mawdsley.</p>	<p>Final Report and Action Plan completed.</p> <p>Limited Assurance opinion provided on the control environment.</p>	<p>Commissioning Director - Jon McGinty</p>	<p>Final Report presented to Audit and Governance Committee 26th July 2019.</p> <p>An Internal Audit follow up review will be undertaken in 2019/2020.</p>
6b	<p>Procurement Cards</p> <p>This audit will review the use of the Council's procurement cards (P Cards) process by GFRS staff to ensure that goods and services purchased are in compliance with Council policies, value for money is achieved and where appropriate VAT is reclaimed on purchases made (Accounting Instruction No.16 (VAT)).</p>	<p>A Terms of Reference in respect of this review has been produced by IA and agreed with the Commissioning Director - Jon McGinty and Head of Commercial Services – Ian Mawdsley.</p>	<p>Final Report and Action Plan completed.</p> <p>Limited Assurance opinion provided on the control environment.</p>	<p>Commissioning Director - Jon McGinty</p>	<p>Final Report presented to Audit and Governance Committee 25th April 2019.</p> <p>An Internal Audit follow up review will be undertaken in 2019/2020.</p>

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7	<p>Capital Programme</p> <p>This review will seek to provide assurance that GFRS has a robust governance framework in place for management of the Capital Programme and is compliant with good practice requirements as published in CIPFA guidance and Accounting Instruction No.19 (Capital Programme).</p>	<p>A Terms of Reference in respect of this review has been produced by IA and agreed with the Commissioning Director - Jon McGinty and Director of Finance – Paul Blacker.</p>	<p>Final Report and Action Plan completed.</p>	<p>Commissioning Director - Jon McGinty</p>	<p>Final Report presented to Audit and Governance Committee 26th July 2019.</p>
8	<p>Income (including petty cash)</p> <p>The audit will seek to evaluate the effectiveness of the income and cash handling procedures; and compliance with Financial Regulations, Accounting Instructions No.2 (Income), No.3 (Security of Cash) and No.6 (Petty Cash Imprest Accounts).</p>	<p>A Terms of Reference in respect of this review has been produced by IA and agreed with the Commissioning Director - Jon McGinty and Director of Finance – Paul Blacker.</p>	<p>Final Report and Action Plan completed.</p>	<p>Commissioning Director - Jon McGinty</p>	<p>Final Report presented to Audit and Governance Committee 26th July 2019.</p>
9a	<p>Budget Setting</p> <p>This review will seek to establish the effectiveness of the budget setting process and relevant control arrangements to provide assurance that an accurate and operationally reflective budget is set prior to the start of the financial year.</p>	<p>A Terms of Reference in respect of this review has been produced by IA and agreed with the Commissioning Director - Jon McGinty and Director of Finance – Paul Blacker.</p>	<p>Final Report and Action Plan completed.</p>	<p>Commissioning Director - Jon McGinty</p>	<p>Final Report presented to Audit and Governance Committee 25th April 2019.</p>

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9b	<p>Budget Monitoring</p> <p>This review will seek to establish the effectiveness of the robustness of the budget monitoring system to ensure that forecasts submitted are accurate and reflect the actual and planned spend (Accounting Instruction No.14 (Budget Estimates and Monitoring Procedures)).</p>	A Terms of Reference in respect of this review has been produced by IA and agreed with the Commissioning Director - Jon McGinty and Director of Finance – Paul Blacker.	Final Report and Action Plan completed.	Commissioning Director - Jon McGinty	Final Report presented to Audit and Governance Committee 25 th April 2019.
10	<p>Syrian Refugee Grant (Additional Audit Added)</p> <p>The objectives of the audit are to:</p> <ul style="list-style-type: none"> • Confirm that the Syrian Refugee grant spend is appropriately ring fenced and identifiable within the financial system, with an allocated lead administration officer(s); • Conduct an overview of the Syrian Refugee grant spend across the authority to identify how the Syrian VPRS funding has been used; and • Ensure grant funding is used for the purposes intended according to the funding instruction with documentary evidence seen to provide assurance of the appropriateness of spend. 	A Terms of Reference in respect of this review has been produced by IA and agreed with the Commissioning Director - Jon McGinty, Chief Fire Officer - Wayne Bowcock and Director of Finance – Paul Blacker.	<p>Final Report and Action Plan completed.</p> <p>Limited Assurance opinion provided on the control environment.</p>	Commissioning Director - Jon McGinty	<p>Final Report presented to Audit and Governance Committee 11th October 2019.</p> <p>An Internal Audit follow up review will be undertaken in 2019/2020.</p>

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Internal Audit Reviews – Council wide					
11	<p>Council Wide Compliance Reviews</p> <p>In addition to the above, during the next 18 months, IA to undertaken 'pure compliance' audits across the whole Council. These audits will review compliance with the Council's key corporate policies (financial and non financial).</p>	<p>Discussion at the July 2018 AGC supported the approach of considering Council wide compliance audits in the event of any learning points arising from the GFRS reviews, together with any re-prioritisation of the 2018/19 Internal Audit plan as required.</p>	<p>Internal audit compliance activities have been included in the Internal Audit Plan 2019/2020.</p>	<p>Acting Director Financial Services (S151) Paul Blacker</p>	<p>Risk Based Internal Audit Plan presented to the AGC on 25th April 2019. Outcomes of audit activity presented to AGC as part of the quarterly Internal Audit progress reports during 2019/20.</p>
12	<p>Governance Assurance Statements</p> <p>To test the adequacy of the 2018/19 Directors and Heads of Service Governance Assurance Statements.</p>	<p>Discussion at the July 2018 AGC resulted in a request that IA undertake a review of the adequacy of the 2018/19 Directors and Heads of Service Governance Assurance Statements.</p>	<p>This audit activity has been incorporated into Quarter 2 of the 2019/20 Internal Audit Plan.</p>	<p>Acting Director Financial Services (S151) Paul Blacker</p>	<p>Outcomes to be presented to the AGC as part of the quarterly internal audit progress reports during 2019/20.</p>