



Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	15 July 2015
OFFICER	Maggie Gibb – Internal Audit Manager David Sutherland – Acting Director of Finance & Assets
LEAD MEMBER	Chairman 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 on the progress of the implementation of audit recommendations made as at 8 June 2015.</p> <p>Any further progress against outstanding recommendations will be verbally presented to the Overview and Audit Committee on 15 July 2015.</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 54 recommendations to report on the status of which are classified as follows:</p> <p>Green (Implemented) 42/54 (78%) Amber (on track not yet due) 12/54 (22%) 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 continues to actively monitor implementation of all outstanding recommendations throughout the year.</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	Communication and progress monitoring All audits, follow up reports and further updates will be submitted to this committee
PROVENANCE SECTION & BACKGROUND PAPERS	Internal Audit Plans 2013/14 and 2014/15 Internal Audit reports taken to Overview and Audit Committee
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	Maggie Gibb – Risk and Insurance Manager mjibb@buckscc.gov.uk

ANNEX A:

Status of Internal Audit recommendations – June 2015

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 8 June 2015		
							Red	Amber	Green
2013/14									
Core Financial Controls	April 2014	Substantial	8	8	3	↑	0	0	8
Treasury Management	April 2014	Substantial	3	3	1	↑	0	0	3
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	3	1	↑	0	0	3
HR People Management	April 2015	Substantial	2	1	1	↑	0	1	1
Corporate Governance	February 2015	Reasonable	13	8	8	↑	0	5	8
Housing Accommodation and Allowances	March 2015	Reasonable	5	4	4	↑	0	1	4
Core Financial Controls	March 2015	Substantial	8	3	3	↑	0	5	3
Totals			54	42	33		0	12	42

Notes for Overview and Audit Committee:

* 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