



central midlands audit partnership

Derbyshire Fire & Rescue Service – Progress Report

Governance & Performance Working Group: 27 Feb 2023



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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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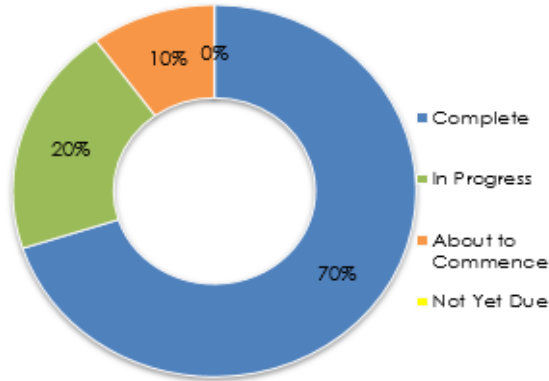
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Providing Excellent Audit Services in the Public Sector

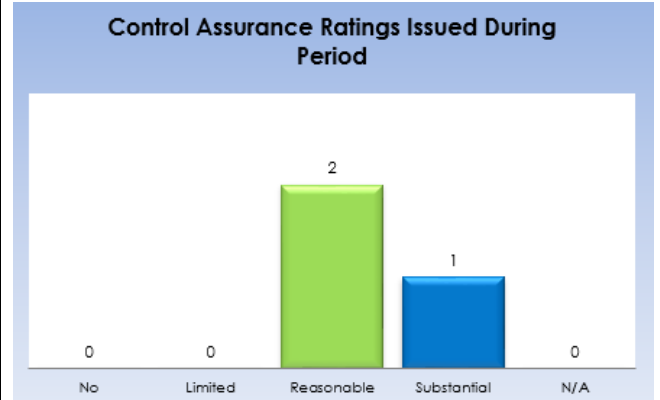
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AUDIT DASHBOARD

