



Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	14 November 2018
OFFICER	Mark Hemming, Director of Finance and Assets Maggie Gibb, Internal Audit Manager
LEAD MEMBER	Councillor David Watson
SUBJECT OF THE REPORT	Internal Audit Report: Update of 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 2018/19 plan, and regular discussions have been held with the Director of Finance and Assets to monitor progress.</p> <p>The audit of Information Security has been completed and issued as a draft report.</p> <p>The fieldwork for the Blue Light Hub Project Management audit is in progress. 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 the progress on the Annual Internal Audit Plan be noted.
RISK MANAGEMENT	There are no risk implications arising from this report.
FINANCIAL IMPLICATIONS	The audit work is contained within the 2018/19 budget.
LEGAL IMPLICATIONS	There are no legal implications arising from this report.
CONSISTENCY WITH THE PRINCIPLES OF THE DUTY TO	Not applicable.

COLLABORATE	
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 2018/19 Internal Audit reports taken to Overview and Audit Committee
APPENDICES	Annex A: Progress against 2018/19 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 2018/19 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 2017/18 audit report.</p>	40 days (Q3/4)	Planning Stage
Information Security	This risk based audit provided assurance over the robustness of the Information Security controls in place, including the readiness for the new GDPR requirements.	10 days (Q2)	Draft Report
Performance Management	This risk based audit will aim to provide assurance on the controls in place over the key performance indicator monitoring system, the robustness of reporting and the escalation of issues.	10 days (Q4)	Planning Stage
Project Management	This systems based audit will provide assurance on the adequacy and effectiveness of the governance arrangements in place over the Blue Light Hub project.	10 days (Q3)	Fieldwork Stage
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	N/A
Follow Up - general	To ensure all 2016/17 and 2017/18 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		100 days	