



# Buckinghamshire & Milton Keynes Fire Authority

<b>MEETING</b>	Overview and Audit Committee
<b>DATE OF MEETING</b>	7 March 2018
<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 of Progress of the Annual Audit Plan 2017/18</b>
<b>EXECUTIVE SUMMARY</b>	<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 has progressed 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 Property Management has been completed and issued as a final report.</p> <p>The draft report for the audit of Corporate Governance has been issued for management comments, and the fieldwork for the Core Financials audit has been completed with the draft report due for issue before the end of the financial year. The final reports will be presented to Members at the next Overview and Audit Committee meeting.</p>
<b>ACTION</b>	Noting.
<b>RECOMMENDATIONS</b>	That Members note the progress on the Annual Internal Audit Plan.
<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 THE DUTY TO COLLABORATE</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 Plan 2017/18 Internal Audit reports taken to Overview and Audit Committee
<b>APPENDICES</b>	Annex A: Progress against 2017/18 Internal Audit Plan with a schedule of proposed work still to be undertaken
<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

**Appendix A**  
**Progress against 2017/18 Internal Audit Plan**

Auditable Area	Key Audit Objectives	Day Budget (Timing)	Status
<p><b>Core Financial Controls</b></p>	<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"> <li>Financial Control/Monitoring</li> <li>Procure to Pay</li> <li>Payroll &amp; Pensions</li> <li>Debtors</li> <li>Capital</li> <li>Financial Regulations</li> <li>General Ledger</li> <li>Reconciliations</li> <li>Treasury Management</li> </ul> <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>	<p>50 days (Q3/4)</p>	<p>Fieldwork completed</p>
<p><b>Corporate Governance</b></p>	<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>	<p>15 days (Q3)</p> <p><i>(increased to 15 days due to wide scope)</i></p>	<p>Draft report</p>
<p><b>Fleet Management</b></p>	<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>	<p>10 days (Q1)</p>	<p><b>FINAL REPORT SUBSTANTIAL</b></p>
<p><b>Property Management</b></p>	<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>	<p>10 days (Q2)</p>	<p><b>FINAL REPORT SUBSTANTIAL</b></p>

**Appendix A**

<b>Auditable Area</b>	<b>Key Audit Objectives</b>	<b>Day Budget (Timing)</b>	<b>Status</b>
<b>Contingency</b>	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	
<b>Follow Up - general</b>	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
<b>Corporate Work</b>	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
<b>Total</b>		<b>115 days</b>	