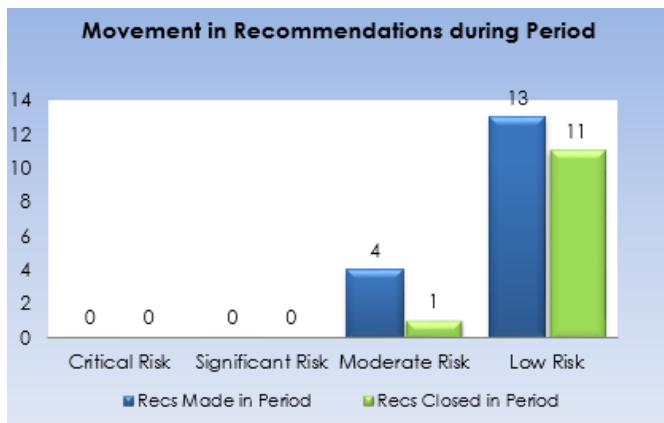
Plan Progress



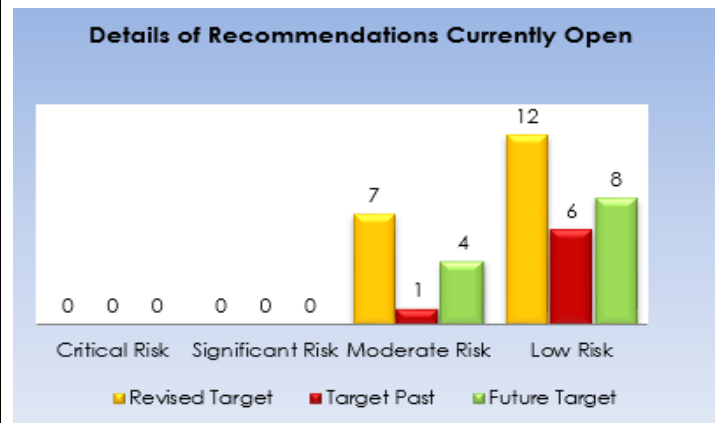
Assurance Rating



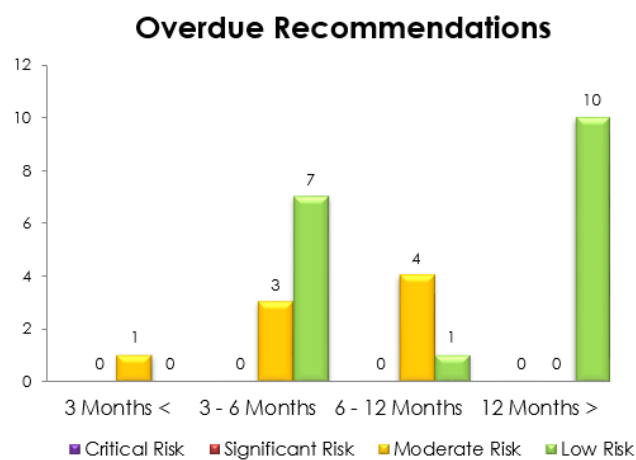
Recommendations



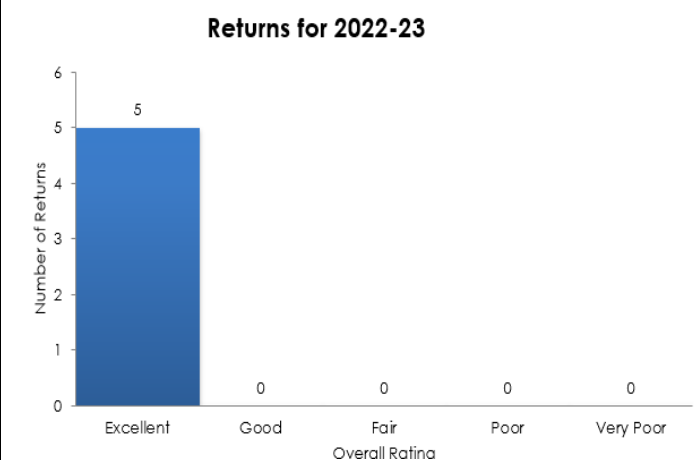
Recommendations



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 6 February 2023.

2022-23 Jobs	Status	% Complete	Assurance Rating
Data Analytics – General Ledger	In Progress	50%	
Anti-Fraud & Corruption	Final Report	100%	Reasonable
Recruitment	Final Report	100%	Reasonable
IT Key Controls 2022-23	In Progress	70%	
Fleet Management	Final Report	100%	Substantial
Firewatch	Allocated	10%	

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.

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AUDIT COVERAGE

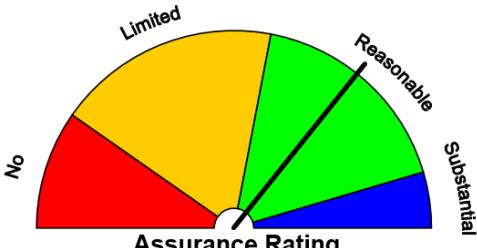
Completed Audit Assignments

Between 1 November 2022 and 6 February 2023, the following audit assignments have been finalised since the last progress update was given to the Governance & Performance Working Group.

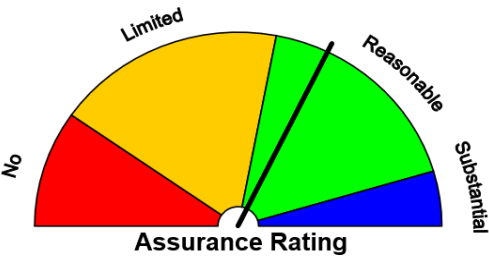
Audit Assignments Completed in Period	Assurance Rating	Recommendations Made				% Recs Closed
		Critical Risk	Significant Risk	Moderate Risk	Low Risk	
Fleet Management 2022-23	Substantial	0	0	0	4	75%
Anti-Fraud & Corruption 2022-23	Reasonable	0	0	2	4	0%
Recruitment 2022-23	Reasonable	0	0	2	5	29%
TOTALS		0	0	4	13	29%

