

AUDIT AND RISK MANAGEMENT

INTERNAL AUDIT REPORT

BUCKINGHAMSHIRE & MILTON KEYNES FIRE AUTHORITY

Corporate Governance 2014/15

February 2015





Contents

Section	Page
1. Executive Summary	3
2. Background.....	5
3. Recommendations and Action Plan	7
Appendix A.....	21
4. Specific Audit Scope.....	21
5. Audit Methodology and Opinions	22

Audit Control:

Closing meeting:	6 November 2014
Draft report:	28 November 2014
Management responses:	18 December 2014 & 5 February 2015
Final report:	9 February 2015

Auditors:	Maggie Gibb – Audit Manager Mary-Anne Stanford – Senior Auditor
Report Distribution:	
Draft Report	Director of Legal and Governance Director of Finance and Assets Director of People and Organisational Development Information Governance & Compliance Manager Head of Service Transformation
Final Report as above plus:	Chief Fire Officer Chair, Bucks and Milton Keynes Fire Authority External Audit



Buckinghamshire and Milton Keynes Fire Authority Corporate Governance 2014/15 – Internal Audit Report

1. Executive Summary

1.1 Overall Audit Opinion

In our opinion **reasonable** assurance can be provided that relevant risks are effectively identified, managed and controlled.

1.2 The overall audit assurance is made up of three supporting judgements:

- a) Our assurance on the adequacy of the risk management techniques employed within the auditable area is reasonable. This relates to the extent to which relevant risks have been identified, monitored and managed.
- b) Our assurance on the adequacy of the existing control framework to reduce identified risks to an acceptable level is reasonable.
- c) Our assurance on the adequacy of compliance with the existing control framework is reasonable.

1.3 The Buckinghamshire and Milton Keynes Fire Authority (BMKFA) have adequate corporate governance arrangements in place. The majority of documents, policies and procedures are in place and up to date, however there are some documents that require updating, are not available on the external BMKFA website or on the Intranet (I-Drive) and these are highlighted in section 3. It is acknowledged that good progress has been made with the suite of employment related policies and guidance. However some of these documents are still to be finalised. There are also management actions outstanding from previous audits that have not been implemented, these are summarised in section 2.4. The Corporate Governance audit scope would normally include Risk Management but this was subject to a separate audit in 2014/15 for which an audit report with findings and management actions has been issued.

1.4 In addition to the findings summarised below, we also found the following examples of good practice:

- A robust Members induction process and training programme has been implemented.
- The Authority has been pro-active in consulting with the public on the new Public Safety Plan.
- The Corporate Plan targets are cascaded down to Service Plans and ultimately to personal appraisal targets.



Buckinghamshire and Milton Keynes Fire Authority Corporate Governance 2014/15 – Internal Audit Report

1.5 Some areas for improvement were identified. All High recommendations are listed below:

- There is no Data Quality Strategy

1.6 Findings summary:

In order to provide an assurance on the extent to which the risks identified are managed, our review focussed on the main business objectives within Corporate Governance. The audit tested the corporate governance arrangements in place against the key elements and Core Principles as defined in CIPFA Delivering Good Governance Framework December 2012.

Progress in implementing the management actions will be tracked and reported to the Overview & Audit Committee.

The detailed findings are summarised in Section 3 of this report. All findings have been discussed with the Director of Legal and Governance who has agreed all the findings and produced an action plan to implement them.

Findings		
High	Medium	Low
1	8	2

1.7 There were no aspects of this audit which were considered to have value for money implications for the Authority or which indicated instances of over control. Any relevant findings will have been included in the findings and management action section of this report.



Buckinghamshire and Milton Keynes Fire Authority Corporate Governance 2014/15 – Internal Audit Report

2. Background

- 2.1 The audit review of Corporate Governance formed part of the agreed audit programme for 2014/15. The review was carried out during September 2014.
- 2.2 The Corporate Governance area was categorised as high risk as part of the audit needs assessment exercise based on its relative importance to the achievement of the Authority's corporate objectives. The Authority's objective for the system is to provide assurance over the governance framework and to ensure that controls are operating effectively in practice and in accordance with the CIPFA SOLACE guide. This audit will include a brief review of the revised Partnership Framework.
- 2.3 The objective of our audit was to evaluate the area with a view to delivering reasonable assurance as to the adequacy of the design of the internal control system and its application in practice. A detailed summary of the scope of this review can be seen in Appendix A.
- 2.4 Management actions from previous Corporate Governance audits were examined to ensure that the actions have been completed.
- Corporate Governance 2010/11 - 6 actions completed, 3 actions not completed.
 - Corporate Governance 2011/12 - 7 actions completed, 1 action not completed.

