



Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	9 March 2016
OFFICER	David Sutherland, Director of Finance and Assets Maggie Gibb, Internal Audit Manager
LEAD MEMBER	Councillor David Watson
SUBJECT OF THE REPORT	Internal Audit Report: Update on 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 February 2016.</p> <p>Any further progress against outstanding recommendations will be verbally presented to the Overview and Audit Committee on 9 March 2016.</p> <p>In total there are 42 recommendations to report on the status of which are classified as follows:</p> <p>Green (Implemented) 31/42 (74%) Amber (on track not yet due) 6/42 (14%) Red (not implemented, due date revised) 5/42 (12%)</p> <p>The five 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 Members 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 implementation of recommendations.
RISK MANAGEMENT	There are no risk implications arising from this report.
FINANCIAL IMPLICATIONS	The audit work is contained within the 2015-16 budget.
LEGAL IMPLICATIONS	There are no legal implications arising from this report.

CONSISTENCY WITH THE PRINCIPLES OF COLLABORATION	Not applicable.
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 SMB and Overview and Audit Committee.
PROVENANCE SECTION & BACKGROUND PAPERS	Internal Audit Plan 2015/16 Internal Audit reports taken to Overview and Audit Committee
APPENDICES	Annex A: Status of Internal Audit Recommendations – February 2016
TIME REQUIRED	10 minutes
REPORT ORIGINATOR AND CONTACT	Maggie Gibb – Internal Audit Manager mgibb@buckscc.gov.uk 01296 387327

ANNEX A:

Status of Internal Audit recommendations – February 2016

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 Feb 2016		
							Red	Amber	Green
2014/15									
HR People Management	April 2015	Substantial	2	1	0	↓	1*	0	1
Corporate Governance	February 2015	Reasonable	13	12	0	↓	1**	0	12
Housing Accommodation and Allowances	March 2015	Reasonable	5	4	0	↓	1***	0	4
Core Financial Controls	March 2015	Substantial	8	6	1	↑	0	2	6
Asset Management	November 2015	Reasonable	8	4	4	↑	1****	3	4
Pensions Administration	December 2015	Reasonable	6	4	4	↑	1*****	1	4
Totals			42	31	9		5	6	31

Notes for Overview and Audit Committee:

* **HR People Management** – Recommendation 1 - Communications & Consultation: Employee representatives are following the spirit of the document in conjunction with the terms of reference for the Joint Consultation Forum. HR is the final stages of consultation with FOA on this document.

BA Health Monitoring: On hold. There is a national document from CFOA still 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 so the Authority will not progress an internal document until the national position is known.

** **Corporate Governance** – Recommendation 9 - The communication strategy has been delayed going to BTB and SMB due to the Communications Team being tied up dealing with higher than anticipated levels of public and media enquiry over the MK transformation programme. The draft has been finalised and will be going to a meeting of BTB on 29 February, and to SMB 15 March 2016 for sign off.

*** **Housing Accommodation and Allowances** - Recommendation 4 - L&Q confirm the tenancy agreements are drafted but L&Q have not yet provided these to relevant staff to sign, or supervisors to arrange this signing. Although the risk to the organisation on this matter is low, the Head of HR is still chasing this and it will now be escalated.

**** **Asset Management** – Recommendation 4 - A copy of the contract between BMKFA and Redkite has not been located on site, a copy will be requested from Redkite.

***** **Pensions Administration** – Recommendation 1 - The Director of POD wrote to the Finance Director in BCC on 8 December 2015 requesting confirmation in writing. Whilst no formal response has been received to the Director's letter, during direct engagement with BCC by both BMKFA and the new pension provider it has been confirmed that BCC will provide support in the timely transfer of data and duplicate the first payroll run by the new provider. This will continue to be monitored as part of the Pension transfer governance arrangements.

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