Fleet Management 2022-23					
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls	
Documentation and training are updated for the new system with the data migration checked and tested.	6	4	1	1	
Comprehensive records on all vehicles and drivers are maintained.	4	2	2	0	
Updates to vehicles are recorded on the system in a timely manner with the relevant documentation available.	8	6	2	0	
TOTALS	18	12	5	1	
Summary of Weakness		Risk Rating	Agreed Action Date		
Data entry by the Transport Officers into the Fleet Management system and Finance system was not subject to secondary, independent checking.		Low Risk	Risk Accepted		
The checks undertaken on the accuracy of the data migrated from the old Fleet Management system to the new were not documented or subject to a secondary check.		Low Risk	Implemented		
Regular reconciliations were not being undertaken between the Fleet Management system and the Asset Register.		Low Risk	01/03/2023		
There was no document retention schedule in place for fleet management records. The data held in the fleet management system archive or on the network shared drive was not reviewed on a periodic basis to ensure it was still relevant and needed.		Low Risk	Risk Accepted		

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Anti-Fraud & Corruption 2022-23	 <p>Assurance Rating</p>			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
There is a framework of anti-fraud and corruption strategies and policies in place.	11	6	2	3
There are adequate arrangements for reporting and investigating fraud and corruption and officers are aware of their responsibilities.	11	7	4	0
TOTALS	22	13	6	3
Summary of Weakness		Risk Rating	Agreed Action Date	
There was no Anti-Money Laundering Policy and money laundering was not referred to within the Anti-Fraud and Corruption Strategy, Policy Note or Service Procedure.		Low Risk	31/03/2023	
A Fraud Risk Assessment had not been performed.		Moderate Risk	31/03/2023	
There was no anti-fraud work plan in place.		Moderate Risk	31/03/2023	
The Whistleblowing Public Interest Disclosure Service Procedure did not include a commitment to training workers or a timeframe for handling any disclosures raised.		Low Risk	31/03/2023	
The Outside Employment Register was not routinely shared with Procurement.		Low Risk	31/03/2023	
Training provided to employees on fraud matters and conflicts of interest was insufficient.		Low Risk	31/03/2023	

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Recruitment 2022-23	 <p style="text-align: center;">Assurance Rating</p>			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
There are adequate governance and monitoring arrangements over recruitment.	8	2	4	2
Recruitment processes support the Service to attract good candidates and fill vacant positions promptly.	19	12	6	1
TOTALS	27	14	10	3
Summary of Weakness		Risk Rating	Agreed Action Date	
Interview records held on HR files were not always complete.		Low Risk	31/03/2023	
Terms of reference for the Workforce Planning Group were insufficiently detailed in respect of the Group's responsibilities, membership, frequency of meetings and arrangements for decision making outside of meetings.		Moderate Risk	28/02/2023	
Exit interviews were not always carried out by line managers and information obtained from exit interviews and questionnaires was not routinely analysed to identify trends.		Low Risk	31/07/2023	
Senior leadership positions had become vacant without a clear plan in place for replacement or restructure, and it was not evident that sufficient succession planning and knowledge transfer had taken place.		Moderate Risk	31/08/2023	
Date of birth was requested in applications for support roles, contrary to government guidance.		Low Risk	Implemented	
The Agile Working Framework restricted the amount of remote working available and may make roles less attractive to candidates in some business areas.		Low Risk	31/07/2023	
The website link from On Call adverts, intended to provide further information on the role and recruitment process, was broken.		Low Risk	Implemented	

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RECOMMENDATION TRACKING

Final Report Date	Audit Assignments with Open Recommendations	Assurance Rating	Recommendations Open		
			Action Due	Being Implemented	Future Action
21-Oct-19	Fireview	Reasonable	0	3	0
10-Jun-20	Business Continuity	Reasonable	0	1	0
18-Jun-21	Joint Working Arrangements	Reasonable	5	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	2	0
03-May-22	IT – Homeworking Key Controls	Limited	0	3	0
31-May-22	Transparency	Reasonable	0	5	0
09-Aug-22	Collaborative Agreements	Reasonable	1	3	0
10-Jan-23	Fleet Management 2022-23	Substantial	0	0	1
16-Jan-23	Anti-Fraud & Corruption 2022-23	Reasonable	0	0	6
06-Feb-23	Recruitment	Reasonable	0	0	5
		TOTALS	7	19	12

