



Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 15 March 2023

Report title: Internal Audit Report – Final Audit Reports

Lead Member: Councillor David Carroll

Report sponsor: Mark Hemming – Director of Finance and Assets

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Action: Noting.

Recommendations: That Members note the final audit reports for FY 2022/23

Executive summary: The purpose of this paper is to update Members on the progress of the annual Internal Audit Plan since the last meeting.

Work has progressed according to the approved 2022/23 plan, and regular discussions have been held with the Director of Finance and Assets to monitor progress.

The following 2022/23 internal audits have been finalised:

- Core Financial Controls (Substantial Opinion)
- Business Continuity and Risk Management (Reasonable Opinion)
- Pension Fund Administration (Substantial Opinion)
- HR/Payroll Process Mapping (Assurance Opinion is not applicable)

From discussion with the Director of Finance and Assets, it has been agreed that the Inspection and Operational Improvement Plan Assurance review will be undertaken as part of the FY 2023/24 Internal Audit Plan.

Financial implications: The audit work is contained within the 2022/23 budget.

Risk management: There are no risk implications arising from this report.

Legal implications: There are no legal implications arising from this report.

Privacy and security implications: There are no privacy and security implications arising from this report.

Duty to collaborate: Not applicable.

Health and safety implications: There are no health and safety implications arising from this report.

Environmental implications: There are no environmental implications arising from this report.

Equality, diversity, and inclusion implications: There are no equality and diversity implications arising from this report.

Consultation and communication: Not applicable.

Background papers:

Appendix	Title	Protective Marking
A	Core Financial Controls Audit Report	Not applicable
B	Business Continuity and Risk Management Audit Report	Not applicable
C	Pension Fund Administration Audit Report	Not applicable
D	HR/Payroll Process Mapping Assurance	Not applicable