

**TAYSIDE FIRE AND RESCUE BOARD****Performance Monitoring Sub-Committee – 29 June 2009****INTERNAL AUDIT REPORT – SINGLE STATUS****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 & Kinross Council's Internal Audit undertakes planned audits for Tayside Fire & 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 2008/09, the Performance Monitoring Sub Committee is asked to consider the internal audit report 08/052 Single Status.

**3. PROPOSALS**

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

**4. CONSULTATION**

The Treasurer of Tayside Fire & Rescue Board 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.

**K WOOLARD**  
**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.

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**Date:** June 2009

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Council Text Phone Number 01738 442573

# Internal Audit Report



Internal Audit Report  
Tayside Fire and Rescue Board  
08/052 – Single Status  
June 2009

## Final Report

Corporate Services  
Perth & Kinross Council  
2 High Street  
Perth PH1 5PH

## Background and Introduction

This audit was carried out as part of the approved audit plan for 2008/09.

The purpose of the audit was to review the implementation of the “Single Status Agreement”, an initiative which was launched by central government in Scotland in 1999. It aimed to address the requirements of the Equal Pay Act by harmonising the employment terms and conditions of manual and office-based staff. Single Status affected Tayside Fire & Rescue Board’s (TFRB) non-uniformed support staff. The Scottish Joint Council issued guidance in 2003 on how Single Status should be implemented.

The audit reviewed a range of documentation: reports submitted to TFRB; papers presented to the Management Team; documents issued to staff and the public and supporting working papers. The key officer responsible for decisions on the practical implementation of Single Status in TFRB was interviewed.

The audit focused on the high-level “project management” of Single Status implementation. The audit did not examine the compliance of the chosen Single Status scheme with national rules or guidelines, nor did it verify the determination of the revised pay, grading, terms or conditions of employment of any individual member of staff.

## Acknowledgements

Internal Audit acknowledges with thanks the co-operation of TFRB staff, and of the staff supporting the Clerk to TFRB throughout 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 that the implementation of Single Status has been appropriately managed.
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Auditor’s Comments: TFRB successfully implemented the Single Status policy in August 2008. Practical decision making was sound and the delays experienced were chiefly attributable to the complexity of implementing this national policy, an internal review on Human Resources within TFRB and the availability of external staff involved in the process. The use of a generally accepted project management methodology may have assisted in communicating the objectives and progress of the initiative.
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## Internal Audit Report

In the event, there was a low level of communication between management and the Board, regarding the decisions that were made on the methodology used to implement Single Status and the reasons for delays in the initiative.	
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Strength of Internal Controls:	Moderate
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### 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.

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

J Iannetta, Head of Corporate Services;

L Brown, Committee Officer

External Audit

## Authorisation

The auditor for this assignment was R D Watt.

The supervising auditor was J Clark.

This report is authorised for issue:

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Kevin Woolard  
Chief Internal Auditor  
Date:15 June 2009

Appendix 1: Summary of Action Points

No.	Action Point	Risk/Importance
1	Project Management Method	Medium

## Appendix 2: Action Plan

### Action Point 1 - Project Management Method

The implementation of the Single Status Agreement, which has been successfully implemented, was not managed in line with any set project methodology. TFRB has not established a standard methodology to be used when managing large or complex projects.

Applying a standard methodology helps to make sure that all the important issues are addressed and all relevant internal and external costs are identified, in order to facilitate successful delivery on time and to budget, efficiently and economically. Without a standard methodology, there is a risk of inconsistency in the proper and efficient management, control and/or reporting of projects.

### Management Action Plan

The adoption of a standard project management methodology, which will be used across TFRB, is being considered

Importance:	Medium
Responsible Officer(s):	S Gunning, Group Manager
Lead Service:	TFRB Corporate Services
Date for Completion (Month / Year):	September 2009
Required Evidence of Completion:	Project Management Methodology documentation

### Auditor's Comments

Satisfactory