The outstanding actions are summarised below.

Audit	Agreed Management Action	Status at October 2014
Corporate Governance 2010/11	Action 4. The new Performance Management process should be rolled out to all staff – this was due for completion March 2013.	Performance Management is still not complete as only 58% of appraisals for 2013/14 have been completed as at September 2014. This has been restated in this report section 3 action 12.
Corporate Governance 2010/11	Action 8. The support staff Scheme of Conditions of Service 'Green Book' – this is under review as part of the HR Directorate Plan.	The revised Scheme of Conditions of Service – Support Services Staff is mostly completed. All sections have been drafted except for Section 7 Leaving the Authority. When completed the Scheme will go to SMB and then issued for informal consultation with an expected to go live date of 01/01/15. This has been restated in this report section 3 action 13.
Corporate Governance 2010/11	Action 10. The Code of Conduct for Employees should be reviewed and approved on a regular basis – this is under review as part of the HR	The Code of Conduct on the I-Drive is dated September 2006. This has been restated in this report section 3 action 3.



**Buckinghamshire and Milton Keynes Fire Authority
Corporate Governance 2014/15 – Internal Audit Report**

Audit	Agreed Management Action	Status at October 2014
	Directorate Plan.	
Corporate Governance 2011/12	<p>Action 1. The complaints procedure will be reviewed and revised and will include the need for all but routine complaints, which can be actioned within three working days, to be reported to the Information Governance Manager on receipt for recording and monitoring.</p> <p>A flow chart will be included in the revised procedure so that all staff know how to deal with complaints effectively</p> <p>Who to be actioned by: Information Governance Manager</p> <p>When to be actioned by: December 2012</p>	<p>The Compliments; Complaints; Concerns and Suggestions Policy has not been updated since June 2010.</p> <p>Instructions on how to deal with complaints have not been issued to the person that distributes with the post. This has been restated in this report section 3 action 10.</p>



3. Recommendations and Action Plan

The control description column details the actual controls that should be established to mitigate identified risk. The Findings & Consequences column details the results of analysis and tests carried out.

The priority of the findings and recommendations are as follows:

High immediate action is required to ensure that the objectives for the area under review are met.

Medium action is required within six months to avoid exposure to significant risks in achieving the objectives for the area under review.

Low action advised within 9 months to enhance control or improve operational efficiency.

	Control description	Issues & Consequences	Priority H/M/L	Management Action Plan	Task owner and target date for implementation
1	CIPFA Governance Key Element 7. Reviewing the effectiveness of the authority's decision-making framework, including delegation arrangements, decision making in partnerships and robustness of data quality.	A draft Data Quality Guide (Performance Management) 2011 was presented to the Executive Committee 09/11/11 Item 7. There is no evidence in the minutes that the Data Quality Guide was approved. There is also no evidence that there is a Data Quality Strategy in place. It was confirmed to the auditor that officers planned to have a Data Quality Strategy in place during 2012 but this has not been progressed. It was confirmed that each department should have its own process in place for managing data. Post incident data is subject to quality	High	We intend to merge the Data Quality Strategy with the Information Governance Strategy that will be approved early 2015/16.	Action agreed? Y Who to be actioned by: Information Governance & Compliance Manager When to be actioned by: June 2015 (progress to be reviewed March 2015)



