



central midlands audit partnership

Derbyshire Fire & Rescue Service – Progress Report

Governance & Performance Working Group: 5 September
2022



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Our Vision

Through continuous improvement, the central midlands audit partnership will strive to provide cost effective, high quality internal audit services that meet the needs and expectations of all its partners.

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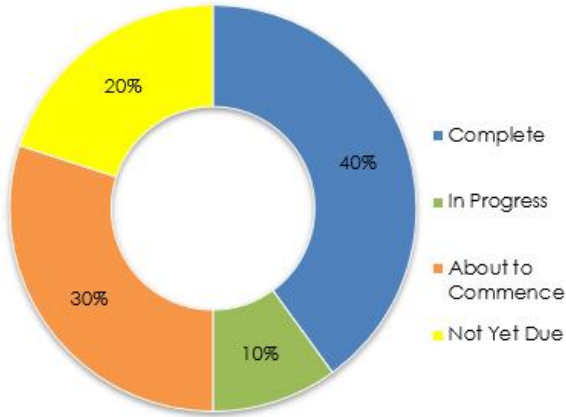


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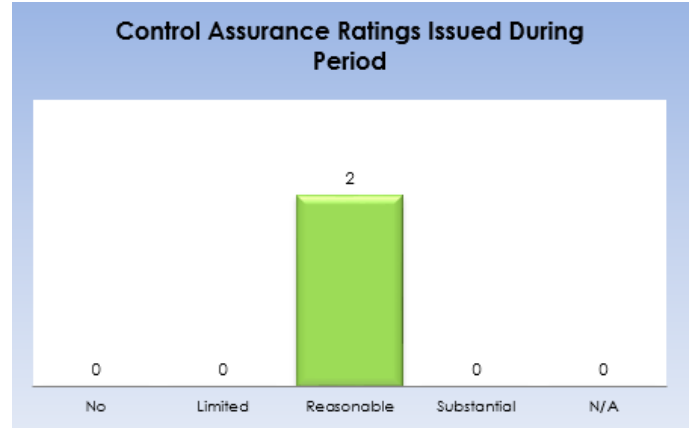
Providing Excellent Audit Services in the Public Sector

