



Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	3 December 2014
OFFICER	Maggie Gibb, Internal Audit Manager David Skinner, Director of Finance & Assets
LEAD MEMBER	Councillor David Watson
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 17 November 2014.</p> <p>In total there are 26 recommendations to report on the status of which are classified as follows:</p> <p>Green (Implemented) 21/26 (81%) Amber (on track not yet due) 5/26 (19%) 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>Four recommendations have had the implementation date extended as agreed with the Internal Audit Manager, and for one recommendation an appropriate compensating control has been implemented. These are detailed in the table.</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 2013/14 and 2014/15.</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 – November 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 17 November 2014		
							Red	Amber	Green
2013/14									
Core Financial Controls	April 2014	Substantial	8	5	1	↑	0	3*	5
Treasury Management	April 2014	Substantial	3	2	0	↔	0	1*	2
Fleet Management	October 2013	Reasonable	4	4	4	↑	0	0	4
ICT Strategy	March 2014	Reasonable	8	8	8	↑	0	0	8**
2014/15									
Risk Management	November 2014	Substantial	3	2	2	↑	0	1	2
Totals			26	21	15		0	5	21

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 for Overview and Audit Committee:

* Implementation date extended through agreement with DoF&A and Internal Audit:

The Financial Regulations were approved by the Fire Authority at its meeting on 24 June 2014. The timeframe for the reorganisation of the Financial Instructions has been extended to incorporate a more fundamental redesign and to capture the changes required as a result of the Gartan Payroll implementation project. The revised instructions will now be updated and approved by March 2015.

** Compensating control action implemented for recommendation number 3 as agreed with Head of Service Transformation and Internal Audit:

We have implemented a compensating control action for recommendation 3 rather than implementing a programme coordinator role. It was explained at the Overview & Audit Committee when the report was presented that we have approached this in a different way by changing the terms of reference of our internal meetings, in order to govern our projects and programmes through these structures and boards which will be reviewed at regular intervals.

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