



ROYAL BERKSHIRE FIRE & RESCUE SERVICE

Internal audit assignment planning sheet

Vehicle disposal

2018/2019





INTERNAL AUDIT PLANNING SHEET: VEHICLE DISPOSAL

This document sets out the key information relating to the internal audit assignment, including the dates and agreed deadlines, the internal audit team and client staff to be involved, and most importantly the scope of the assignment, including the limitations to the scope.

The internal audit assignment has been scoped to provide assurance on how Royal Berkshire Fire & Rescue Service manages the following area(s):

1.1 Objectives relevant to the scope of the review

Objective of the area under review

To ensure that Fire Authority vehicles are disposed of through processes that are open and transparent and provide fair market value.

1.2 Additional management concerns

This review was added at the request of the Chair of the Audit & Governance Committee in light of the issues identified at Gloucestershire Fire Authority in relation to the disposal of vehicles. This audit is to provide assurance that, over the past 2 years, Royal Berkshire Fire Authority dispose of vehicles through an open and transparent means (such as vehicle auction) and that staff of any level or grade do not have the opportunity to purchase vehicles from the service. It is to confirm that, other than those staff whose role it is to dispose of vehicles, no other member of staff has been involved in the disposal of vehicles by the service.

1.3 Scope of the review

The following areas will be considered as part of the review:

- That a complete fleet list is maintained of all vehicles in service.
- What vehicles have been disposed of from 01 January 2017.
- Records are in place showing how and where vehicles were disposed of and the value achieved.
- A means is in place to estimate the value of vehicles prior to auction to ensure that the Fire Authority are obtaining fair value.
- Where practical (such as for standard type vehicles such as cars or vans) , a consistent means is used to compare returns from auction against forecast market values..
- That staff are not provided access to the purchase of vehicles in any way through the Service
- All vehicles have been disposed of through a third party (normally an auctioneers) through their standard terms and conditions and records are maintained



The following limitations apply to the scope of our work:

- We will not consider private vehicles owned by staff
- We will not comment on the value obtained at auction for vehicles sold or if they are in line with market value.
- We will not consider lease vehicles as the FA has an agreement in place with the lease company for the ownership / responsibility of these throughout the agreement term.
- We will not comment on the state / condition of vehicles in the fleet, we will also not look to inspect vehicles.

Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

Please note that the full scope of the audit can only be completed within the audit budget if all the requested information is made available at the start of the audit, and the necessary key staff are available to assist the audit process during the audit. If the requested information and staff are not available we may have to reduce the scope of our work and/or increase the audit budget. If this is necessary we will agree this with the client sponsor during the audit.

1.4 Requested documents

To enable us to commence our fieldwork on the agreed start date, we will require access to the following information or records at the start of the first day of the review:

- Policies and procedures in relation to disposal of vehicles
- Asset Register
- Contracts / SLA with auctioneers and other parties involved in the sale / disposal of vehicles

1.5 Resources

Client sponsor for this review	Internal audit team
Steve Foy - Deputy Chief Fire Officer / Director of Service Delivery	Daniel Harris - Head of Internal Audit Tim Lo - Client Manager Anam Baig - Lead Auditor
Fieldwork start date	07 January 2019
Fieldwork completion date	11 January 2019
Planned date for debrief meeting	11 January 2019
Draft report due	25 January 2019
Final report due	01 February 2019

1.6 Agreement of scope

RSM approval	Client approval
Assignment planning approved by	Assignment planning approved by
Name: Dan Harris	Name: Steve Foy
Date: 7 September 2018	Date: 17 October 2018

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