AUDIT DASHBOARD

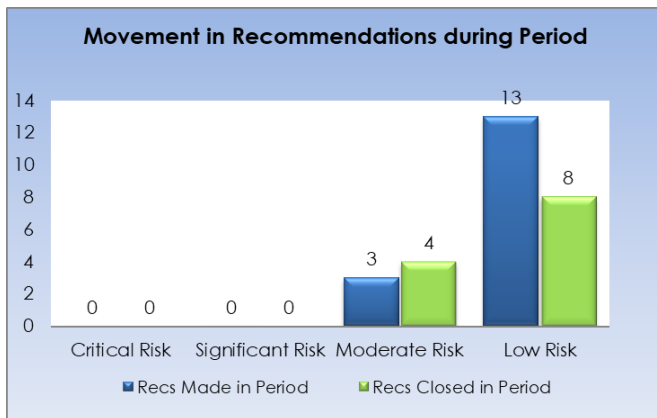
Plan Progress



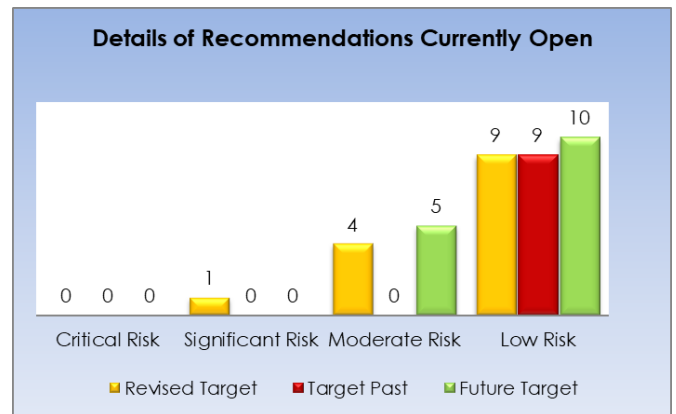
Assurance Rating



Recommendations



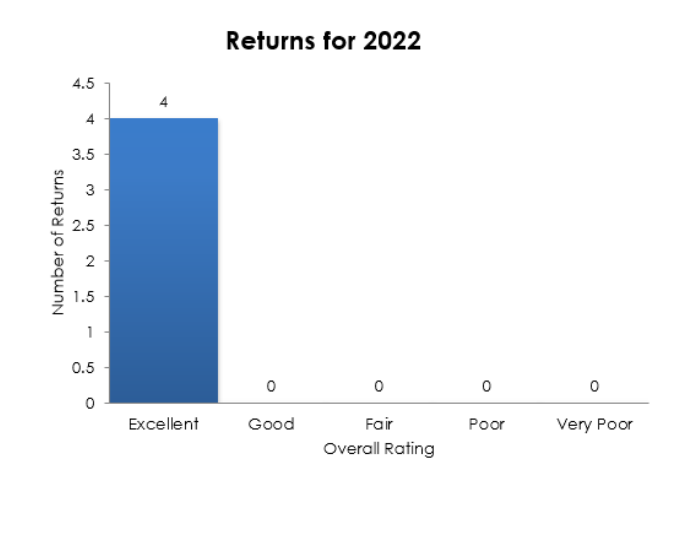
Recommendations



Recommendations



Customer Satisfaction



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AUDIT PLAN

Progress on Audit Assignments

The following table provides the Governance & Performance Working Group with information on how audit assignments were progressing as of 16 August 2022.

2022-23 Jobs	Status	% Complete	Assurance Rating
Data Analytics – General Ledger	Allocated	10%	
Anti-Fraud & Corruption	In Progress	30%	
Cultural Change	Not Allocated		
IT Key Controls 2022-23	Allocated		
Fleet Management	Allocated	10%	
Firewatch	Not Allocated		

B/Fwd Jobs	Status	% Complete	Assurance Rating
IT - Security Awareness	Final Report	100%	Reasonable
IT - Homeworking Key Controls	Final Report	100%	Limited
Collaborative Agreements	Final Report	100%	Reasonable
Transparency	Final Report	100%	Reasonable

Audit Plan Changes

None to Report.

AUDIT COVERAGE

Completed Audit Assignments

Between 4 May 2022 and 16 August 2022, the following audit assignments have been finalised since the last progress update was given to the Governance & Performance Working Group.

Audit Assignments Completed in Period	Assurance Rating	Recommendations Made				% Recs Closed
		Critical Risk	Significant Risk	Moderate Risk	Low Risk	
Transparency	Reasonable	0	0	0	10	40%
Collaborative Agreements	Reasonable	0	0	3	3	0%
TOTALS		0	0	3	13	25%

Transparency					
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls	
The necessary documents were on the Service's website and adhered to HMICFRS requirements.	6	1	5	0	
The necessary documents were on the Service's website and adhered to the Transparency Code's requirements.	7	1	6	0	
There was a cookies notification on the website that was clear and comprehensive for users.	3	3	0	0	
TOTALS	16	5	11	0	
Summary of Weakness		Risk Rating	Agreed Action Date		
There were 35 documents on the HMICFRS document list that were not available on the Service's public facing website.		Low Risk	Implemented		
Four documents in the HMICFRS list were not easily located on the Service's public facing website.		Low Risk	31/07/2022		
The Procurement Strategy and the Equality, Diversity and Inclusion Policy were out of date on the Service's public facing website.		Low Risk	Implemented		
The statement of values/behaviours was an image on the Service's public facing website, and therefore was not accessible as there was no corresponding description.		Low Risk	31/07/2022		

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There were two documents that were not easily located on the Service's public facing website as required by the Transparency Code.	Low Risk	31/07/2022
Three documents on the Service's public facing website required by the Transparency Code were out of date.	Low Risk	30/09/2022
The organisation chart was a picture on the Service's public facing website with no alt text available and therefore was not accessible.	Low Risk	31/07/2022
There were four documents not being published on the Service's public facing website at the required frequency, as stated by the Transparency Code.	Low Risk	30/09/2022
Required content as specified by the Transparency Code was not covered in seven relevant documents on the Service's public facing website.	Low Risk	30/09/2022
Two documents were not at the required 3-star level of being a fully open format as required by the Transparency Code.	Low Risk	30/09/2022

