

# Buckinghamshire & Milton Keynes Fire Authority



<b>MEETING</b>	Overview and Audit Committee
<b>DATE OF MEETING</b>	15 November 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 16 October 2017.</p> <p>Any further progress against outstanding recommendations will be verbally presented to the Overview and Audit Committee on 15 November 2017.</p> <p>In total there are recommendations to report on the status of which are classified as follows:</p> <p>Green (Implemented) 21/25 (84%) Amber (on track not yet due) 2/25 (8%) Red (not implemented, due date revised) 2/25 (8%)</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>	Noting.
<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 2017-18 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, 2016/17 and 2017/18 Internal Audit reports taken to Overview and Audit Committee
<b>APPENDICES</b>	Annex A: Status of Internal Audit Recommendations – 16 October 2017
<b>TIME REQUIRED</b>	10 minutes.
<b>REPORT ORIGINATOR AND CONTACT</b>	Maggie Gibb – Internal Audit Manager mgibb@buckscc.gov.uk 01296 387327

**ANNEX A:**

**Status of Internal Audit recommendations – October 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 16 October 2017		
							Red	Amber	Green
<b>2015/16</b>									
Core Financial Controls	May 2016	Substantial	10	9	1	↓	1*	0	9
<b>2016/17</b>									
Project Management	January 2017	Reasonable	5	4	0	↔	0	1	4
Core Financial Controls	June 2017	Substantial	8	7	7	↑	1**	0	7
<b>2017/18</b>									
Fleet Management	July 2017	Substantial	2	1	1	↑	0	1	1
<b>Totals</b>			<b>25</b>	<b>21</b>	<b>9</b>		<b>2</b>	<b>2</b>	<b>21</b>

<b>Red</b>	Recommendation has not yet been implemented and will not meet the original deadline
<b>Amber</b>	Recommendation is progressing, not due to be actioned yet.
<b>Green</b>	Recommendation has been actioned

**Notes for Overview and Audit Committee:**

\* **Core Financial Controls 2015/16** – The outstanding recommendation relates to the review of Financial Instructions, these have been updated following the approval of revised Financial Regulations and will be presented to the Overview and Audit Committee in November 2017.

\*\* **Core Financial Controls 2016/17** – The outstanding recommendation relates to the process for approving new starter forms; controls have been tightened for processing paper forms, the workflow/request to recruit will be automated as part of the build of the new e-recruitment system. The revised implementation date is January 2018.

**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**