



Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	26 July 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 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 23 June 2017.</p> <p>Any further progress against outstanding recommendations will be verbally presented to the Overview and Audit Committee on 26 July 2017.</p> <p>In total there are 26 recommendations to report on the status of which are classified as follows:</p> <p>Green (Implemented) 24/26 (92%)</p> <p>Amber (on track not yet due) 1/26 (4%)</p> <p>Red (not implemented, due date revised) 1/26 (4%)</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 the progress on implementation of recommendations be noted.
RISK MANAGEMENT	There are no risk implications arising from this report.
FINANCIAL IMPLICATIONS	The audit work is contained within the 2017-18 budget.
LEGAL IMPLICATIONS	There are no legal implications arising from this report.
CONSISTENCY WITH THE PRINCIPLES OF THE DUTY TO COLLABORATE	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 Plans 2015/16 and 2016/17 Internal Audit reports taken to Overview and Audit Committee
APPENDICES	Annex A: Status of Internal Audit Recommendations – 23 June 2017
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 – June 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 June 2017		
							Red	Amber	Green
2014/15									
Core Financial Controls	March 2015	Substantial	8	8	2	↑	0	0	8
2015/16									
Core Financial Controls	May 2016	Substantial	10	8	1	↓	1*	0	9
2016/17									
Financial Planning	November 2016	Substantial	3	3	2	↑	0	0	3
Project Management	January 2017	Reasonable	5	4	4	↑	0	1	4
Totals			26	24	8		1	1	24

Notes for Overview and Audit Committee:

* **Core Financial Controls 2015/16** – One recommendation relates to updating Financial Instructions. Financial Regulations are to be presented to Overview and Audit Committee in July 2017. Once these have been approved, the Financial Instructions will be updated and presented to O&A Committee later this year.

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