



INTERNAL AUDIT REPORT

D-008-M
FINAL

APPENDIX D

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Priority ♦♦♦ Essential / Strategic
♦♦ High
♦ Medium / Operational

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Audit Report



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Service: Merseyside Fire & Rescue Service	Distribution: Chief Officer: Kieran Timmins Others: Ian Cummins Helen Jones Dan Stephens
Subject: Payroll	
Auditor: Sam Challinor Audit Manager: Melanie Dexter	Date: 10 January 2008
<p>Executive summary:</p> <p>An audit of Payroll has been completed as part of the agreed plan of audit work for the Merseyside Fire and Rescue Service (MF&RS). The main objective of the audit was to review relevant risks to the system and assess the controls in place to manage them, in order to form an opinion on whether the controls are working effectively.</p> <p>The review has identified areas of good practice where adequate controls have been built into the system and are considered to be working effectively. However a number of weaknesses have been identified that should be addressed to ensure that risks within the system are managed appropriately.</p> <p>In particular the retained fire fighters contracts require reviewing and amending to account for changes that have occurred since the initiative was set up, this is because a number of officers are now providing retained cover for more/less hours than stated in their contract. It is acknowledged that MFRS is aware of this issue and recommendations have been made accordingly.</p> <p>Some weaknesses were also identified within the payroll system in relation to the storage of records, production of reports and business continuity arrangements.</p> <p>Our detailed findings and recommendations relating to the audit undertaken are shown in the table attached.</p>	