**Buckinghamshire and Milton Keynes Fire Authority
Corporate Governance 2014/15 – Internal Audit Report**

	Control description	Issues & Consequences	Priority H/M/L	Management Action Plan	Task owner and target date for implementation
		<p>checks before it is submitted via DCLG website.</p> <p>There is a risk that staff are unaware of their responsibilities for data quality that may result in decisions, policies and targets being made on inaccurate data.</p>			
2	<p>CIPFA Governance Key Element 6.</p> <p>Developing, communicating and embedding codes of conduct, defining the standards of behaviour for members and staff.</p>	<p>The Members' Code of Conduct section 7 requires members of Buckinghamshire & Milton Keynes Fire Authority to register their disclosable pecuniary interests in a maintained and publicly-available register. Each year Members are reminded by the Director of Legal of Governance and again by the Chair at the AGM to complete and sign a declaration of interests, the detail of these is transferred to the website by the Democratic Services Officer.</p> <p>All Members interests on the website were examined to ensure they had been completed and were up to date. It was found that three members have not reviewed their declaration of pecuniary interests for June 2014. They were last reviewed July 2013.</p> <p>There is a risk that new pecuniary interests have not been declared.</p>	Medium	<p>The relevant members will be reminded of their obligation to complete a declaration of pecuniary interests annually.</p>	<p>Action agreed? Y</p> <p>Who to be actioned by: Director of Legal and Governance</p> <p>When to be actioned by: February 2015</p>



**Buckinghamshire and Milton Keynes Fire Authority
Corporate Governance 2014/15 – Internal Audit Report**

	Control description	Issues & Consequences	Priority H/M/L	Management Action Plan	Task owner and target date for implementation
3	<p>CIPFA Governance Key Element 6.</p> <p>Developing, communicating and embedding codes of conduct, defining the standards of behaviour for members and staff.</p>	<p>The Officers Code of Conduct was examined to ensure it was up to date and fit for purpose.</p> <p>The Officers Code of Conduct is available for staff on the I-Drive, this is dated September 2006 and has not been updated since. This was raised as part of the 2010/11 Corporate Governance audit.</p> <p>There is a risk that the Officers Code of Conduct does not reflect the current requirements for staff conduct and staff act inappropriately.</p>	Medium	<p>A single Officers Code of Conduct will be produced, incorporating reference to linked procedures, for example Use of Internet and made available to staff via the I-Drive.</p> <p>A number of the new and revised HR Policies and Procedures cover elements of conduct and standards of behaviour, and have been agreed and published in 2014, therefore up to date standards of conduct are already in place, albeit not in one document.</p> <p>Behavioural review was introduced into the appraisal system on 2014 to help reinforce and highlight development needs.</p> <p>Specific guidance was published in August 2013 for social media use. This has been regularly reinforced via the I drive and for operational staff via individual letter.</p>	<p>Action agreed? Y</p> <p>Who to be actioned by: Director of People and Organisational Development</p> <p>When to be actioned by: March 2015</p>



**Buckinghamshire and Milton Keynes Fire Authority
Corporate Governance 2014/15 – Internal Audit Report**

	Control description	Issues & Consequences	Priority H/M/L	Management Action Plan	Task owner and target date for implementation
				A single code of conduct will incorporate all of the existing elements into a single reference document by March 2015.	
4	CIPFA Governance Key Element 7. Reviewing the effectiveness of the authority's decision-making framework, including delegation arrangements, decision making in partnerships and robustness of data quality.	There are Financial Instructions available on BMKFA website and these are dated 08/02/11. There are Financial Instructions available on the I-Drive and these are dated September 2012 with a review date of September 2013. There are substantial differences between the documents. There is a risk that staff are working to the incorrect document and therefore not following the correct procedures.	Medium	Financial Instructions on the external website will be updated to be the same as those on the I-Drive.	Action agreed? Y Who to be actioned by: Director of Finance and Assets When to be actioned by: February 2015
				Financial Instructions on I-Drive will be reviewed and updated if necessary. Procedures will be put in place to ensure the document is reviewed within the timeframe stated.	Action agreed? Y Who to be actioned by: Director of Finance and Assets When to be actioned by: March 2015



**Buckinghamshire and Milton Keynes Fire Authority
Corporate Governance 2014/15 – Internal Audit Report**

	Control description	Issues & Consequences	Priority H/M/L	Management Action Plan	Task owner and target date for implementation
5	<p>CIPFA Governance Key Element 9.</p> <p>Ensuring effective counter-fraud and anti-corruption arrangements are developed and maintained.</p>	<p>The revised Counter-Fraud and Corruption Policy Review went to Overview and Audit Committee 05/12/12 item 6 where it was approved.</p> <p>The draft Anti-Money Laundering Policy went to Overview and Audit Committee 05/12/12 item 6 where it was approved.</p> <p>Both documents are not available on the BMKFA website. This may be an oversight as the website has recently been revamped and not all documents have been transferred.</p> <p>If the policies are not on the website or are not up to date there is a risk that members of the public and staff may follow incorrect procedures in cases of fraud or money laundering.</p>	Medium	<p>The approved Counter-Fraud and Corruption Policy and the Anti-Money Laundering Policy will be made available on the BMKFA website.</p>	<p>Action agreed? Y</p> <p>Who to be actioned by: Director of Finance and Assets</p> <p>When to be actioned by: February 2015</p>
6	<p>CIPFA Governance Key Element 16.</p> <p>Ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful.</p>	<p>Policies were examined to confirm that Freedom of Information and Data Protection requirements are complied with and are communicated to staff. The Buckinghamshire Fire and Rescue Service has the procedure note 'Dealing With Requests for Information' and this is available to staff on the I-Drive. The Service uses the Civil Service online</p>	Medium	<p>New staff will be reminded of the requirement to complete the Data Protection online training.</p>	<p>Action agreed? Y/N</p> <p>Who to be actioned by: Head of Organisational Development and Training</p>



