



# Buckinghamshire & Milton Keynes Fire Authority

<b>MEETING</b>	Overview and Audit Committee
<b>DATE OF MEETING</b>	2 December 2015
<b>OFFICER</b>	Maggie Gibb, Internal Audit Manager David Sutherland, Director of Finance and Assets
<b>LEAD MEMBER</b>	Councillor David Watson
<b>SUBJECT OF THE REPORT</b>	<b>Internal Audit Report: Update of progress of audit recommendations</b>
<b>EXECUTIVE SUMMARY</b>	<p>The purpose of this paper is to update the Overview and Audit Committee on the progress of the implementation of audit recommendations made as at 2 November 2015.</p> <p>Any further progress against outstanding recommendations will be verbally presented to the Overview and Audit Committee on 2 December 2015.</p> <p>In total there are 33 recommendations to report on the status of which are classified as follows:</p> <p>Green (Implemented) 27/33 (82%).</p> <p>Amber (on track not yet due) 4/33 (12%).</p> <p>Red (not implemented, due date revised) 2/33 (6%).</p> <p>The two recommendations which have not been fully implemented have been progressed but are not yet complete.</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>
<b>ACTION</b>	Information.
<b>RECOMMENDATIONS</b>	That the progress on the implementation of recommendations be noted.
<b>RISK MANAGEMENT</b>	There are no risk implications arising from this report.
<b>FINANCIAL IMPLICATIONS</b>	The audit work is contained within the 2014/15 budget.
<b>LEGAL IMPLICATIONS</b>	There are no legal implications arising from this

	report.
<b>CONSISTENCY WITH THE PRINCIPLES OF COLLABORATION</b>	No direct impact.
<b>HEALTH AND SAFETY</b>	There are no health and safety implications arising from this report.
<b>EQUALITY AND DIVERSITY</b>	There are no equality and diversity implications arising from this report.
<b>USE OF RESOURCES</b>	<b>Communication and progress monitoring</b> All audits, follow up reports and further updates will be submitted to this committee
<b>PROVENANCE SECTION &amp; BACKGROUND PAPERS</b>	Internal Audit Plans 2013/14 and 2014/15. Internal Audit reports taken to Overview and Audit Committee.
<b>APPENDICES</b>	Annex A: Status of Internal Audit recommendations – November 2015.
<b>TIME REQUIRED</b>	5 minutes.
<b>REPORT ORIGINATOR AND CONTACT</b>	Maggie Gibb – Risk and Insurance Manager <a href="mailto:mgibb@buckscc.gov.uk">mgibb@buckscc.gov.uk</a>

**ANNEX A:**

**Status of Internal Audit recommendations – November 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 2 November 2015		
							Red	Amber	Green
<b>2014/15</b>									
Risk Management	November 2014	Substantial	3	3	0	↑	0	0	3
HR People Management	April 2015	Substantial	2	1	0	↓	1*	0	1
Corporate Governance	February 2015	Reasonable	13	12	4	↑	0	1	12
Housing Accommodation and Allowances	March 2015	Reasonable	5	4	0	↓	1**	0	4
Core Financial Controls	March 2015	Substantial	8	5	2	↑	0	3	5
ICT Strategy	June 2015	Reasonable	2	2	2	↑	0	0	2
<b>Totals</b>			<b>33</b>	<b>27</b>	<b>8</b>		<b>2</b>	<b>4</b>	<b>27</b>

**Notes for Overview and Audit Committee:**

\* **HR People Management** – Recommendation 1 - Policies have been updated and agreed; although implementation date has passed there is one outstanding: BA Health Monitoring is underway and the procedure is drafted. There has been a national document from CFOA out for consultation on the health management of compartment fires and behaviour instructors, this document will influence the content of the BA Health Monitoring document.

\*\* **Housing Accommodation and Allowances** - Recommendation 4 - Initially L&Q considered individual occupancy agreements were not required. They then agreed they were and set about drafting them leading to a delay in implementing the recommendation, HR are continuing to chase up the outstanding occupancy agreement.

**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**