

For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
14 July 2022

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

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; there are four extension requests for the Committee's consideration.

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 first summary report to the Audit and Standards Committee for the year 2022/23 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 2020/21 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 9 High Priority, 70 Medium Priority and 51 Low Priority actions have been agreed over the reporting period by the Audit and Standards Committee, of which, 1 High, 9 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.

2.7 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).

2.8 There are two actions from the 2020/21 AGS, with both 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 2022/23
- 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 are four requests to extend the original completion dates on Internal Audit actions:
1. **Asset Management – Asset Tracking:** The asset tracking for equipment is proceeding well, however a 3 month delay was experienced due to a shortage of personnel. This coupled with Covid-19 absences has unfortunately delayed the project. On the equipment side we now have all stations live (14) on the system and only Stopsley's specials are outstanding. All Rescue pumps and other Specials have been completed. The expectation is for Stopsley to be completed by the end of July, with the General Stores then being started, allowing 3 months for completion. Extension requested to October 2022.
 2. **Procurement – Proactive processes and remedial actions:** A date to present the Annual Report to CMT is awaited, taking into account other strategic priorities and the holiday period, an extension to September 2022 has been requested.
 3. **Data Quality to support CRMP:** BMIS is being populated in phases. Phase 1 being the Corporate Risk Register and started in November 2021, the CRMP action plan for 2022-23 is Phase 2. The delay is caused by integrating other action plans, such as the Grenfell action plan, functional actions plans, and a host of other requirements highlighted at the CMT away day on 8th June. Extension requested to September 2022.
 4. **Human Resources – Grey Book Recruitment:** The policy is in the process of being updated and should be completed by the end of Quarter 2. Extension requested to September 2022.
- 4.3 There are no requests 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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