



BEDFORDSHIRE FIRE & RESCUE AUTHORITY

Internal Audit Progress Report

Audit and Standards Committee

6 July 2018

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CONTENTS

1 Progress update	2
2 Other matters	3
For further information contact	4

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RSM Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB

1 PROGRESS UPDATE

The internal audit plan for 2018/19 was approved by the Audit & Standards Committee in March 2018. 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

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

Assignments	Date Planned	Opinion issued	Actions agreed		
			H	M	L
2017/18					
Risk Management (5.17/18)	Final	Reasonable Assurance	0	3	7
Payroll - key controls and system implementation (6.17/18)	Final	Reasonable Assurance	0	2	1
Follow Up (7.17/18)	Final	Reasonable Progress	0	1	1
2018/19					
Governance	Fieldwork In progress				
Use of Risk Information	3 September 2018				
Key Financial Controls	19 November 2018				
Risk Management	14 January 2019				
Asset Management	11 February 2019				
Follow Up	4 March 2019				
Cyber Security	TBC				

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 in relation to 2018/19 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, the next Emergency Services briefing will be issued in August 2018.

During 2017/18 we have undertaken a number of GDPR audits, where we have considered client preparation for the May 2018 changes. As part of our internal audit service we have undertaken a benchmarking exercise considering the findings from our GDPR audits between the period of August 2017 and January 2018.

The benchmarking provided to management was based on all of the internal audit reports we have issued to our clients during the audit year 2017/18.

FOR FURTHER INFORMATION CONTACT

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