**Buckinghamshire and Milton Keynes Fire Authority
Corporate Governance 2014/15 – Internal Audit Report**

	Control description	Issues & Consequences	Priority H/M/L	Management Action Plan	Task owner and target date for implementation
		<p>training for Data Protection and upon completion a record is placed on the officer's personal file in SAP. Bespoke training is also provided as required.</p> <p>A report from SAP is run on a regular basis that indicates staff who have and have not completed the online Data Protection training. The report run on 29 September 2014 indicates that 474 officers have completed and 273 (36%) have not completed Data Protection training. Some of these are staff who failed to notify the Training Department when they had completed their training.</p> <p>There is a risk that staff are unaware of their responsibilities regarding data protection and that may result in a breach of the Data Protection Act and a possible fine.</p>			<p>When to be actioned by: March 2015</p>
				<p>The Training Department will send a reminder to staff who appear as not having completed the training and the records will be reconciled to those staff that failed to notify the Training Department when they had completed their training.</p>	<p>Action agreed? Y</p> <p>Who to be actioned by: Head of Organisational Development and Training</p> <p>When to be actioned by: February 2015</p>
7	<p>CIPFA Governance Key Element 17.</p> <p>Whistleblowing and for receiving and investigating complaints from the public.</p>	<p>There is a Complaints; Concerns and Suggestions Policy on the I-Drive that is dated 2010. The document states that it was approved May 2010 with a review date of October 2010. There is no evidence that the Policy has been reviewed or updated since then. This was raised as part of the Corporate Governance 2011/12 audit when the</p>	Medium	<p>The Complaints; Concerns and Suggestions Policy will be reviewed, updated as necessary, approved and made available to staff via the I-Drive. Approval will be sought from Business Transformation Board before the end of the financial</p>	<p>Action agreed? Y</p> <p>Who to be actioned by: Information Governance & Compliance</p>



**Buckinghamshire and Milton Keynes Fire Authority
Corporate Governance 2014/15 – Internal Audit Report**

	Control description	Issues & Consequences	Priority H/M/L	Management Action Plan	Task owner and target date for implementation
		<p>same document was provided.</p> <p>If policies are not up to date there is a risk that staff may follow incorrect procedures.</p>		year.	<p>Manager</p> <p>When to be actioned by: March 2015</p>
8	<p>CIPFA Governance Key Element 17.</p> <p>Whistleblowing and for receiving and investigating complaints from the public.</p>	<p>The process for complaints was examined. An annual report 'Review of Compliments and Complaints' is presented to the Overview and Audit Committee and SMB. This advises the committee on any trends and corrective action taken to reduce or remove the problem that led to a complaint being made.</p> <p>Complaints notified to the Information Governance and Compliance Manager are logged on a register. Staff have recently been emailed by the Information Governance and Compliance Manager to remind them to inform her of any complaints and compliments received. Reception staff have also been notified that any complaints by phone should be forwarded to the Information Governance and Compliance Manager</p>	Medium	<p>A reminder has been sent to all staff including the member of staff that deals with the post to ensure the Information Governance and Compliance Manager is informed of complaints that the post room may open.</p>	<p>Action agreed? Y</p> <p>Who to be actioned by: Information Governance & Compliance Manager</p> <p>When to be actioned by: Completed</p>