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
Fireview	0	0	0	0	0	3
Business Continuity	0	0	0	0	0	1
Joint Working Arrangements	0	0	5	0	0	0
IT Business Continuity	0	0	0	0	2	0
On-Call Payments	0	0	1	0	0	0
IT – Security Awareness	0	0	0	0	1	1
IT – Homeworking Key Controls	0	0	0	0	3	0
Transparency	0	0	0	0	0	5
Collaborative Agreements	0	1	0	0	1	2
TOTALS	0	1	6	0	7	12

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Highlighted Recommendations

The following recommendations have not yet been implemented and are detailed for the Governance & Performance Working Group's scrutiny.

Being Implemented Recommendations

IT Business Continuity	Rec No. 4
Summary of Weakness / Recommendation	Risk Rating
<p>Central storage of team documentation for standard operating procedures and development work, as required in the 'Unavailability of employees' risk event containment measures, was not being adhered to in a reliable manner, and was not specific enough to identify the required content and locations.</p> <p>We recommend that management formally define, document and implement a dedicated filing structure for storing the documentation requirements expected to satisfy the containment measures defined against the 'unavailability of employees' scenario.</p>	Moderate Risk
Management Response/Action Details	Action Date
A review of the team documentation in place will be undertaken. Appropriate documentation will be put in place in a dedicated filing structure. This will only be at a high level that would enable someone to pick up and support systems in a business continuity situation. This process will commence in Oct 21 and aim to be completed by Jun 22.	30/06/2022
Status Update Comments	Revised Date
Work continuing on documentation.	31/12/2022

IT Business Continuity	Rec No. 6
Summary of Weakness / Recommendation	Risk Rating
<p>There was no central knowledge management system in place for the IT Service Delivery team. Furthermore, fundamental IT documentation required to assist Business Continuity Plan objectives either did not exist or was not being maintained.</p> <p>We recommend that management formally defines the requirements of a knowledge management system, and looks to document and implement a centralised system of knowledge articles based on those requirements.</p>	Moderate Risk
Management Response/Action Details	Action Date
A review of the team documentation in place will be undertaken. Appropriate documentation will be put in place in a dedicated filing structure. This will only be at a high level that would enable someone to pick up and support systems in a business continuity situation. A knowledge management system will be investigated. With knowledge articles on key systems/skills will be placed in it. This process will commence in Oct 21 and aim to be completed by Jun 22.	30/06/2022
Status Update Comments	Revised Date
Work continuing on documentation.	31/12/2022

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IT Homeworking Key Controls	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>Laptops provided for remote working were operating unsupported and unpatched versions of Windows 10 and 3rd party applications such as Cisco WebEx One Click and Foxit PDF Reader.</p> <p>We recommend that management ensures:</p> <ul style="list-style-type: none"> • All end user devices are upgraded to a supported version of Windows 10. • A process is defined, documented and implemented for upgrading all systems prior to a lapse in vendor support. • The patching process for the 3rd party applications shown to be significantly outdated are reviewed and improved. 	Moderate Risk
Management Response/Action Details	Action Date
<p>All end user devices will be upgraded to a supported version (20H2), this was already planned as part of our plan to achieve Cyber Essentials Plus accreditation. Process has been put in place to highlight the PC's that need updating to Helpdesk.</p> <p>Third party applications Cisco WebEx One and Foxit PDF reader have been added to the patching process.</p> <p>A Software procedure already exists. This already covers the version of software that should be being used.</p> <p>The patching process will be documented and defined in a procedure.</p>	30/09/2022
Status Update Comments	Revised Date
<p>Number of systems needing OS upgrade now down to 86. Needs further investigation on where these devices are as automated process not picking up.</p>	31/12/2022

