BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

Internal Audit Progress Report

12 January 2023

RSM

Contents

Progress against the internal audit plan 2022/23

The Internal Audit Plan for 2022/23 was approved by the Audit & Standards Committee March 2022. Two audits have been finalised since the last meeting, highlighted in bold below. A copy of the executive summary and action plan is included as an appendix to this report.

Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Planned Timing (as per ANA)
		L	M	H	
2022/23					
Follow Up 1.22/23	Final – Advisory Review	0	6	1	Q1
ICT – Digitalised Systems User Proficiency 2.22/23	**Final – Reasonable Assurance**	**2**	**2**	**0**	**Q1**
Follow Up Part Two 3.22/23	**Final – Advisory Review**	**1**	**5**	**0**	**Q4**
Data Quality – Information Management and Governance Arrangements including GDPR	In Progress				Q1
Implementation of Actions from HMICFRS – Engagement with Local Community	In Progress				Q3
Key Financial Controls	To commence 8 February 2023				Q3
Follow Up	To commence 6 March 2023				Q4

Other matters

Head of Internal Audit Opinion

The Audit and Standards Committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. The Committee should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion.

Changes to the audit plan

There has been one further change to the audit plan since the last meeting. We have been asked to postpone our review of Key Financial Controls until Q4 due to staff unavailability, this is now planned to commence on 8 February 2023.

Changes reported previously

The organisation is commissioning the LGA to conduct an independent review of governance and as such was agreed to proposed that the days allocated for the review of governance, alongside some of the time allocated to risk management are utilised to review how the service engages with its local community to build a comprehensive profile of risk in its service areas following on from the issues identified in the HMICFRS report. The remaining time will be allocated to increase the follow up budget to include a more detailed follow up of risk management.

Information and briefings

Since the last Audit and Standards Committee, we have issued our Quarterly Emergency Services client briefing.

Quality assurance and continual improvement

To ensure that RSM remains compliant with the IIA standards and the financial services recommendations for Internal Audit we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews being used to inform the training needs of our audit teams.

The Quality Assurance Team is made up of; the Head of the Quality Assurance Department (FCA qualified) and an Associate Director (FCCA qualified), with support from other team members across the department.

This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.

Appendix A – Executive summaries and action plans from finalised reports (High and Medium priority actions only)

EXECUTIVE SUMMARY – ICT DIGITALISED SYSTEMS USER PROFICIENCY

Why we completed this audit

We have undertaken a review of ICT Digitalised Systems User Proficiency as part of the approved 2022/23 Internal Audit Plan to allow the Authority to take assurance over the design and robustness of processes in place to support staff competence and proficiency in key digitalised systems. The objective of the review was to consider user competence and proficiency in respect of six key systems (SharePoint, Gartan, I Trent, PDR Pro, 3TC IRS Plus system and Microsoft Office 365 (O365)) to ensure that the Authority is achieving the value and benefits of these systems.

The Authority has a Digital and Data Strategy which outlines the Authority's overall strategy to integrate digital technology into all the areas, improving how the Authority works and interact with partners and the public. Additionally, the Service has several guide documents in place to provide guidance to using the key systems. The Service also has a New Ways of Working - Digital Champions Programme which aims to establish a team of 'super users' whose role is to share MS O365 knowledge and skills with colleagues and mentor staff.

As part of the review, we conducted a survey to ascertain staff members perceived competence in ICT digitalised system as well as staff perceptions on barriers to using key systems, sufficiency of training in place for key systems and their awareness of digital champions for the key systems. A summary of the results from the 139 respondents that participated in the survey has been presented in Appendix A of this report.

Conclusion

We confirmed that the Digital and Data Strategy, and key systems guide documents were available for each of the six key systems reviewed. We also identified that the Authority has a help centre on SharePoint and an ICT service desk to raise ICT systems related queries or issues and a FAQs section on MS Teams sharing common issues and answers. Additionally, we identified consistent discussion and scrutiny of issues relating to digital support and assistive technologies for neurodiverse staff by the Neurodiversity Working Group.

However, we noted some weaknesses in the control framework including lack of training for staff regarding ICT- Digitalised systems, and the Service have e-learning training in place for O365 and SharePoint, we were advised that staff received face to face training on the other systems on induction however we were not provided with evidence to confirm this. In addition, we identified areas for improvement regarding addressing ICT systems issues/concerns from station visits. In addition, we noted that the Authority does not carry any analysis of utilisation of key digital systems by staff.