**Buckinghamshire and Milton Keynes Fire Authority
Corporate Governance 2014/15 – Internal Audit Report**

	Control description	Issues & Consequences	Priority H/M/L	Management Action Plan	Task owner and target date for implementation
		<p>as well as the relevant manager.</p> <p>However no such instructions have been issued to the member of staff that deals with complaints that may arrive by post.</p> <p>If complaints are not notified to the Information Governance and Compliance Manager there is a risk that not all complaints are recorded, actioned promptly and reported to Members.</p>			
9	<p>CIPFA Governance Key Element 19.</p> <p>Establishing clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation.</p>	<p>There is an External Communication Strategy that is dated 2006 and an Internal Communication Strategy that is dated 2007.</p> <p>A draft Communication, Consultation and Community Engagement Strategy was presented to the Authority on 09/02/11 Item 9. This covers external and internal communications. From that meeting the outcome was that:</p> <ol style="list-style-type: none"> 1. That the draft Communication, Consultation and Community Engagement Strategy be noted. 2. That Councillor Baldwin and the Chairman be consulted on the draft 	Medium	<p>A Communication Strategy that covers internal and external communications will be drafted and approved and made available to staff and external stakeholders.</p>	<p>Action agreed? Y</p> <p>Who to be actioned by: Head of Service Transformation</p> <p>When to be actioned by: March 2015</p>



**Buckinghamshire and Milton Keynes Fire Authority
Corporate Governance 2014/15 – Internal Audit Report**

	Control description	Issues & Consequences	Priority H/M/L	Management Action Plan	Task owner and target date for implementation
		<p>Strategy.</p> <p>3. That the Overview and Audit Committee consider a revised draft Strategy and Action Plan before consideration by the Executive Committee.</p> <p>It was confirmed that the discussion with members did take place. But no further action has been taken to progress the Strategy.</p> <p>If the Communications Strategy is out of date there is a risk that not all relevant communication channels are utilised and some sections of the community and stakeholders may be excluded.</p>			
10	<p>CIPFA Governance Key Element 7.</p> <p>Reviewing the effectiveness of the authority's decision-making framework, including delegation arrangements, decision making in partnerships and robustness of data quality.</p>	<p>Financial Regulations were approved by the Authority on 24/06/14 after having been presented to Senior Management Board and Overview and Audit Committee. These Financial Regulations are available on BMKFA website, however they are not dated. Audit was unable to ascertain that these are the approved and up to date Financial Regulations. Officers confirmed that the Financial Regulations on the website are the latest ones that</p>	Low	<p>The Financial Regulations on the website will have the date of approval added.</p>	<p>Action agreed? Y</p> <p>Who to be actioned by: Democratic Services Officer</p> <p>When to be actioned by: February 2015</p>



**Buckinghamshire and Milton Keynes Fire Authority
Corporate Governance 2014/15 – Internal Audit Report**

	Control description	Issues & Consequences	Priority H/M/L	Management Action Plan	Task owner and target date for implementation
		<p>were approved but when the document was converted to PDF the footer was lost. The hard copy of the Financial Regulations in the 'Red Book' is dated June 2014.</p> <p>There is a risk that incorrect or out of date documents are posted on the BMKFA website.</p>			
11	<p>CIPFA Governance Key Element 17.</p> <p>Whistleblowing and for receiving and investigating complaints from the public.</p>	<p>On the BMKFA website there is the Local Code of Conduct Complaints Process. This is a flowchart about how to raise concerns about members conduct, however the document on the new website does not have the front page of weblinks that makes it clear that it relates to complaints about Members conduct and not a general complaint.</p> <p>There is a risk that members of the public that want to make a complaint follow the incorrect process and their complaint may not be resolved.</p>	Low	<p>The previous front page of weblinks to the Local Code of Conduct Complaints Process will be reinstated to the new website.</p>	<p>Action agreed? Y</p> <p>Who to be actioned by: Director of Legal and Governance</p> <p>When to be actioned by: February 2015</p>



