



BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

Internal Audit Progress Report

21 September 2021

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To the fullest extent permitted by law, RSM Risk Assurance Services LLP
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Progress against the internal audit plan 2021/22

The Internal Audit Plan for 2021/22 was approved by the Audit & Standards Committee July 2021. No audits have been finalised since the last meeting.

Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Planned Timing (as per ANA) / Committee reported
		L	M	H	
Debrief and Organisational Learning	In Progress				
Key Financial Controls	To commence 25 October 2021				
Risk Management	To commence 9 November 2021				
Data Quality to support the Community Risk Management Plan	To commence 13 December 2021				
Management of Assets	To commence 16 February 2022				
Human Resources – Grey Book Recruitment	To commence 28 February 2022				
Follow up	To commence 21 March 2022				

Other matters

Head of Internal Audit Opinion 2021/22

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.

Changes to the audit plan

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



Information and briefings

We have issued the following client briefings since the last Audit & Standards Committee:

- Emergency Services News Briefing September 2021

Quality assurance and continual improvement

To ensure that RSM remains compliant with the IIA standards and the financial services recommendations for Internal Audit we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews being used to inform the training needs of our audit teams.

The Quality Assurance Team is made up of; the Head of the Quality Assurance Department (FCA qualified) and an Associate Director (FCCA qualified), with support from other team members across the department.

This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.



For more information contact

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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. Actions for improvements should be assessed by you for their full impact. 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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