Internal audit opinion:

Taking account of the issues identified, the Authority can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).

Minimal assurance ← Partial assurance   Reasonable assurance → Substantial assurance
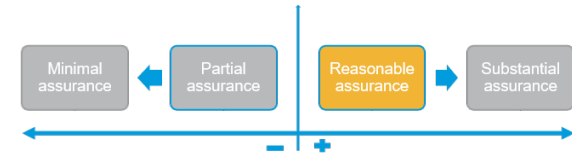
Key findings

We identified the following weaknesses resulting in the agreement of two medium priority actions:

Training - Gartan, iTrent and 3TC IRS Plus Systems

We confirmed through review of LearnPro (e-learning solution) that the Service does not have e-learning, or similar formal training in place for Gartan, iTrent and 3TC IRS Plus systems.

Without training in place for key digitalised systems there is a risk that staff may not be competent or proficient in using the key systems hence affecting effective collaboration working. Lack of training for key digitalised systems also impacts the achievement of the Authority's Digital and Data Strategy to maximise use of data and digital solutions to drive improvements. **(Medium)**

Staff Feedback

We noted through review of the seven ICT systems related actions and concerns raised by staff from station visits between March 2022 and June 2022 that in two instances, no responses or comments had been recorded against the issues. We also noted through review of the Station Visit Action Log that target dates had not been assigned against all seven of the actions nor had the dates in which actions were addressed been recorded against three of the five actions marked as complete.

If ICT issues are not appropriately addressed there is a risk that effective service response might be affected. Additionally, if action target completion dates are not assigned there is a risk action owners may not be held to account for addressing actions and ICT systems issues or concerns raised by staff may not be resolved within a timely manner. **(Medium)**

We also agreed a further two low priority management actions, details of which can be found in section 2 of this report.

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We noted the following controls to be adequately designed and operating effectively:

Key System Guide Documents

Through observation of SharePoint, we noted procedural guide documents are in place for each of the key systems (SharePoint, Gartan, I Trent, PDR Pro, 3TC IRS Plus & O365). Through review of a sample of guide documents (SharePoint, Gartan and O365), we confirmed they outlined the guidance to using the key digitalised systems. We confirmed that all user guides and video guides for the key systems had been made available to staff on SharePoint and the guidance document for O365 had also been shared on MS Teams.

Roles and Responsibilities

We noted through review of the sampled guide documents for the key systems that roles and responsibilities for relevant staff had been defined. Through review of the Roles and Responsibilities of a Digital Champion document, we noted that it clearly outlined the roles and responsibilities of digital champions in respect to O365 including mentoring and providing introductory training for new staff, ensuring all users are kept up to date with relevant information and supporting user adoption to updates, upgrades, fixes, and changes applied. We also confirmed through review of a SharePoint screenshot that the document had been shared and made available to Digital Champions.

Training - Microsoft O365 and SharePoint Systems

We observed MS Teams and noted that staff had access to two folders: O365 Induction and New Ways of Working, both of which had training modules and learning resources relating to O365 applications including Word, PowerPoint, Outlook, and SharePoint. We also noted that the learning resources included pre-recorded webinars and videos to support staff to understand and adopt O365 and staff had to evidence understanding of the training with a follow up scenario challenge. We were informed by the Business Support Manager that staff were given three attempts to pass the test and had to attain a 100 per cent score to pass and receive a digital credential badge to display on their Outlook signature. We were advised by the Business Support Manager that the New Ways of Working- Digital Champions Programme on O365 was not mandatory but recommended to promote continuous personal development and allow for staff collaboration.

Process for Escalation and Rectification of ICT Systems Issues

Through review of SharePoint, we noted that the Authority has a Help Centre where staff can ask for help on SharePoint or any other system they might need help with. We also noted that the Authority has an ICT Systems Support page which outlines details of how to contact the ICT Service Desk if you have any queries or problems.

Through review of the ICT Shared Service Portal, we noted that staff could raise tickets or log any identified system challenges or barriers to the ICT Service Desk for rectification. The Business Support Manager advised that they receive regular reports on IT tickets and incidents logged and the report was used to identify further training or guidance material that might be needed. We reviewed MS Teams and confirmed that common issues and FAQs on O365 had been shared and made available to all staff.

