

For Publication

Bedfordshire Fire and Rescue Authority  
Audit and Standards Committee  
2 December 2021

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**REPORT AUTHOR:** ASSISTANT CHIEF OFFICER/FRA TREASURER

**SUBJECT:** INTERNAL AUDIT ACTIONS UPDATE

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Background Papers: Action Plans contained in Internal Audit Reports  
Action Plans contained in the current Annual Governance Statement

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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.*

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**PURPOSE:**

To present Members with a summary of actions arising from internal audit reports over the last three financial years to date and from the 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).

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### 1. Introduction

- 1.1 A combined report providing a summary 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 third summary 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. Summary of Internal Audit and Annual Governance Statement (AGS) Actions

- 2.1 The summary (attached at Appendix A) is split into two parts with actions arising from internal audits and actions arising from the Annual Governance Statement.
- 2.2 Firstly, it provides 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.
- 2.3 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 no further follow-up is required;
  - Number of actions (by priority) currently in progress; and
  - Number of extensions to original completion dates that have been required in respect of all actions.

2.4 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	

2.5 Completed actions include:

- High and medium actions where a follow up audit is required or has been successfully completed
- Low actions where a follow up audit is not required
- Superseded actions, as designated by the Auditors on follow up audit, where a new action will be included against the relevant follow up audit.

2.6 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 1 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.

2.7 Secondly, the report provides details of the 2020/21 AGS actions (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.

2.8 There are two actions from the 2020/21 AGS, with one completed.

### 3. Monitoring Report for Internal Audit and AGS Actions

3.1 The monitoring report (Appendix B) covers:

- Outstanding, in progress, actions from previous years where there's been an approval to extend the original completion date
- Actions, in progress, from internal audit reports received during 2021/22

- Actions that have been completed since the last meeting
- Actions superseded by new, in progress, actions if not completed by the time of the follow up audit

3.2 Any actions that have been reported as completed which are subject to a follow up audit, which states the action is still outstanding will be reported to the Committee.

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

#### 4. Exception Reporting

4.1 Any internal audit and AGS actions not meeting their target completion date will be reported to the Committee to consider and approve an extension to the original completion dates.

4.2 There is one request to extend the original completion date on Internal Audit actions; this is in relation to the Procurement Follow up with a request for an extension until April 2022 as the the quarterly procurement reporting and annual summary reporting to CMT has been delayed as the Procurement Manager post was vacant from March 2021 to August 2021. The priority at the time for the new Manager was to support the team and focus on a number of procurements that were overdue/outstanding as a result of reduced capacity in the team. Proposed revised timescales are:

- Quarterly procurement reporting to CMT to commence from January 2022.
- An annual report will be presented to CMT in April 2022 (covering the period 2021/22).

4.3 There is no request to extend the original completion dates on the AGS actions.

#### 5. Organisational Risk Implications

5.1 Ensuring effective internal audit arrangements and the publication of an AGS are legal requirements for the Authority. Effective processes of implementation, monitoring and reporting of actions constitutes an important element of the Authority's governance arrangements with the overall management of organisation risk being enhanced.

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