



# Dacorum Borough Council

## Final Internal Audit Report

### Emergency Planning

November 2014

This report has been prepared on the basis of the limitations set out on page 11.

CONFIDENTIAL

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**Key Dates:**

Date of fieldwork: September 2014  
Date of draft report: October 2014  
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Date of final report: November 2014

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# 1. Executive Summary

## 1.1. Background

As part of the Internal Audit programme for 2014/15, we have undertaken an audit of the Council's systems of internal control in respect of Emergency Planning.

The purpose of the Council's Emergency Planning Unit is to provide staff with the plans, procedures and information they require to enable them to reduce the effects of any major emergency occurring within the Hemel Hempstead area, while allowing its services to continue to provide their usual day to day services as much as possible.

The Council help to support the emergency services and other organisations with their emergency response in a number of ways, including:

- Arranging emergency accommodation should members of the public be evacuated from their homes;
- Providing emergency transport to move members of the public from the scene of an emergency to a safe location;
- Co-ordinating services that the Council provides that are required as part of the emergency response;
- Contributing to the running of assistance centres which are set up in the aftermath of a major emergency to act as a focal point for information and assistance to families and friends of those missing, injured or killed, and to survivors;
- Providing emergency information to the public.

## 1.2. Audit Objective and Scope

The overall objective of this audit was to provide assurance over the adequacy and effectiveness of current controls over Emergency Planning, and provide guidance on how to improve current the controls going forward.

In summary, the scope covered the following areas: Roles and Responsibilities, Corporate and Departmental Plans, Major Incident Training, Emergency Plan Testing, Liaising with partner Agencies and Performance Monitoring. Further detail on the scope of the audit is provided in Section 2 of the report.

## 1.3. Summary Assessment

Our audit of DBC's internal controls operating over Emergency Planning found that there is a sound system of internal control designed to achieve the system objectives. Furthermore, the controls in place are being consistently applied.

Our assessment in terms of the design of, and compliance with, the system of internal control covered is set out below:

Evaluation Assessment	Testing Assessment
Full	Full

Management should be aware that our internal audit work was performed according to UK Public Sector Internal Audit Standards (PSIAS) which are different from audits performed in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. Similarly, the assurance gradings provided in our internal audit report are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board.

Similarly, the assessment gradings provided in our internal audit report are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board. The classifications of our audit assessments and priority ratings definitions for our recommendations are set out in more detail in Appendix A, whilst further analysis of the control environment over Emergency Planning is shown in Section 3.

**1.4. Key Findings**

We have not raised any recommendations in this report.

**1.5. Management Response**

We have received the management responses and have included them in our Final report.

**1.6. Acknowledgement**

We would like to take this opportunity to thank all staff involved for their time and co-operation during the course of this visit.

## 2. Scope of Assignment

### 2.1. Objective

The overall objective of this audit was to provide assurance that the systems of control in respect of Emergency Planning, with regards the areas set out in section 2.3, are adequate and are being consistently applied.

### 2.2. Approach and Methodology

The following procedures were adopted to identify and assess risks and controls and thus enable us to recommend control improvements:

- discussions with key members of staff to ascertain the nature of the systems in operation;
- evaluation of the current systems of internal control through walk-through and other non- statistical sample testing;
- identification of control weaknesses and potential process improvement opportunities;
- discussion of our findings with management and further development of our recommendations; and
- Preparation and agreement of a draft report with the process owner.

### 2.3. Areas Covered













The audit was carried out to evaluate and test controls over the following areas:

- Roles and Responsibilities - Roles and responsibilities regarding Emergency Planning have been clearly defined, communicated to all relevant members of staff and updated as changes in the organisation occur.
- Corporate and Departmental Plans: A Corporate Resilience policy is in place, is up to date and has been approved by Cabinet. The policy is supported by departmental plans which have also been reviewed, updated where appropriate and approved.
- Major Incident Training: All relevant staff have received major incident training and a program of refresher training is in place so that appropriate members of staff are trained on a regular basis.
- Emergency Plan Testing: Regular testing of Emergency Plans is undertaken and documentation is retained to support the outcomes of the testing. Action plans are in place to address any identified weaknesses arising from the testing and plans are revised where appropriate.
- Liaison with partner Agencies and Stakeholders: Term of Reference is in place for the Multi-Agency Forum. Multi-Agency Emergency plans are in place, are up to date and are regularly tested. The outcomes from the testing are documented and the plans are revised to include any issue identified.
- Performance Monitoring: Procedures are in place to enable performance of these plans to be considered and monitored during responses to incidents in order to improve the plans and responses for the future.

### 3. Assessment of Control Environment

The following table sets out in summary the control objectives we have covered as part of this audit, our assessment of risk based on the adequacy of controls in place, the effectiveness of the controls tested and any resultant recommendations.

The classifications of our assessment of risk for the design and operation of controls are set out in more detail in Appendix A.





Control Objectives Assessed	Design of Controls	Operation of Controls	Recommendations Raised
Roles and Responsibilities			
Corporate and Departmental Plans			
Major Incident Training			
Emergency Plan Testing			
Liaison with Stakeholders			
Performance Monitoring			

The classifications of our assessment of risk for the design and operation of controls are set out in more detail in Appendix A.

## Appendix A - Reporting Definitions

### Audit assessment

In order to provide management with an assessment of the adequacy and effectiveness of their systems of internal control, the following definitions are used:

Level	Symbol	Evaluation Assessment	Testing Assessment
<b>Full</b>		There is a sound system of internal control designed to achieve the system objectives.	The controls are being consistently applied.
<b>Substantial</b>		Whilst there is a basically sound system of internal control design, there are weaknesses in design which may place some of the system objectives at risk.	There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
<b>Limited</b>		Weaknesses in the system of internal control design are such as to put the system objectives at risk.	The level of non-compliance puts the system objectives at risk.
<b>Nil</b>		Control is generally weak leaving the system open to significant error or abuse.	Significant non-compliance with basic controls leaves the system open to error or abuse.

The assessment gradings provided here are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board and as such the grading of 'Full' does not imply that there are no risks to the stated control objectives.

### Grading of recommendations

In order to assist management in using our reports, we categorise our recommendations according to their level of priority as follows:

Level	Definition
<b>Priority 1</b>	Recommendations which are fundamental to the system and upon which the organisation should take immediate action.
<b>Priority 2</b>	Recommendations which, although not fundamental to the system, provide scope for improvements to be made.
<b>Priority 3</b>	Recommendations concerning issues which are considered to be of a minor nature, but which nevertheless need to be addressed.
<b>System Improvement Opportunity</b>	Issues concerning potential opportunities for management to improve the operational efficiency and/or effectiveness of the system.

## Appendix B - Staff Interviewed

The following personnel were consulted:

- Jenny Young - Resilience and Business Development Co-ordinator



## Statement of Responsibility

We take responsibility for this report which is prepared on the basis of the limitations set out below.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices. We emphasise that the responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by us should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud. Our procedures are designed to focus on areas as identified by management as being of greatest risk and significance and as such we rely on management to provide us full access to their accounting records and transactions for the purposes of our work and to ensure the authenticity of such material. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

### **Mazars Public Sector Internal Audit Limited**

#### **London**

#### **November 2014**

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