Equality, Diversity, and Inclusion - Digital Literacy

Through review of the Neurodiversity Working Group minutes for February, March, and May 2022, we noted the Group had consistently discussed issues relating to digital support and assistive technologies for neurodiverse staff. Particularly, through review of the minutes we noted the discussion of the introduction of texthelp, MindGenius, ReadWrite, Quickscan and Dragon software packages to assist staff who are neurodiverse and have other disabilities.

The Authority also has a People Impact Assessment or Equality Impact Assessment Form that is completed for each project. Through review of the People Impact Assessment Form template, we noted that it assesses how implementation of each project would affect staff who share characteristics protected by The Equality Act of 2010. Through review of MS Teams, we noted that there is training in place on accessibility, the training offers information on the accessibility features on O365 and how to use them.

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DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

ICT Systems Training		Assessment:	
Control	Training is completed for new starters at the induction stage, training delivered is role based except for Cyber Security and O365 training, which must be completed by all staff. Training is delivered face-to-face and online via CMS and PDR Pro/ Learn Pro an online learning portal.	**Design**	✓
	To gauge competence and understanding of the training, at the end of each training course, staff are required to complete a formal evaluation of their skills. This feedback is collated by the Learning and Development team who use the results to inform future training modules.	**Compliance**	✗
	The Training Centre also maintains training logs and cases of non-completion of training modules are communicated to line managers to chase.		
Findings / Implications	**Gartan, iTrent and 3TC IRS Plus System**		
	We confirmed through review of LearnPro that the Authority does not have e-learning training in place for Gartan, iTrent and 3TC IRS Plus system. This is supported by the survey results (Appendix B of this report), where 69 per cent of the survey participants responded "Disagree" or "Strongly Disagree" to the question "Have you been provided with sufficient training to use IT systems". The Learning and Development Manager advised that staff received one-to-one training on the systems at induction however we were not provided with evidence to confirm staff received training on ICT systems at induction.		
	Without the appropriate training in place for key digitalised systems there is a risk that staff may lack the competence and knowledge to use the ICT systems hence affecting effective collaboration working and efficient working.		
	Lack of training for key digitalised systems also impacts the achievement of the Authority's Digital and Data Strategy to maximise use of data and digital solutions to drive improvements.		

Management Action 3	The Service will implement a process to measure digital system utilisation and undertake an ICT digitalised systems training needs analysis to identify the usage of digital systems and any training needs. This will include consideration of our survey results. Following this digital literacy e-learning modules will be created on LearnPro to increase staff skills and awareness of system capabilities and functionalities.	**Responsible Owner** Head of ICT and Programmes and Training Centre Commander	**Date:** 31 March 2023	**Priority:** Medium

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In cases of underutilisation of systems, the Service will implement training to increase staff confidence and awareness of system capabilities and functionalities.

In addition to this, the Service will monitor completion of mandatory courses and staff logged as having incomplete training will be chased and followed up by line managers.

Staff Feedback		Assessment:	
Control	The Authority undertakes station visits periodically to obtain feedback and complaints from staff. These visits are a forum for Greybook staff to provide feedback on all functions within the Service, including digital systems, training materials and operational issues.	**Design**	✓
	Feedback and complaints collated from staff are recorded on a central action log, this is maintained by the Personal Assistant to the Executive Team. Actions are then forwarded to respective members of staff; all ICT systems related actions are sent over to the Head of ICT and programmes for actioning.	**Compliance**	✗
Findings / Implications	We confirmed through review of the Station Visit Action Log that it included digital systems feedback/complaints from station visits. We noted that it detailed name of station, date of station visits, issues raised, responsible owner and response. Between March 2022 and June 2022, we noted seven ICT systems related actions/ concerns had been raised from station visits.		
	Through review of the seven actions, all of which had not been assigned a target date for completion, we confirmed that:		
	• in five instances the issue/action raised had been marked as addressed and the responses or comments had been recorded against the issue/action, however dates for completion of the issue/action had not been recorded for three of the five; and		
	• in the remaining two instances for issues raised in March and June 2022, no responses/comments had yet been recorded against the issues.		
	If ICT issues are not appropriately addressed there is a risk that effective service response might be affected.		
	Additionally, if action target completion dates are not assigned there is a risk action owners may not be held to account for addressing actions and ICT systems issues/concerns raised by staff may not be resolved within a timely manner.		

