



# SHROPSHIRE COUNCIL AUDIT SERVICES

*"ADDING VALUE"*

## FINAL INTERNAL AUDIT REPORT SFRS CORPORATE GOVERNANCE 2021/22

**Assurance Level** | **Good**



## Audit Data

<b>Customer:</b>	<b>Shropshire Fire and Rescue</b>
<b>Report Distribution:</b>	<b>Joanne Coady, Head of Finance Ged Edwards, Performance and Communications Manager</b>
<b>Auditor(s):</b>	<b>Carole Moir</b>
<b>Fieldwork Dates:</b>	<b>March 2022</b>
<b>Debrief Meeting:</b>	<b>N/A</b>
<b>Final Report Issued:</b>	<b>28 March 2022</b>

## Assurance

<b>Previous Assurance Level</b>	<b>Current Assurance Level</b>	<b>Direction of Travel</b>
<b>Good</b>	<b>Good</b>	<b>No change to control environment</b>

## Introduction and Background

1. As part of the approved internal audit plan for 2021/22 Audit Services have undertaken a review of Corporate Governance.
2. This audit has been conducted in accordance with the Public Sector Internal Audit Standards.
3. Maintenance of the control environment is the responsibility of Management. The audit process is designed to provide a reasonable chance of discovering material weaknesses in internal controls. It cannot however, guarantee absolute assurance against all weaknesses including overriding of management controls, collusion, and instances of fraud or irregularity.
4. Audit Services would like to thank officers who assisted during the audit.
5. The audit was delivered on time and within budget.

## Scope of the Audit

6. The following scope was agreed with key contacts at the beginning of the audit:  
A light touch desktop review of the Shropshire Fire and Rescue Code of Corporate Governance to ensure that there is evidence to support the statements made by the Authority.
7. Audit work was undertaken to give assurance on the extent to which the following management control objectives are being achieved. Objectives with a √ demonstrate that appropriate management controls are in place and upon which positive assurance can be given. Objectives with an X are those where the management controls are not being achieved:
  - √ The Code of Corporate Governance has been reviewed for 2021/22.
  - √ Action is being taken to implement the Annual Governance Statement Improvement Plan and this is being appropriately monitored.

## Assurance Level and Recommendations

8. An opinion is given on the effectiveness of the control environment reviewed during this audit. The level of assurance given is based upon sample testing and evaluation of the controls in place. This will be reported to the Audit Committee and will inform the Annual Governance Statement which accompanies the Annual Statement of Accounts. There are four levels of assurance; Good, Reasonable, Limited and Unsatisfactory.

Audit Services can give the following assurance level on the area audited:

<b>Good</b>	There is a sound system of control in place which is designed to address relevant risks, with controls being applied consistently.
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9. There are no recommendations arising from this report.

## Audit Approach

10. The approach adopted for this audit included:
- Review and documentation of the system.
  - Identification of the risks to achieving the business outcomes and associated key controls.
  - Testing of controls to confirm their existence and effectiveness.
  - Identification of weaknesses and potential risks arising from them.

Ceri Pilawski  
Head of Audit

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