



Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	27 July 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 6 June 2016.</p> <p>Any further progress against outstanding recommendations will be verbally presented to the Overview and Audit Committee on 27 July 2016.</p> <p>In total there are 52 recommendations to report on the status of which are classified as follows:</p> <p>Green (Implemented) 45/52 (87%) Amber (on track not yet due) 5/52 (9%) Red (not implemented, due date revised) 2/52 (4%)</p> <p>There are three recommendations which have not yet been fully implemented, but have been progressed.</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 2016-17 budget.
LEGAL IMPLICATIONS	There are no legal implications arising from this report.
CONSISTENCY WITH THE PRINCIPLES OF	Not applicable.

Internal Audit Report: Update on progress of Audit Recommendations

COLLABORATION	
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 Plans 2015/16 and 2016/17 Internal Audit reports taken to Overview and Audit Committee
APPENDICES	Annex A: Status of Internal Audit Recommendations – 6 June 2016
TIME REQUIRED	10 minutes.
REPORT ORIGINATOR AND CONTACT	Maggie Gibb – Internal Audit Manager mgibb@buckscc.gov.uk 01296 387327

Status of Internal Audit recommendations – June 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 6 June 2016		
							Red	Amber	Green
2014/15									
HR People Management	April 2015	Substantial	2	1	0	↓	1*	0	1
Corporate Governance	February 2015	Reasonable	13	13	1	↑	0	0	13
Housing Accommodation and Allowances	March 2015	Reasonable	5	5	1	↑	0	0	5
Core Financial Controls	March 2015	Substantial	8	6	0	↔	0	2**	6
2015/16									
Asset Management	November 2015	Reasonable	8	7	3	↑	1***	0	7
Pensions Administration	December 2015	Reasonable	6	5	1	↑	0	1	5
Core Financial Controls	May 2016	Substantial	10	8	8	↑	0	2	8
Totals			52	45	14		2	5	45

Notes for Overview and Audit Committee:

* **HR People Management** – Recommendation 1 - Communications & Consultation: The CFOA document is still draft and this will feed into any appropriate Authority document once information is available. The estimated completion date for this is the end of June 2016.

BA Health Monitoring: As all hot BA training is undertaken at the Fire Service college, the decision has been taken to align the Authority's BA Health Monitoring procedure with that of the College's, and this is being worked on. The estimated completion date for this is the end of June 2016.

** **Core Financial Controls** – Recommendations 3 and 5 – These are both related to updating policies and procedures used by the Finance Team which will be reviewed and updated when the new finance system is implemented, it has been agreed with Internal Audit to change the action date to March 2017.

*** **Asset Management** – Recommendation 4 – BMKFA Procurement are creating a replacement contract for the original Redkite contract award showing dates and values and stating that it has a perpetual annual renewal for maintenance and support. The estimated completion date for this is July 2016

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