Management Action 4	We will ensure that actions are assigned a target completion date and completion dates are formally recorded on the Station Visit Action Log to ensure that action owners are held to account for the completion of actions.	**Responsible Owner** Head of ICT and Programmes	**Date:** 31 March 2023	**Priority:** Medium

The Service will also ensure issues/ concerns raised from station
visits are addressed in a timely manner.

EXECUTIVE SUMMARY – FOLLOW UP PART TWO

Why we completed this audit

As part of the approved Internal Audit Plan for 2022/23, we have undertaken a second follow up review to assess the progress made by Bedfordshire Fire and Rescue Authority (BFRA) to implement previously agreed management actions reported to the Audit & Standards Committee as complete but for which we had not received evidence. The focus of this review was to allow the Authority to take assurance that previously agreed actions have been adequately implemented. The audits considered as part of the follow up review were:

- Use of Risk Information (1.20/21)

- Risk Management (2.20/21)

- Procurement - Proactive Processes and Remedial Action (3.20/21)

- Human Resources – Support Staff Recruitment (5.20/21)

- Key Financial Controls (6.20/21)

- Human Resources – Wellbeing (7.20/21)

- Service Governance (8.20/21)

- Follow Up (9.20/21)

A total of 21 medium priority management actions have been considered during this follow-up review. In agreement with management, we have not followed up the actions raised within the Cyber Essentials (4.20/21) review following BRFA obtaining Cyber Essentials Plus accreditation.

Conclusion

Considering the actions completed within Appendix A of this report, in our opinion, Bedfordshire Fire and Rescue Authority has demonstrated **reasonable progress** in implementing the agreed management actions.

We confirmed that out of the 21 medium actions reviewed, 14 have been completed, five are in progress, one action has been superseded, and in one instance we were not provided with sufficient evidence to confirm implementation, therefore the action has been recorded as not implemented and repeated. For one action originally with a medium priority rating, we have downgraded to a low priority rating due to the action being partly implemented.

Progress on actions

Implementation status by review	Number of actions agreed	Status of management actions				
		Implemented (1)	Implementation ongoing (2)	Not implemented (3)	Superseded (4)	Completed or no longer necessary
Use of Risk Information (1.20/21)	1	0	0	0	1	1
Risk Management (2.20/21)	4	3	1	0	0	3
Procurement – Proactive Processes and Remedial Action (3.20/21)	5	5	0	0	0	5
Human Resources – Support Staff Recruitment (5.20/21)	1	0	1	0	0	0
Key Financial Controls (6.20/21)	1	0	0	1	0	0
Human Resources – Wellbeing (7.20/21)	4	2	2	0	0	2
Service Governance (8.20/21)	3	2	1	0	0	2
Follow Up (9.20/21)	2	2	0	0	0	2
Total	**21**	**14**	**5**	**1**	**1**	**15**

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DETAILED FINDINGS AND ACTIONS

Status	Detail
1	The entire action has been fully implemented.
2	The action has been partly though not yet fully implemented.
3	The action has not been implemented.
4	The action has been superseded and is no longer applicable.

Risk Management (2.20/21)

Original management action / priority	The Service Assurance Framework will be reviewed as part of the decision-making process in moving to a new risk management system, to ensure it reflects the policies and procedures established as part of that decision. Where local heads are required to maintain risk registers, this process will be complied with. **(Medium)**
Audit finding / status	Through our risk management review, we confirmed a Risk Management System has been implemented. However, whilst monthly review of risks by risk owners was part of the revised approach to risk management in the organisation, these reviews had not yet commenced. There is a greater chance of risks materialising if they are not regularly reviewed and updated by risk owners. We noted that the Corporate Risk Service Order was currently on hold and had not been reviewed since 2012. Review of the draft Corporate Risk Management Policy found that it detailed how corporate risks are derived, the aims of risk management, the corporate risks themselves and high-level responsibilities. We noted that this Policy was not yet in use and had not been formally signed off by the Chief Fire Officer. **The action has been partly though not yet fully implemented.**

| **Management Action 1** | Risk owners will review their assigned risks monthly and ensure updates are recorded within BMIS. The draft Corporate Risk Policy will be approved and made available to relevant staff. Further guidance on risk assessment, review, monitoring, and reporting will be established. The organisation's risk appetite will be formally documented in the Corporate Risk Policy and be subject to regular review for appropriateness. | **Responsible Owner:** Head of Governance, Assets, Procurement and Collaboration | **Date:** 31 March 2023 | **Priority:** Medium |

