



# Buckinghamshire & Milton Keynes Fire Authority

<b>MEETING</b>	Overview and Audit Committee
<b>DATE OF MEETING</b>	14 November 2018
<b>OFFICER</b>	Mark Hemming, 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 15 October 2018.</p> <p>Any further progress against outstanding recommendations will be verbally presented to the Overview and Audit Committee on 14 November 2018.</p> <p>In total there are 24 recommendations to report on the status of which are classified as follows:</p> <p>Green (Implemented) 18/24 (75%) Amber (on track not yet due) 4/24 (17%) Red (not implemented, due date revised) 2/24 (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 the progress on implementation of recommendations be noted.
<b>RISK MANAGEMENT</b>	There are no risk implications arising from this report.
<b>FINANCIAL IMPLICATIONS</b>	The audit work is contained within the 2018-19 budget.
<b>LEGAL IMPLICATIONS</b>	There are no legal implications arising from this report.
<b>CONSISTENCY WITH</b>	Not applicable.

<b>THE PRINCIPLES OF THE DUTY TO COLLABORATE</b>	
<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 2016/17 and 2017/18 Internal Audit reports taken to Overview and Audit Committee.
<b>APPENDICES</b>	Annex A: Status of Internal Audit Recommendations – October 2018
<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

**ANNEX A: Status of Internal Audit recommendations – 15 October 2018**

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 15 October 2018								
							Red	Amber	Green						
							<table border="1"> <tr> <td style="background-color: red; color: black;">Red</td> <td>Recommendation has not yet been implemented and will not meet the original deadline</td> </tr> <tr> <td style="background-color: orange; color: black;">Amber</td> <td>Recommendation is progressing, not due to be actioned yet.</td> </tr> <tr> <td style="background-color: green; color: black;">Green</td> <td>Recommendation has been actioned</td> </tr> </table>	Red	Recommendation has not yet been implemented and will not meet the original deadline	Amber	Recommendation is progressing, not due to be actioned yet.	Green	Recommendation has been actioned		
Red	Recommendation has not yet been implemented and will not meet the original deadline														
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Green	Recommendation has been actioned														
<b>2016/17</b>															
Core Financial Controls	June 2017	Substantial	8	7	0	↓	1*	0	7						
<b>2017/18</b>															
Fleet Management	July 2017	Substantial	2	1	0	↓	1**	0	1						
Property Management	February 2018	Substantial	1***	0	0	↔	0	1	0						
Core Financial Controls	June 2018	Substantial	7	4	4	↑	0	3	4						
Corporate Governance	June 2018	Substantial	6	6	6	↑	0	0	6						
<b>Totals</b>			<b>24</b>	<b>18</b>	<b>0</b>		<b>2</b>	<b>4</b>	<b>18</b>						

**Notes for Overview and Audit Committee:**

\* **Core Financial Controls 2016/17** – Partially complete, the outstanding recommendation relates to the process for approving new starter forms; controls have been tightened for processing paper forms, the first phases of eRecruitment were completed in April 2018, the workflow process has been built and tested. The new process now needs to be fully communicated and utilised throughout the service, this is planned for Mid-November. Managers will be supported with face to face tuition and a “how to” guide is planned.

\*\* **Fleet Management 2017/18** – The outstanding recommendation relates to the use of the Tranman System, this will be looked at in more detail as part of the BaSI project (Business and Systems Integration) to ensure a full understanding of the current functionality, whether training is needed on the system and the way in which it can be further developed (or replaced) to meet the business requirements.

\*\*\* **Property Management 2017/18** – There is one low priority action due to be completed in financial year 2019/20

**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**