IT Homeworking Key Controls	Rec No. 9
Summary of Weakness / Recommendation	Risk Rating
<p>Admin permissions to live servers in the Service's domain had not been restricted to dedicated separate administrative accounts, breaching cyber security best practices.</p> <p>We recommend that management removes any administrative privileges from standard day to day accounts, and creates dedicated administrative accounts for all admin access required, in line with cyber security best practice.</p>	Moderate Risk
Management Response/Action Details	Action Date
<p>This will be investigated, and permissions restricted to admin accounts.</p>	30/06/2022
Status Update Comments	Revised Date
<p>IT have asked for an extension to allow the team to review options and costs with the various software hosts. The priority was to enable VDI for the network access, which is now in operation and under review.</p>	30/03/2023

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IT Homeworking Key Controls	Rec No. 10
Summary of Weakness / Recommendation	Risk Rating
<p>Access to individual applications that processed personal and sensitive information were also not protected by multi-factor authentication or IP/Geo-location access restrictions.</p> <p>We recommend that management reviews the practicalities of implementing multi-factor authentication, and/or IP access restrictions, for any individual public facing cloud-based applications.</p>	Moderate Risk
Management Response/Action Details	Action Date
<p>Each of the systems highlighted will be investigated to see if restrictions can be put in place (so either MFA and/or IP restrictions).</p> <p>iTrent JobTrain Edisex IGNIS Jaama</p> <p>These Suppliers will be contacted to determine a way forward.</p>	30/06/2022
Status Update Comments	Revised Date
<p>MFA in place for virtual environment. Agreed with iTrent to implement for Payroll. Discussions started with JobTrain. BWVC (Edisex switching to Reveal). IGNIS and Jaama considered lower priority.</p>	31/05/2023

Collaborative Agreements	Rec No. 3
Summary of Weakness / Recommendation	Risk Rating
<p>Minutes from the meetings of the respective collaboration boards could not be located in some instances.</p> <p>We recommend that minutes are taken and maintained to provide a formal record of the nature of the discussions that have taken place and actions that have been agreed during the course of the meeting.</p>	Moderate Risk
Management Response/Action Details	Action Date
<p>Accepted</p>	31/10/2022
Status Update Comments	Revised Date
<p>An evaluation of the functional collaboration agreements and joint roles was scoped with Shared Service Architects (SSA) by DCFO Taylor and Louise Taylor. This work was undertaken in August/September 2022. SSA provided a proposal to evaluate on behalf of both organisations, however, due to a change of appetite Derbyshire Constabulary opted not to commission the joint review. An internal review of the use of the Joint HQ and JTC was undertaken and shared with both organisations. At this point, there is no further plan to evaluate the joint roles and functional agreements. This is primarily due to capacity issues in both organisations and the imminent risk of industrial action across the Fire Sector. It is recommended that the date on this be revised to Summer 2023.</p>	31/08/2023

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Business Continuity	Rec No. 6
Summary of Weakness / Recommendation	Risk Rating
<p>The Fire Service had a large number of Business Continuity Plans in place and had not conducted an exercise to identify opportunities to reduce these in number by streamlining similar plans.</p> <p>We recommend and support the Fire Services' intention to review its current Business Continuity arrangements. We recommend that the Fire Service consider how best it can seek to reduce the number of plans in place, particularly where departments share the same office areas or other blue light services share the same building with the Fire Service.</p>	Low Risk
Management Response/Action Details	Action Date
While the Service does have a large amount of plans in place this area was marked highly in the HMICFRS audit and report. A review will take place but this review may not recommend the reduction in the number of plans. It may recommend the streamlining of plans and ensuring the removal of any duplication. Business Continuity plans have worked well during the current pandemic and have ensured the Services ability to provide frontline services and the continuation of essential support services.	31/12/2020
Status Update Comments	Revised Date
The new HR system (Firewatch) Phase 1 is now live. ICT have now produced a working prototype Business Continuity online system linked to Firewatch. This live link ensures staff changes (role, contact details etc) are automatically amended on the BC plan. The generic plans will be controlled centrally ensuring version control, with the ability to add to locally to reflect department / station specific requirements. Minor amends to this are being made during the current testing programme, through the project team. Due to resource limitations within the project team this system is not yet live, but the work is envisaged to be completed by end July 2023.	31/07/2023