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Human Resources – Support Staff Recruitment (5.20/21)

Original management action / priority	The organisation will ensure that there is a clear record of Corporate Management Team (CMT) discussion and approval of new posts. The supporting evidence will then be supplied to the Recruitment Team. The Authorisation to Increase Base Establishment Form will also be updated to remove the HR approval section. Supporting evidence for the actioning of posts by HR will continue to be retained by email. **(Medium)**
Audit finding / status	Through review of the Authorisation to Amend Base Establishment Form we confirmed HR approval had been removed. However, through review of the March 2021 meeting minutes of CMT we noted there was no record of CMT discussion and approval of new posts. In the absence of CMT oversight and approval of new posts there is a risk that new posts may not be in line with post requirements and posts may be actioned without approval. **The action has been partly though not yet fully implemented.**

Management Action 2	The Authority will ensure that there is a clear record of CMT discussion and approval of new posts and supporting evidence is then supplied to the Recruitment Team and retained.	**Responsible Owner:** Deputy Chief Fire Officer	**Date:** 31 March 2023	**Priority:** Medium

Key Financial Controls (6.20/21)

Original management action / priority	The Chief Accountant will reiterate the importance of compliance with the quotation process documented within the Procurement Policy and Contract Procedure. **(Medium)**
Audit finding / status	We have not been provided with sufficient evidence that the Chief Accountant reiterated the importance of compliance with the quotation process within the Procurement Policy and Contract Procedure. If the Procurement Policy and Contract Procedure are not followed, there is a risk that the organisation may not be receiving best value for money. **This action has not been implemented.**

Management Action 3	The Chief Accountant will reiterate the importance of compliance with the quotation process documented within the Procurement Policy and Contract Procedure and retain evidence to support this.	**Responsible Owner:** Chief Accountant	**Date:** 31 March 2023	**Priority:** Medium

Human Resources – Wellbeing (7.20/21)				
Original management action / priority	The Service will undertake regional benchmarking with Suffolk, Essex, Norfolk, Cambridgeshire, and Hertfordshire. Following this, the Service will review and identify any further action required. **(Medium)**			
Audit finding / status	We were provided with three regional benchmarking reports exported from PowerBI, categorised under Protection, Prevention and Efficiency. Through a review of the reports, we were able to confirm that the Service was benchmarking itself against all services, not just the ones from Suffolk, Essex, Norfolk, Cambridgeshire, and Hertfordshire. From a discussion with the Business Support Manager, we ascertained that currently the data is not presented or distributed in a formal manner to a committee/group meeting. There is a risk that actions are not taken to improve areas where the Service falls behind, which in turn could result in a decrease in management input for improvement. **The action has been partly though not yet fully implemented.**			
Management Action 4	The Service will review the benchmarking data in a formal meeting and identify areas of improvement.	**Responsible Owner:** Occupational Health and Fitness Advisor	**Date:** 30 June 2023	**Priority:** Medium

Human Resources – Wellbeing (7.20/21)	
Original management action / priority	The Service will devise a means by which the TRiM Contact Activity Log can be reconciled with the sources of contact, such as tip sheets, so to take assurance that all potentially affected staff and officers are engaged by the TRiM Team. Further to this, the Service will also consider capturing and analysing TRiM statistics, such as response rate, to explore means to improve staff utilisation of TRiM support. **(Medium)**
Audit finding / status	We obtained a copy of the TRiM activity log. Through review of the document, we confirmed that incident numbers were recorded which relates to the tip sheet. The activity tip sheet has a total number of personnel contacted which at the time of this follow-up was 412. The activity log also records all activities that have been completed. From a discussion with the Business Services Manager, we ascertained that although there have been discussions to improve the staff utilisation of TRiM support, however this has not been formally documented within an action plan. **The action has been partly though not yet fully implemented.**

Management Action 4	The Service will document discussions and actions on the improvement of TRiM utilisation by staff.	**Responsible Owner:** Occupational Health and Fitness Advisor	**Date:** 31 March 2023	**Priority:** Medium

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