



# BEDFORDSHIRE FIRE & RESCUE AUTHORITY

## Internal Audit Progress Report

Audit and Standards Committee

28 March 2018

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Management actions for improvements should be assessed by you for their full impact before they are implemented. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

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# 1 PROGRESS UPDATE

The internal audit plan for 2017/18 was approved by the Audit & Standards Committee in March 2017. Below provides a summary update on progress against that plan and summarises the results of our work to date.

## Audit Assignments completed since the last Audit & Standards Committee

### 2017/18

In relation to our audit plan for 2017/18 we have finalised two further reports since the previous meeting.

We have also issued two further reports in draft.

| Assignments  | Date Planned                        | Opinion issued               | Actions agreed |          |          |
|--|-------------------------------------|------------------------------|----------------|----------|----------|
|  |                                     |                              | H              | M        | L        |
| Procurement  | Final                               | Substantial Assurance        | 0              | 0        | 2        |
| Collaboration  | Final                               | Advisory                     | 0              | 2        | 3        |
| <b>Key Financial Controls (3.17/18)</b>                    | <b>Final</b>                        | <b>Substantial Assurance</b> | <b>0</b>       | <b>0</b> | <b>3</b> |
| <b>Pensions Board (4.17/18)</b>                            | <b>Final</b>                        | <b>Substantial Assurance</b> | <b>0</b>       | <b>0</b> | <b>4</b> |
| Risk Management (5.17/18)                                  | Draft report issued<br>28 Feb 2018  |                              |                |          |          |
| Payroll - key controls and system implementation (6.17/18) | Draft report issued 9<br>March 2018 |                              |                |          |          |
| Follow Up  | In Progress                         |                              |                |          |          |

## 2 OTHER MATTERS

### 2.1 Head of Internal Audit Opinion

The Audit and Standards Committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. The Committee should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion. We have not issued any negative opinions to date and therefore anticipate issuing a positive opinion at the year end (subject to the remaining audits).

### 2.2 Changes to audit plan

There have been no changes to the audit plan since the last Committee meeting.

### 2.3 Information and briefings

We have not issued any further client briefings since the last Committee.

## FOR FURTHER INFORMATION CONTACT

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