



Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 13 March 2024

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 2023/24

Executive summary: The purpose of this paper is to update Members on the findings of the finalised Internal Audit reports issued since the last Overview and Audit Committee meeting.

The MTFP Assurance Review has been finalised and based on the work undertaken the Internal Audit Team identified a number of improvement opportunities that have been recommended to Senior Management.

The Core Financial Controls audit has been finalised and the overall opinion for this audit is Substantial as we observed a sound system of internal control with controls being consistently applied.

The Contract and Critical Supplier Management audit has been finalised and the overall opinion for this audit is Reasonable; with one high, four medium and one low priority findings raised.

Financial implications: The audit work is contained within the 2023/24 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	MTFP Assurance Review	Not applicable
B	Core Financial Controls Audit (Substantial)	Not applicable
C	The Contract and Critical Supplier Management (Reasonable)	Not applicable