



Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	15 November 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 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 2017/18 plan, and regular discussions have been held with the Director of Finance and Assets to monitor progress.</p> <p>The audit of Fleet Management has been completed and issued as a final report.</p> <p>The fieldwork for the Corporate Governance and Property Management audits is in progress, with the draft report due for issue before the end of the year. The final reports will be presented to Members at the next Overview and Audit Committee meeting.</p> <p>The audit of Core Financial Controls is at a planning stage, and the scope and start date will be agreed with management in due course.</p> <p>Timings for the remaining audits will be discussed and agreed with SMB.</p>
ACTION	Noting.
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 2017/18 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 2017/18 Internal Audit reports taken to Overview and Audit Committee
APPENDICES	Annex A: Progress against 2017/18 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 2017/18 Internal Audit Plan

Auditable Area	Key Audit Objectives	Day 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> <ul style="list-style-type: none"> Financial Control/Monitoring Procure to Pay Payroll & Pensions Debtors Capital Financial Regulations General Ledger Reconciliations Treasury Management <p>This review will include a follow up of the 2016/17 audit report.</p> <p>The budgeted days have been increased due to implementation of new Finance and HR systems.</p>	50 days (Q3/4)	Planning
Corporate Governance	<p>To provide assurance over the Authority's governance framework and to ensure that controls are operating effectively in practice and in accordance with the CIPFA SOLACE guide.</p>	15 days (Q3) <i>(increased to 15 days due to wide scope)</i>	Fieldwork in progress
Fleet Management	<p>This audit will provide assurance on the controls in place over the use of pool vehicles and compliance with the Fleet Management Policy.</p>	10 days (Q1)	FINAL REPORT SUBSTANTIAL
Property Management	<p>This audit will provide assurance on the system for property maintenance, including conditions surveys, prioritisation of works, information processes, and the management of planned against responsive works.</p>	10 days (Q2)	Fieldwork in progress

Appendix A

Auditable Area	Key Audit Objectives	Day Budget (Timing)	Status
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.	10 days	
Follow Up - general	To ensure all 2015/16 and 2016/17 medium and high recommendations of significant nature are implemented, in addition to recommendations still outstanding from previous years.	10 days	On-going
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	N/A
Total		115 days	