

Buckinghamshire & Milton Keynes Fire Authority



MEETING	Overview and Audit Committee
DATE OF MEETING	12 March 2014
OFFICER	Maggie Gibb, Internal Audit Manager David Skinner, Director of Finance and Assets
LEAD MEMBER	Councillor David Watson
SUBJECT OF THE REPORT	Internal Audit Report: Update of progress of the Annual Audit Plan
EXECUTIVE SUMMARY	<p>The purpose of this paper is to update Members of the Overview and Audit Committee on the progress of the annual Internal Audit Plan since the last meeting.</p> <p>Work is progressing according to the 2013/14 plan with two audits at a draft report stage and two at a fieldwork stage.</p> <p>Work has started on the remaining Q4 audits, which in agreement with the Senior Management Team will commence in March 2014.</p> <p>Meetings have been held to discuss the audit of the Control Centre project, including working jointly with Internal Audit colleagues in Oxfordshire, and a project assurance review will take place in the new year.</p> <p>This report includes one annex:</p> <p>Annex A: Progress against the 2013/14 annual Audit Plan, including timings of the planned work.</p> <p>As requested by the Committee at a previous meeting, the status of implementation of recommendations is now detailed in a separate report.</p>
ACTION	Information.
RECOMMENDATIONS	That Members note the progress on the Annual Internal Audit Plan.
RISK MANAGEMENT	There are no risk implications arising from this report.
FINANCIAL IMPLICATIONS	The audit work is contained within 2013-14 budget.

LEGAL IMPLICATIONS	There are no legal implications arising from this report.
HEALTH AND SAFETY	There are no health and safety implications arising from this report.
EQUALITY AND DIVERSITY	There are no equality and diversity implications arising from this report.
USE OF RESOURCES	Communication and progress monitoring All audits, follow up reports and further updates will be submitted to this Committee.
PROVENANCE SECTION & BACKGROUND PAPERS	Internal Audit Plan 2013/14 Internal Audit reports taken to Overview and Audit Committee.
APPENDICES	Annex A: Progress against the 2013/14 annual Audit Plan, including timings of the planned work.
TIME REQUIRED	5 minutes.
REPORT ORIGINATOR AND CONTACT	Maggie Gibb – Internal Audit Manager mgibb@buckscc.gov.uk 01296 387327

ANNEX A:**Progress against the annual Audit Plan with a schedule of proposed work still to be undertaken**

Auditable Area	Key Audit Objectives	Day Budget (Timing)	Status	O&A Report Date
Core Financial Controls	To fulfil our statutory responsibilities, we will undertake work to provide assurance over key controls within the financial governance framework. Key systems that will be tested include: <ul style="list-style-type: none"> o Budget Setting/Monitoring o Procure to Pay o Payroll & Pensions o Debtors o Capital o Financial Regulations o General Ledger o Reconciliations This review will include a follow up of the 2012/13 audit report.	20 days (Q4)	Draft Report Overall opinion: REASONABLE	June 2014
Treasury Management	This audit will provide assurance on the transition of the Treasury Management function to the Fire Authority.	10 days (Q4)	Fieldwork	June 2014
Fleet Management	This audit will provide assurance on the controls in place over the use of pool vehicles and compliance with the Fleet Management Policy to support the White Fleet Review.	5 days (Q1)	Final Report Overall opinion: REASONABLE	March 2014
Control Centre	This audit will review the readiness of BMKFA to become a partner in the joint Fire Control Centre project through a review of internal project documentation and discussions with the Project Manager.	5 days (Q4)	Planning	June 2014
ICT Strategy	This audit will review the implementation and benefits realisation of the ICT Review carried out by Cronins in Autumn 2012. The audit will also cover Information Governance and Data Quality.	20 days (Q2)	Draft Report Overall opinion: REASONABLE	June 2014
Asset Management System	The audit will provide assurance on the governance framework of the Asset Management System including implementation of and transition to the new system, system security and financial recording.	10 days (Q3)	Fieldwork	June 2014
Contingency	A contingency has been included within the audit plan to provide flexibility and in recognition of an expected but as yet unspecified need. If the days remain as at the beginning of Q4 then they will be used to review some key Governance areas such as Project Management and Contract Management, with the agreement of the Director of Finance and Assets.	10 days		

Internal Audit Report: Update of progress of the Annual Audit Plan

Follow Up				
Follow Up - general	To ensure all 2011/12 and 2012/13 medium and high recommendations of significant nature are implemented, in addition to recommendations still outstanding from previous years. This work will include detailed follow up of the Performance Management and Corporate Governance Audits.	10 days	Ongoing	
Audit Management				
Corporate Work	A proportion of the total audit resource is made available for 'corporate work'. Corporate work is non-audit specific activity which still 'adds value' or fulfils our statutory duties. Examples of this type of work include attendance and reporting to Management and Committee, and audit strategy and planning work. This also includes developing the Audit Plan, writing the Annual Report and undertaking the annual Review of Effectiveness of Internal Audit.	10 days	N/a	N/a
Total		100 days		