



# Buckinghamshire & Milton Keynes Fire Authority

<b>MEETING</b>	Overview and Audit Committee
<b>DATE OF MEETING</b>	8 March 2017
<b>OFFICER</b>	David Sutherland, Director of Finance and Assets Maggie Gibb, Internal Audit Manager
<b>LEAD MEMBER</b>	Councillor David Watson
<b>SUBJECT OF THE REPORT</b>	<b>Internal Audit Report: Update on Progress of Audit Recommendations</b>
<b>EXECUTIVE SUMMARY</b>	<p>The purpose of this paper is to update Members on the progress of the implementation of audit recommendations made as at 3 February 2017.</p> <p>Any further progress against outstanding recommendations will be verbally presented to the Overview and Audit Committee on 8 March 2017.</p> <p>In total there are 37 recommendations to report on the status of which are classified as follows:</p> <p>Green (Implemented) 31/37 (84%)</p> <p>Amber (on track not yet due) 6/37 (16%)</p> <p>Red (not implemented, due date revised) 0/37 (0%)</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>
<b>ACTION</b>	Information.
<b>RECOMMENDATIONS</b>	That Members note the progress on implementation of recommendations.
<b>RISK MANAGEMENT</b>	There are no risk implications arising from this report.
<b>FINANCIAL IMPLICATIONS</b>	The audit work is contained within the 2016-17 budget.
<b>LEGAL IMPLICATIONS</b>	There are no legal implications arising from this report.
<b>CONSISTENCY WITH THE PRINCIPLES OF COLLABORATION</b>	Not applicable.

<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>	Communication and progress monitoring All audits, follow up reports and further updates will be submitted to SMB and Overview and Audit Committee.
<b>PROVENANCE SECTION &amp; BACKGROUND PAPERS</b>	Internal Audit Plans 2015/16 and 2016/17 Internal Audit reports taken to Overview and Audit Committee
<b>APPENDICES</b>	Annex A: Status of Internal Audit Recommendations – 6 February 2017
<b>TIME REQUIRED</b>	10 minutes.
<b>REPORT ORIGINATOR AND CONTACT</b>	Maggie Gibb – Internal Audit Manager <a href="mailto:mgibb@buckscc.gov.uk">mgibb@buckscc.gov.uk</a> 01296 387327

**ANNEX A:****Status of Internal Audit recommendations – February 2017**

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 23 February 2017		
							Red	Amber	Green
<b>2014/15</b>									
HR People Management	April 2015	Substantial	2	2	1	↑	0	0	2
Core Financial Controls	March 2015	Substantial	8	6	0	↔	0	2*	6
<b>2015/16</b>									
Asset Management	November 2015	Reasonable	8	8	1	↑	0	0	8
Pensions Administration	December 2015	Reasonable	6	6	1	↑	0	0	6
Core Financial Controls	May 2016	Substantial	10	8	0	↔	0	2**	8
<b>2016/17</b>									
Financial Planning	November 2016	Substantial	3	2	2	↑	0	1	2
<b>Totals</b>			<b>37</b>	<b>32</b>	<b>5</b>		<b>0</b>	<b>5</b>	<b>32</b>

**Notes for Overview and Audit Committee:**

\* **Core Financial Controls 2014/15** –The outstanding recommendations relate to updating procedure guidance used by the Finance Team. These will be reviewed and updated when the new finance system is implemented, it has been agreed with Internal Audit to change the action completion date to June 2017.

\*\* **Core Financial Controls 2015/16** – One recommendation relates to updating Financial Instructions, these will be reviewed and updated when the new finance system is implemented, it has been agreed with Internal Audit to change the action completion date to June 2017. The other recommendation relates to updating Contract Standing Orders and in view of plans to now try and realign these with Royal Berkshire Fire and Rescue Service for joint procurement exercises, it has been agreed with Internal Audit to postpone the action completion date until June 2017.

**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**