Previous audit recommendations Corporate Governance 2010/11

	Findings & Consequences	Recommendation	Priority	Management Response and Action Plan	October 2014 follow up findings, management action plan, owner and target date
12	<p>Corporate Governance 2010/11 Action 4.</p> <p>The model for performance management is within the Building a Better Governance Framework that has recently been approved by the Overview & Audit Committee. The formal performance and appraisal process has yet to be implemented.</p> <p>Without a Performance Management Framework there is an increased risk that performance targets are not met.</p>	<p>The new Performance Management process should be rolled out to all staff (operational and support staff).</p>	Medium	<p>Recommendation Agreed: Yes</p> <p>Response: Performance Plus has been rolled out to members of SMT, Group Managers and Heads of Department. Funding has been agreed for further licences and will be rolled out to all staff by 31 August 2011.</p> <p>The redevelopment of Performance Plus is expected to be implemented by 31 August 2011. In order to align the requirements associated with this in terms of data quality, it is proposed that we develop the data quality guide in parallel with the implementation of Performance Plus in order to avoid unnecessary revisions. We plan to develop the data quality guide for approval at the 14 September 2011 Executive Committee.</p> <p>The formal appraisal process is being implemented top down, starting with SMT and cascaded through the management teams. Priorities are objectives aligned to the corporate and directorate plans and high level training</p>	<p>It was found that the new Performance Management process is still not complete as only 58% of appraisals for 2013/14 have been completed as at September 2014.</p> <p>Management Action Plan</p> <p>Completion of appraisals will be promoted with additional support for managers where needs have been identified.</p> <p>Who to be actioned by:</p> <p>Director of People and Organisational Development to remind Senior Managers of their obligations to ensure all staff participate in the appraisal process.</p> <p>When to be actioned by:</p> <p>April 2015</p> <p>Following management reminders, further appraisals have been received and, as at 16/10/14, the number of staff employed at the start of the year without an appraisal stands at 114. This is approximately 19% by</p>



**Buckinghamshire and Milton Keynes Fire Authority
Corporate Governance 2014/15 – Internal Audit Report**

	Findings & Consequences	Recommendation	Priority	Management Response and Action Plan	October 2014 follow up findings, management action plan, owner and target date
				<p>needs analysis.</p> <p>There is an 18-month roll-out programme to fully integrate the golden thread and determine detailed individual training/ development needs. All staff including RDS are participating.</p> <p>The HR IS project phase 2 will enable performance management tracking and reporting from 2012 /13</p> <p>Who to be actioned by - Director Service Support and Director HR</p> <p>When to be actioned by:</p> <p>Performance Plus August/Sept 2011</p> <p>From March 2011 to October 2012 – appraisal roll out</p> <p>April 2012 – March 2013 – fully integrated tracking and reporting</p>	<p>headcount. Five of the Leadership Group are still to have appraisals logged into the HR system.</p> <p>As at 24/11/14, there are 53 employees employed as at 01/04/14 and still employed who are outstanding in terms of an appraisal. This is an outstanding figure of 8.7% of total current employees.</p>
13	<p>Corporate Governance 2010/11 Action 10.</p> <p>For support staff at the Buckinghamshire Fire & Rescue Service the 'Green</p>	<p>The Support Staff Scheme of Conditions of Service 'Green Book' should be reviewed and approved on a regular basis.</p>	Medium	<p>Recommendation Agreed: Yes</p> <p>Response:</p> <p>Terms and conditions of service for "Green Book "Support Staff are being reviewed a part of the terms of reference approved by HR Sub-Committee in April 2011.</p>	<p>The revised Scheme of Conditions of Service – Support Services Staff is mostly completed. All sections have been drafted except for Section 7 Leaving the Authority. It was confirmed to audit that when it is finalised the Scheme will go to SMB for completeness and then be issued for informal consultation with an expected</p>



**Buckinghamshire and Milton Keynes Fire Authority
Corporate Governance 2014/15 – Internal Audit Report**

	Findings & Consequences	Recommendation	Priority	Management Response and Action Plan	October 2014 follow up findings, management action plan, owner and target date
	<p>Book' Scheme of Conditions of Service details their Conditions of Employment. This document is dated April 1997 and there is no evidence of subsequent review.</p> <p>There is an increased risk that the document is no longer relevant.</p>			<p>Who to be actioned by: HR Director LS – Lead officer</p> <p>When to be actioned by: June 2011 – December 2011 analysis /determine options phase. January 2012 onwards – consultation and implementation phase</p>	<p>to go live date of January 2015.</p> <p>Management Action Plan</p> <p>There is an expected go live date of January 2015.</p> <p>The revised Support Services staff Scheme of Conditions of Service (historically known as the 'Green Book') is to be referred to as the Support Services staff handbook. Whilst the handbook is not being formally consulted on, as this has involved joining up existing policies and procedures rather than establishing new terms and conditions, it has been sent to the Leadership Group for comment.</p> <p>The publication of the revised handbook completes the programme of work on the review of pay, grading and terms and conditions for staff covered by the Buckinghamshire & Milton Keynes Fire Authority Scheme of Conditions of Employment for Support Services. This work has included a revised pay and grading structure; introduced in September 2014,</p>



