



Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	8 March 2017
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 of Progress of the Annual Audit Plan
EXECUTIVE SUMMARY	<p>The purpose of this paper is to update Members on the progress of the annual Internal Audit Plan since the last meeting.</p> <p>Work is progressing according to the 2016/17 plan, and regular discussions have been held with the Director of Finance and Assets to monitor progress.</p> <p>The audits of Financial Planning and Project Management have been completed and issued as a final report.</p> <p>The fieldwork for the Core Financial Controls audit has been completed, with the draft report due for issue before the end of February. The final report will be presented to Members in at the next meeting.</p> <p>The audit of Business Continuity Planning is at a planning stage, and the scope has been agreed with management.</p> <p>Timings for the remaining audits will be discussed and agreed with SMB.</p>
ACTION	Information.
RECOMMENDATIONS	That Members note the progress on the Annual Internal Audit Plan.
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: Progress against 2015/16 Internal Audit Plan with a schedule of proposed work still to be undertaken
TIME REQUIRED	10 minutes.
REPORT ORIGINATOR AND CONTACT	Maggie Gibb – Internal Audit Manager mgibb@buckscc.gov.uk 01296 387327

Appendix A
Progress against 2016/17 Internal Audit Plan

Auditable Area	Key Audit Objectives	Budget (Timing)	Status
Core Financial Controls	<p>To fulfil our statutory responsibilities, we will undertake work to provide assurance over key controls within the financial governance framework. Key systems that will be tested include:</p> <p>Budget Setting/Monitoring</p> <p>Procure to Pay</p> <p>Payroll & Pensions</p> <p>Debtors</p> <p>Capital</p> <p>Financial Regulations</p> <p>General Ledger</p> <p>Reconciliations</p> <p>Treasury Management</p> <p>This review will include a follow up of the 2015/16 audit report.</p>	40 days (Q4)	Fieldwork complete
Project Management	The audit will cover the key controls within the Project Management Framework, and will provide assurance over the project management disciplines for a major project (to be agreed with SMB).	15 days (Q2)	Final Report (Reasonable)
Financial Planning	The audit will focus on the robustness of the Financial Planning process in place, including roles and responsibilities, timetable for reporting and decision making.	10 days (Q1)	Final Report (Substantial)
Business Continuity Planning	The Fire and Rescue Service are required to have in place plans to manage incidents and emergencies that may have an adverse effect on service delivery. The scope will cover the Business Continuity Strategy, accompanying Plan and risk management processes to ensure the Service also has associated continuity plans covering critical areas.	15 days (Q4)	Planning (start March 2017)

Appendix A

Contingency	A contingency has been included within the audit plan to provide flexibility and in recognition of an expected but as yet unspecified need. If the days remain as at the beginning of Q4 then they will be used to review some key Governance areas such as Project Management and Contract Management, with the agreement of the Director of Finance and Assets.	15 days	
Follow Up - general	To ensure all 2014/15 and 2015/16 medium and high recommendations of significant nature are implemented, in addition to recommendations still outstanding from previous years.	10 days	Ongoing
Corporate Work	A proportion of the total audit resource is made available for 'corporate work'. Corporate work is non-audit specific activity which still 'adds value' or fulfils our statutory duties. Examples of this type of work include attendance and reporting to Management and Committee, and audit strategy and planning work. This also includes developing the Audit Plan, writing the Annual Report and undertaking the annual Review of Effectiveness of Internal Audit.	10 days	Ongoing
Total		115 days	