Fireview	Rec No. 8
Summary of Weakness / Recommendation	Risk Rating
<p>External access to the SharePoint web applications did not require 2-factor authentication.</p> <p>We recommend that management reviews the possibilities of enforcing 2-factor authentication for external access to the SharePoint web applications and takes action to implement 2-factor authentication wherever possible.</p>	Low Risk
Management Response/Action Details	Action Date
Issue is acknowledged and recognised. This has been logged on the project issue list and will be addressed as part of the project to upgrade the SharePoint environment from 2013 to a more up to date version. Depending on cost will require a decision to either accept risk, remove access or introduce 2-factor authentication.	31/12/2020
Status Update Comments	Revised Date
Being picked up as part of a wider cyber security project on security of public facing web applications.	30/03/2023

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Fireview	Rec No. 11
Summary of Weakness / Recommendation	Risk Rating
<p>There was no formal process in operation for requesting and authorising access to sensitive reports within the reports application, as such there was no audit trail to verify access had only been granted once formally requested and approved.</p> <p>We recommend that management looks to define, document and implement a formal procedure for requesting, approving and granting access to reports within the reports application. An information asset owner should also be determined for reporting directories/reports who should act as the authoriser for access requests.</p>	Low Risk
Management Response/Action Details	Action Date
<p>a) Trial using DFRS ICT helpdesk as the formal procedure to standardise management of all of these types of requests (currently various methods)</p> <p>Where approval is required from the information asset owner outside of Data Management, approval will be sort and recorded on the helpdesk ticket.</p> <p>Data Management team to be informed.</p> <p>b) Identification of information asset owners in progress for reports – SK to send proposed list to Carl for review.</p>	31/03/2020
Status Update Comments	Revised Date
<p>Identification of Information Asset Owners is now in progress as part of the major project to upgrade our DFRS Intranet (Fireview) and identify owners for all content. This is a large project and is broken into various four phases.</p>	31/03/2023

Fireview	Rec No. 12
Summary of Weakness / Recommendation	Risk Rating
<p>Personal information (contact names, personal email addresses and personal mobile telephone numbers) had been uploaded to the global 'document centre' area of Fireview, which breached data protection principles.</p> <p>We recommend that management works with the creators/editors of the file and ensures it is filed to a more restricted location. Employees should be reminded about data protection principles when adding new content to the document centre, and a review should take place to determine whether all employees should be given the ability to add new documents to the document centre.</p>	Low Risk
Management Response/Action Details	Action Date
<p>a) File highlighted has been removed from the Document Centre on FireView, and placed in a secure folder on the Corporate Communication teams site with restricted access</p> <p>b) Add a question to the document centre upload form as to whether confidential information is contained; if so, automatically set permissions to person uploading document only</p> <p>c) As part of SharePoint upgrade project, review the whole way the document centre is set up and used and consider how this can be better able to manage the control of confidential information going forwards</p>	31/12/2020
Status Update Comments	Revised Date
<p>The Business Intelligence Manager informed that the service had completed a significant part of the core content migration to our new SharePoint Online intranet, however, the document centre element has been delayed due to higher priority phases of the project. DFRS are now planning to work on the replacement of the Document Centre during 2023.</p>	31/12/2023

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Action Due Recommendations

Collaborative Agreements		Rec No. 6
Summary of Weakness / Recommendation		Risk Rating
<p>Financial statements in respect of the DESC had not been prepared, as required by clause 10.9 of the agreement.</p> <p>We recommend that financial statements are prepared, in accordance with clause 10.9 of the agreement and subject to the appropriate scrutiny as per clause 10.8, that being by the PCC, DFRA, the Joint Police and Fire Collaboration Board and Chief Financial Officers.</p>		Moderate Risk
Management Response/Action Details		Action Date
<p>Financial statements are prepared quarterly for the LLP and the recharges associated with the LLP. The statements are signed off by the respective finance teams against the agreements. These can be brought to the reintroduced collaboration board. Any necessary changes are considered by the existing joint SLT meeting if required.</p>		31/10/2022
Status Update Comments		Revised Date