**Buckinghamshire and Milton Keynes Fire Authority
Corporate Governance 2014/15 – Internal Audit Report**

	Findings & Consequences	Recommendation	Priority	Management Response and Action Plan	October 2014 follow up findings, management action plan, owner and target date
					<p>conclusion of outstanding pay and grading anomalies from the 2013 equal pay audit, categorisation of policies based on the employment lifecycle; a theme used to set out the strategic intent for the Authority's employment, based on the eight overarching policy themes recently approved by SMB, and the publication of the Support Services staff handbook with the categorisation based on the employment lifecycle.</p> <p>This handbook will be available to staff early New Year and will be brief out during the first quarter of 2015.</p> <p>Who to be actioned by: Head of HR</p> <p>When to be actioned by: January to March 2015</p>



Appendix A

AUDIT SCOPE AND FRAMEWORK

4. Specific Audit Scope

- 4.1 We have evaluated the area against the CIPFA SOLACE Delivering good governance Addendum Dec 2012. The audit included a brief review of the revised Partnership Framework.
- 4.2 Following preliminary risk assessments, the following processes were not included within the scope of this review and will be considered for inclusion within future audits of the area:
- Risk Management was subject to a separate audit

5. Staff Interviewed

- Graham Britten, Director of Legal and Governance;
- Stuart Gowanlock, Corporate Planning Manager;
- Lynne Swift, Director of People and Organisational Development;
- Gerry Barry, Information Governance & Compliance Manager;
- Katie Nellist, Democratic Services Officer;
- Jacqui May, Head of Finance (Deputy Director);
- Mark Hemming, Technical Accountant (Report and Transaction);
- Faye Mansfield, Human Resources Development Manager ;
- Geoff Bottle, People and Organisational Development Manager;
- Mark Ridder, Employee Relations Manager;
- Toni D'Souza, Information Manager;
- Paul Holland, Head of Operational Training;
- Fraser Pearson, Communication Manager;
- Georgie Porter, Communications Officer;
- Joy Viard, Finance Team PA.



**Buckinghamshire and Milton Keynes Fire Authority
Corporate Governance 2014/15 – Internal Audit Report**

5. Audit Methodology and Opinions

- a. The audit was undertaken using a risk-based methodology in a manner compliant with the CIPFA Code of Practice. The audit approach was developed with reference to the Internal Audit Manual and by an assessment of risks and management controls operating within each area of the scope. Where we consider that a risk is not being adequately managed, we have made recommendations that, when implemented, should help to ensure that the system objective is achieved in future and risks are reduced to an acceptable level.
- b. The matters raised in this report are only those, which came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the risks that exist or all improvements that might be made.
- c. Each audit will result in an overall ‘audit assurance’. A detailed summary will be provided to the Overview and Audit Committee for all ‘limited’ assurance opinion reports. The range of audit opinions is outlined below:

ASSURANCE	SUBSTANTIAL	REASONABLE	LIMITED
Adequacy of risk management techniques employed within the area.	Thorough processes have been used to identify risks. Action being taken will result in risks being mitigated to acceptable levels. No more monitoring is necessary than is currently undertaken.	The action being taken will result key risks being mitigated to acceptable levels. Some additional monitoring is required.	No action is being taken, OR insufficient action is being taken to mitigate risks. Major improvements are required to the monitoring of risks and controls.
Adequacy of the existing control framework to reduce identified risks to an acceptable level.	Controls are in place to give assurance that the system’s risks will be mitigated.	Most controls are in place to give assurance that the system’s key risks will be managed but there are some weaknesses.	The control framework does not mitigate risk effectively. Key risks are not identified or addressed.
Adequacy of compliance with the existing control framework.	The control framework is generally complied with. Emerging risks are identified and addressed in a timely manner.	Compliance with the control framework mitigates risk to acceptable levels, except for the risks noted.	Compliance is poor so risks are not being mitigated to acceptable levels and it is probable that some objectives will not be, OR are not being achieved.

- d. The responsibility for a sound system of internal control rests with management. Internal audit procedures are designed to focus on areas identified by management as being of greatest risk and significance. Effective implementation of our recommendations by management is important for the maintenance of a reliable internal control system.