

For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
21 September 2021

REPORT AUTHOR: ASSISTANT CHIEF OFFICER/FRA TREASURER

SUBJECT: AUDIT AND GOVERNANCE ACTION PLAN MONITORING: EXCEPTION REPORT AND SUMMARY ANALYSIS

For further information on this report contact: Nicky Upton
Service Assurance Manager

Background Papers:

- Action Plans contained in Internal Audit Reports
 - Action Plan contained in the current Annual Governance Statement
-

Implications (tick ✓):

LEGAL			FINANCIAL	
HUMAN RESOURCES			EQUALITY IMPACT	
ENVIRONMENTAL			POLICY	
CORPORATE RISK	Known	✓	OTHER (please specify)	
	New		CORE BRIEF	

Any implications affecting this report are noted at the end of the report.

PURPOSE:

To present Members with a summary statistical analysis of actions arising from internal audit reports over the last three financial years to date and from the Fire and Rescue Authority's current Annual Governance Statement; together with any exception report on those actions currently in progress, progress to date on current action plans, proposals to extend the original timing for completion and those that have been completed since the last meeting.

RECOMMENDATION:

That Members acknowledge progress made to date against action plans and the Committee considers and approves the extension request(s).

1. Introduction

- 1.1 A combined report providing a summary analysis of actions arising from internal audit reports together with a full exception report of all actions currently in progress, any proposals for an extension to the original completion date and actions that have been completed since the last meeting, is presented to the Audit and Standards Committee.
- 1.2 This is the second summary analysis and exception report to the Audit and Standards Committee for the year 2021/22 and it incorporates information from all monitoring reports in the reporting period to date.

2. Audit and Governance Action Plans Summary Analysis

- 2.1 The Audit Action Plans Summary Analysis (attached at Appendix A) provides a summary statistical analysis of the status of all actions arising from audit reports received over the last three financial years (ie 2019/20 to date), which have been agreed by the Audit and Standards Committee.
- 2.2 The report provides the following details for each audit:
 - Audit report title and date;
 - Total number of actions arising and their prioritisation;

- Number of actions completed (by priority) subject to follow-up audit;
- Number of actions completed (by priority) for which a subsequent or no further follow-up is required;
- Number of actions (by priority) still in progress; and
- Number of extensions to original completion dates that have been required in respect of all actions.

2.3 It should be noted that actions which are shown as completed for which a subsequent or no further follow up is required include:

- High and medium priority actions for which a subsequent or follow-up audit is required or has been successfully completed.
- All completed low priority actions - for which a subsequent or follow-up audits are not undertaken; and
- Actions which the Auditors have designated as 'superseded', ie actions which have been replaced, on follow-up audit, by a new action. In such cases, the new actions are included against the relevant follow up audit.

2.4 The report shows that a total of 8 High Priority, 57 Medium Priority and 38 Low Priority actions have been agreed over the reporting period by the Audit and Standards Committee, of which, 0 High, 4 Medium and 2 Low are still in progress. These do not include any recommendations made in new audit reports that may be included elsewhere on this meeting's agenda, progress on those actions will be reported at subsequent Audit and Standards Committee meetings.

2.5 The Annual Governance Statement Action Plan for 2020/21 has two actions, one completed.

3. Audit Action Plans Exception Report

3.1 The Audit Action Plans Exception Report provides details of all actions arising from internal audits which are still in progress and for which the Audit and Standards Committee has been requested to consider an extension to the original timing for completion.

3.2 There are two requests to extend the original completion date, further details of which are provided under 5.3.

4. Governance Action Plan Exception Report

4.1 The Governance Action Plan Exception Report provides details of actions arising from the Authority's 2020/21 Annual Governance Statement (which was formally adopted by Audit and Standards Committee, on behalf of the Authority, at their meeting on 14 July 2021) which are still in progress.

4.2 There is no request to extend the original completion dates.

5. Governance Action Plan Exception Report Monitoring Report of Actions Arising from Internal Audit Reports

5.1 The monitoring report of progress made to date against agreed actions arising from internal audit reports is attached as Appendix B.

5.2 The monitoring report covers, in order, the following:

- Outstanding actions from internal audit reports, including those reports received during 2021/22 and those from previous years, which have a proposal to extend the original completion date.
- Outstanding actions from internal and audit reports, including those reports received during 2021/22 and those from previous years, which are on target to meet the original or agreed revised completion date.
- Actions that have been completed since the last meeting.
- Any actions that have been superseded by new actions, if they had not been completed at the time of the follow up audit.

5.3 The Committee is asked to consider and approve the following requests to extend the original completion dates for Human Resources - Wellbeing:

- The Revised Wellbeing Policy has not been agreed as the current version is believed to be too long and remains under review with the Mental Health and Wellbeing Steering Forum. The outcome of the HMICFRS inspection also needs to be taken into account and their report is not due to be published until December 2021. Time will be

needed to implement the recommendations and communicate the staff with an extension requested to the end of March 2022.

- The Oscar Kilo portal for self-assessment/benchmarking has been reviewed but will require significant resource to update the documentation, to provide the evidence and attain the accreditation. The ACFO has only taken the lead role at the end of July. Due to annual leave commitments & catching up on a backlog of medical work this has resulted in the delay. A meeting will take place between the ACFO and Occupational Health in September for the ACFO to understand the scope of the work required to complete the self-assessment and to assess resource need to complete this action. An extension is therefore requested with the ACFO providing an update at the meeting.

5.4 Any actions that have been reported as completed which are subject to a subsequent or follow up audit, which states the action is still outstanding will be reported to the Audit and Standards Committee.

5.5 Completed actions that are of a Low risk and do not require a follow-up audit once completed will be removed from the subsequent report.

6. Monitoring Report of Actions arising from the Authority's Annual Governance Statement

6.1 The monitoring report of progress made to date against actions arising from the Authority's Annual Governance Statement is attached as Appendix B.

6.2 The monitoring report covers the actions within the 2020/21 Annual Governance Statement (if applicable) which was formally adopted by Members of the Audit and Standards Committee, on behalf of the Authority, at their meeting on 14 July 2021, as part of the 2020/21 Statement of Accounts.

6.3 There are no requests to extend the original completion dates in relation to the Governance Review.

7. Priority Grades

7.1 The Service Audit Outcomes in Appendix A have a priority grading system. The table below explains the key to the priority grades:

RSM	High	Recommendations are prioritised to reflect RSMs assessment of risk associated with the control weaknesses.
	Medium	
	Low	

8. Organisational Risk Implications

8.1 The actions identified within internal audit reports and the Annual Governance Statement represent important improvements to the Authority's current systems and arrangements. As such, they constitute important measures whereby the Authority's overall management of organisational risk can be enhanced.

8.2 In addition, ensuring effective internal audit arrangements and the publication of an Annual Governance Statement are legal requirements for the Authority and the processes of implementation, monitoring and reporting of improvement actions arising therefore constitute an important element of the Authority's governance arrangements.

GAVIN CHAMBERS
ASSISTANT CHIEF OFFICER/FRA TREASURER