Joint Working Arrangements		Rec No. 2
Summary of Weakness / Recommendation		Risk Rating
<p>Errors in raising purchase orders and paying invoices resulted in more recharges than was necessary.</p> <p>We recommend that the Fire Service and Police work together to establish guidance which can be distributed to officers at both services. This could be used to raise awareness of the LLPs landlord function for the Headquarters and Joint Training Centre. The guidance could indicate and give examples of typical landlord costs and/or to look out for common suppliers that the LLP uses or has used, in order that officers can utilise the guidance, raise orders and pay invoices by recognising the true responsibility for the cost from the outset. Whilst its also important to educate suppliers, if internal officers can be educated first and foremost to raise orders on the LLP correctly, the need to educate suppliers should lessen.</p>		Low Risk
Management Response/Action Details		Action Date
<p>Produce a simple guide for DFRS and DP on the landlord function and appropriate charging.</p>		31/12/2021
Status Update Comments		Revised Date

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Joint Working Arrangements	Rec No. 4
Summary of Weakness / Recommendation	Risk Rating
<p>There were no documented procedures covering the production of the LLPs annual accounts.</p> <p>We recommend that management consider establishing documented procedural guidance to support the production of the LLPs annual accounts. The procedures should capture the complete process, including filing the accounts at Companies House.</p>	Low Risk
Management Response/Action Details	Action Date
Key elements of the LLP accounts preparation, which differ from LA accounts, will be consolidated into a single document.	31/12/2021
Status Update Comments	Revised Date

Joint Working Arrangements	Rec No. 7
Summary of Weakness / Recommendation	Risk Rating
<p>The frequency with which Management Board meetings should occur differed between key governance documents.</p> <p>We recommend that the LLP reviews its governance documents to ensure their content remains relevant, fit for purpose and that governance information contained therein is consistent within each document.</p>	Low Risk
Management Response/Action Details	Action Date
The governance documents will be reviewed to ensure consistency and so that they are fit for purpose for current LLP operations.	31/12/2021
Status Update Comments	Revised Date

Joint Working Arrangements	Rec No. 8
Summary of Weakness / Recommendation	Risk Rating
<p>The Partnership Agreement was out of date and referred to management arrangements that were no longer in operation.</p> <p>We recommend that the Management Board of the LLP considers reviewing the Partnership Agreement to ensure its content is accurate and reflects the current operational and management arrangements that the LLP should be working to in accordance with the LLPs landlord function and responsibilities. Where arrangements have become out of date and/or no longer needed, the Partnership Agreement should be amended to reflect this.</p>	Low Risk
Management Response/Action Details	Action Date
The governance documents will be reviewed to ensure consistency and so that they are fit for purpose for current LLP operations.	31/12/2021
Status Update Comments	Revised Date

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Joint Working Arrangements		Rec No. 9
Summary of Weakness / Recommendation		Risk Rating
The Management Board were not regularly monitoring the LLPs financial position.		Low Risk
We recommend that the Management Board receive regular financial reports which allow them to monitor the LLPs financial position. Resulting discussions on the LLPs financial position should be formally recorded in the minutes from the Management Board meetings.		
Management Response/Action Details		Action Date
Financial monitoring will be regularly presented to the board in line with the revised governance arrangements.		30/09/2021
Status Update Comments		Revised Date

On Call Payments		Rec No. 6
Summary of Weakness / Recommendation		Risk Rating
There had been no recent budget management training for Area Performance Action Group members.		Low Risk
We recommend APAG members receive budget management training on an annual basis, with the training date and contents documented in a log.		
Management Response/Action Details		Action Date
The APAG groups will receive budget manager/Finance training.		01/02/2022
Status Update Comments		Revised Date