



Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	16 July 2014
OFFICER	Maggie Gibb, Internal Audit Manager David Skinner, Director of Finance & Assets
LEAD MEMBER	Chair of Overview and Audit Committee
SUBJECT OF THE REPORT	Internal Audit Report: Update of progress of audit recommendations
EXECUTIVE SUMMARY	<p>The purpose of this paper is to update Members of the Overview and Audit Committee on the progress of the implementation of audit recommendations made as at 30 June 2014.</p> <p>This report includes one annex:</p> <p>A: An update on the progress of implementation of new audit recommendations and those previously reported as not yet implemented.</p> <p>In total there are 52 recommendations to report on the status of which are classified as follows:</p> <p>Green (Implemented) 35/52 (67%) Amber (on track not yet due) 17/52 (33%) Red (not implemented, due date revised) 0</p> <p>There are no outstanding recommendations to bring to the attention of the Overview and Audit Committee at this time.</p> <p>Internal Audit will continue to actively monitor implementation of all outstanding recommendations.</p>
ACTION	Information.
RECOMMENDATIONS	That Members note the progress on the implementation of recommendations.
RISK MANAGEMENT	There are no risk implications arising from this report.
FINANCIAL IMPLICATIONS	The audit work is contained within the 2014/15 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	<p>Communication and progress monitoring</p> <p>All audits, follow up reports and further updates will be submitted to this committee</p>
PROVENANCE SECTION & BACKGROUND PAPERS	<p>Internal Audit Plans 2012/13 and 2013/14.</p> <p>Internal Audit reports taken to Overview and Audit Committee.</p>
APPENDICES	Annex A: An update on the progress of implementation of new audit recommendations and those previously reported as not yet implemented.
TIME REQUIRED	5 minutes.
REPORT ORIGINATOR AND CONTACT	<p>Maggie Gibb – Risk and Insurance Manager</p> <p>mgibb@buckscc.gov.uk</p>

ANNEX A:

Status of Internal Audit recommendations – June 2014

Audit Assignments	Date of final audit report	Overall Assurance	No of recommendations made	No of recommendations Implemented	Implemented since last meeting	Direction of Travel (see notes)	Status of recommendations at 30 June 2014		
							Red	Amber	Green
2012/13									
Core Financial Controls	April 2013	Reasonable	13	10	5	↑	0	3**	10
Human Resources	August 2013	Reasonable	6	6	6	↑	0	0	6
Property Management	November 2013	Reasonable	4	4	4	↑	0	0	4
Asset Management	November 2013	Reasonable	6	6	6	↑	0	0	6*
2013/14									
Core Financial Controls	April 2014	Substantial	8	4	4	↑	0	4	4
Treasury Management	April 2014	Substantial	3	2	2	↑	0	1	2
Fleet Management	October 2013	Reasonable	4	3	3	↑	0	1	3
ICT Strategy	March 2014	Reasonable	8	0	0	↔	0	8***	0
Totals			52	35	30		0	17	35

Red	Recommendation has not yet been implemented and will not meet the original deadline
Amber	Recommendation is progressing, not due to be actioned yet.
Green	Recommendation has been actioned

Notes:

* Recommendations to be revisited in 2013/14 report as project has moved on significantly since 2012/13 audit

** Restated in 2014/14 audit

*** Recommendations to be followed up during 2014/15 audit

Direction of travel indicates how well recommendations have been progressed since previous Overview and Audit Committee meeting.



Further recommendations have been implemented in period



No recommendations due for implementation in period



Recommendations due for implementation have not been actioned