

TAYSIDE FIRE AND RESCUE BOARD**Performance Monitoring Sub-Committee – 28 June 2010****INTERNAL AUDIT REPORT – TRAINING****Report by the Chief Internal Auditor****ABSTRACT**

This report draws attention to the attached internal audit report, containing the action plan, which has been issued to management.

1. RECOMMENDATIONS

The Performance Monitoring Sub-Committee is asked to:

- (i) note the contents of this report; and
- (ii) consider the contents of the attached paper.

2. BACKGROUND

Perth and Kinross Council's Internal Audit undertakes planned audits for Tayside Fire and Rescue Board in line with the approved Service Level Agreement covering 2007/08 to 2009/10. The Internal Audit Reports contain action plans which were agreed with management at the conclusion of the audit and include timescales for the completion of the actions.

As part of the audit plan for 2009/10, the Performance Monitoring Sub Committee is asked to consider the internal audit report 09/055 Training.

3. PROPOSALS

It is recommended that the Performance Monitoring Sub-Committee notes the findings, agreed action and timescale within the attached report.

4. CONSULTATION

The Head of Personnel Services and the Head of Corporate Services of Tayside Fire and Rescue has been consulted in the preparation of this report.

5. RESOURCE IMPLICATIONS

There are no resource implications arising from this report.

6. CONCLUSION

This report draws attention to the attached internal audit report.

J CLARK
Chief Internal Auditor

Note: No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

Contact Officer: Jackie Clark, Ext. No. 75524, jclark@pkc.gov.uk
Address of Service: Council Building, 2 High Street, PERTH, PH1 5PH
Date: June 2010

If you or someone you know would like a copy of this document in another language or format, (on occasion only, a summary of the document will be provided in translation), this can be arranged by contacting Jackie Clark



Council Text Phone Number 01738 442573

Internal Audit Report



Internal Audit Report
Tayside Fire and Rescue
09/055 - Training
June 2010

Final Report

Chief Executive's Service
Perth & Kinross Council
2 High Street
Perth PH1 5PH

Background and Introduction

Perth and Kinross Council Internal Audit section provides an independent appraisal function for the review of internal control systems to the Board of Tayside Fire and Rescue. This audit was carried out as part of the approved audit plan for 2009/2010.

Audit fieldwork was undertaken in January and February 2010. While audit testing was primarily carried out on Tayside Fire and Rescue (TFR) data at the Council's Internal Audit office in Perth, some testing was also undertaken at the Tayside Fire and Rescue Training and Development Centre located at Perth Fire Station.

TF&R use an Integrated Personal Development System (IPDS) which is used for career development. IPDS enables staff to assess their development needs against a set of National Occupational Standards and seek appropriate training and development opportunities. The computer based personal development recording programme (PDR Pro) records individual training records. TF&R maintain an 'excel' master training record spreadsheet which supplements the PDR Pro records.

The audit encompassed a review of the provision of fire fighter training. Training of support staff and fire safety training was excluded from the scope of this audit.

Acknowledgements

Internal Audit acknowledges with thanks the co-operation of Tayside Fire and Rescue Training and Development staff during this audit.

Control Objectives and Opinions

This section describes the purpose of the audit and summarises the results. A 'control objective' is a management objective that requires the maintenance of adequate and effective internal controls to ensure that it is achieved. Each control objective has been given a rating describing, on the basis of the audit work done, the actual strength of the internal controls found to be in place. Areas of good or poor practice are described where appropriate.

Control Objective: To ensure training needs are identified with effective and relevant training delivered in a timely manner and accurate up to date records maintained.

Auditor's Comments:

TF&R maintain a 3 Year Training Plan which details the training needs and core competencies for Firefighters. Training needs identified as part of the appraisal system are included as part of the training process.

Firefighters provide self evaluations for work based activities which are mapped against National Occupational Standards. These evaluations are monitored by Managers to determine whether or not firefighters have met the required standard.

Internal Audit Report

Audit testing of the training record master spreadsheet and related spreadsheets revealed inconsistencies which meant that TF&R were unable to easily demonstrate that training had been delivered in line with the 3 Year Training Plan or actions taken to address overdue training.

Strength of Internal Controls:

Moderate

Control Objective: To ensure training budgets are adequate to meet the needs of Tayside Fire and Rescue.

Auditor's Comments: The TF&R training budget is estimated prior to the start of the financial year and part of the Personnel Department budget, based on the number of courses that personnel will attend. If during the year it is anticipated that training costs will exceed the approved budget, then a re-prioritisation exercise would be undertaken to establish what courses/travel are necessary/statutory and which can be deferred until the new financial year.

The training budget includes travel and subsistence costs which historically have been based on the costs associated with sending personnel to two training locations, being the Scottish Fire Service College at Gullane and Fire Service College at Moreton in Marsh. However, the recent requirements of the Fire (Scotland) Act 2005, the New Dimensions programme, the Scottish Resilience and Career Management Pathways means that personnel now attend at least 15 different venues. It is anticipated that the use of a greater number of training venues will result in a small travel and subsistence overspend of approximately £6,000 for 2009/10.

Strength of Internal Controls:

Moderately Strong

Management Action and Follow-Up

Responsibility for the maintenance of adequate and effective internal controls rests with management.