Collaborative Agreements



Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Robust governance arrangements are in place and working in practice as set out in the collaborative agreements between the Fire Service and its partners.	10	4	6	0
TOTALS	10	4	6	0
Summary of Weakness	Risk Rating		Agreed Action Date	
Meetings of the Joint Fire Control Collaboration Board and the Joint Police and Fire Collaboration Board had not been held in accordance with the frequencies stipulated in the respective collaboration agreements.	Moderate Risk		31/10/2022	
A meeting had been held which was not quorate in accordance with the Joint Fire Control Collaboration Agreement.	Low Risk		31/10/2022	

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Minutes from the meetings of the respective collaboration boards could not be located in some instances.	Moderate Risk	31/10/2022
Collaboration performance reviews were not always being carried out in accordance with those requirements set out in the respective collaboration agreements.	Low Risk	31/10/2022
The Information Management Agreement for Joint Fire Control had not been reviewed in accordance with the stipulated timeframe or since it was set up in June 2019.	Low Risk	31/08/2022
Financial statements in respect of the DESC had not been prepared, as required by clause 10.9 of the agreement.	Moderate Risk	31/10/2022

RECOMMENDATION TRACKING

Final Report Date	Audit Assignments with Open Recommendations	Assurance Rating	Recommendations Open		
			Action Due	Being Implemented	Future Action
29-Apr-19	Main Accounting System	Reasonable	0	2	0
21-Oct-19	Fireview	Reasonable	0	3	0
10-Jun-20	Business Continuity	Reasonable	0	1	0
04-Dec-20	Treasury Management	Substantial	0	1	0
18-Jun-21	Joint Working Arrangements	Reasonable	8	0	0
11-Aug-21	IT Business Continuity	Reasonable	0	2	0
30-Nov-21	On-Call Payments	Reasonable	1	0	0
26-April-22	IT – Security Awareness	Reasonable	0	0	4
03-May-22	IT – Homeworking Key Controls	Limited	0	3	1
31-May-22	Transparency	Reasonable	0	2	4
09-Aug-22	Collaborative Agreements	Reasonable	0	0	6
TOTALS			9	14	15

Action Due = The agreed actions are due, but Internal Audit has been unable to ascertain any progress information from the responsible officer.

Being Implemented = The original action date has now passed and the agreed actions have yet to be completed. Internal Audit has obtained status update comments from the responsible officer and a revised action date.

Future Action = The agreed actions are not yet due, so Internal Audit has not followed the matter up.

Audit Assignments with Recommendations Due	Action Due			Being Implemented		
	Significant Risk	Moderate Risk	Low Risk	Significant Risk	Moderate Risk	Low Risk
Main Accounting System	0	0	0	0	0	2
Fireview	0	0	0	0	0	3
Business Continuity	0	0	0	0	0	1
Treasury Management	0	0	0	0	0	1
Joint Working Arrangements	0	0	8	0	0	0
IT Business Continuity	0	0	0	0	2	0
On-Call Payments	0	0	1	0	0	0
IT – Homeworking Key Controls	0	0	0	1	2	0
Transparency	0	0	0	0	0	2
TOTALS	0	0	9	1	4	9

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Highlighted Recommendations

The following recommendation has not yet been implemented and is detailed for the Governance & Performance Working Group's scrutiny.

Being Implemented Recommendations

IT Homeworking Key Controls	Rec No. 8
Summary of Weakness / Recommendation	Risk Rating
<p>Accounts with domain admin, or significant admin access within the Service's private network had been granted remote access permissions, on a system that did not require MFA (Multi-Factor Authentication).</p> <p>We recommend that:</p> <ul style="list-style-type: none"> • Management looks to remove remote access privileges to any account with administrative privileges within the Service's private network. If this impacts network administration, these accounts specifically should be subject to MFA requirements. • Management considers if budget can be sought to require MFA for all remote access users on the current system. 	Significant Risk
Management Response/Action Details	Action Date
<p>A review of issues raised will be undertaken. With appropriate actions taken to address.</p> <p>MFA can be provided through our Microsoft Licences. This will require users/staff to have Smart phones of some form or to contact the Helpdesk.</p> <p>2 May 22 - Discussion on plan and how to roll out across organisation.</p>	30/06/2022
Status Update Comments	Revised Date
MFA was turned on 16/08/2022 but IT have asked for an extension until the end of September to ensure the system is working as expected.	30/09/2022