Where the audit has identified areas where a response by management is required, these are listed in Appendix 1, along with an indication of the importance of each 'action point'. Appendix 2 describes these action points in more detail, and records the action plan that has been developed by management in response to each point.

It is management's responsibility to ensure that the action plan presented in this report is achievable and appropriate to the circumstances. Where a decision is taken not to act in response to this report, it is the responsibility of management to assess and accept the risks arising from non-implementation.

Achievement of the action plan is monitored through Internal Audit's 'follow up' arrangements.

Internal Audit Report

Management should ensure that the relevant risk profiles are reviewed and updated where necessary to take account of the contents of Internal Audit reports. The completeness of risk profiles will be examined as part of Internal Audit's normal planned work.

Feedback

Internal Audit welcomes feedback from management, in connection with this audit or with the Internal Audit service in general.

Distribution

This report has been distributed to:

S Hunter, Chief Fire Officer;

J Symon, Treasurer to the Board;

S Herron, Head of Personnel Services;

J Iannetta, Head of Corporate Services;

N McKay, Training and Development Manager;

L Brown, Committee Officer;

External Audit;

Authorisation

The auditor for this assignment was D McCreadie. The supervising auditor was D Farquhar.

This report is authorised for issue:

Jackie Clark
Chief Internal Auditor
Date: 4 June 2010

Appendix 1: Summary of Action Points

No.	Action Point	Risk/Importance
1	Master Spreadsheet Training Record	High
2	Courses and Qualifications Spreadsheet	Medium
3	Records of Non Mandatory Training	Low

Appendix 2: Action Plan

Action Point 1 - Master Spreadsheet Training Record

Audit checking of one hundred mandatory training records for twenty five firefighters, as detailed on the master spreadsheet, in respect of fire behaviour, breathing apparatus, road traffic collision and first aid training, revealed that thirty recorded dates complied with the dates shown in the core competencies timescales. However, the following were noted:

- 22 entries with no data entered in the training date column;
- 21 entries with the date formatted as month, date but no year recorded;
- 17 entries showed training dates outside the agreed timescale for refresher training;
- 9 entries with the word 'Yes' but no actual date in the date column; and
- 1 training date entered as 90.12.09.

The inconsistencies meant that TF&R were unable to easily demonstrate that the master spreadsheet was up to date and training was delivered within agreed timescales or corrective action taken to address overdue training.

Also, the spreadsheet data is extracted from lists of attendees scheduled to attend training courses and not from actual training course attendees. This may result in inaccuracies in data input for example, where a firefighter, though scheduled to attend, did not, as a result of sickness.

Management Action Plan

The master spreadsheet training record will be updated to ensure that training dates are recorded and in the format DD/MM/YY. The spreadsheet will be maintained up to date and can then be used to identify overdue training. Training records will also only be updated from lists of actual attendees at training courses. In addition, discussions will take place to identify a more suitable training record software package or a new personnel database, such as 'Kaizen software solutions'.

Importance:	High
Responsible Officer(s):	N McKay, Training Development Manager
Lead Service:	TF&R Personnel Services
Date for Completion (Month / Year):	October 2010
Required Evidence of Completion:	Spreadsheet extract /new software review

Auditor's Comments

Satisfactory

Action Point 2 - Courses and Qualifications Spreadsheet

Audit testing of the separate 'working spreadsheet for courses and qualifications' in respect of trainee firefighters revealed that many of the entries were incomplete. For example there was missing data for part of 2004, 2005, 2006 and 2008.

TF&R advised the date gaps arose due to the Training Department compiling a separate annual overview spreadsheet which covers all training personnel receive which is thereafter transferred to the individual spreadsheets.

Inconsistencies and errors can occur if training records are not accurately maintained.

Management Action Plan

A review of our records has been conducted to ensure that records held are relevant, required, and accurate. The working spreadsheet for courses and qualifications will be updated.

A procedure has also been implemented to ensure that course joining instructions are cross referenced to attendance records to ensure those nominated for courses have actually received the training.

Importance:	Medium
Responsible Officer(s):	N McKay, Training Development Manager
Lead Service:	TF&R Personnel Services
Date for Completion (Month / Year):	July 2010
Required Evidence of Completion:	Spreadsheet extract and copy of new procedure.

Auditor's Comments

Satisfactory

Action Point 3 - Records of Non Mandatory Training

A number of spreadsheets are maintained to record non-mandatory training received by staff.

A review of the spreadsheets recording non mandatory training courses run in conjunction with Abertay University (European Computer Driving Licence (ECDL)) were incomplete.

The Training and Development Manager advised these spreadsheets were developed a few years ago when candidates interested in non mandatory training were required to register. However, not all those who registered completed the course. The Training and Development Manager advised that currently 3 people are going through ECDL.

The failure to maintain the spreadsheets means that management cannot use or analyse the recorded information.

Management Action Plan

An email seeking clarification for those personnel who have completed non mandatory ECDL training has been issued and training records will be updated accordingly.

Importance:	Low
Responsible Officer(s):	N McKay, Training Development Manager
Lead Service:	TF&R Personnel Services
Date for Completion (Month / Year):	July 2010
Required Evidence of Completion:	Extract from updated ECDL spreadsheet.

Auditor's Comments

Satisfactory