

For Publication

Bedfordshire Fire and Rescue Authority  
Audit and Standards Committee  
29 September 2022

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

**SUBJECT:** INTERNAL AUDIT ACTIONS UPDATE

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For further information  
on this report contact: Lauren Fair  
Business Support Manager

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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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**PURPOSE:**

To present Members with a summary of actions arising from internal audit reports over the last three fiscal years 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 two extension requests for the Committee's consideration:

1. Human Resources – Grey Book Recruitment: The policy is in the process of being updated and should be completed by the end of Quarter 3. Extension requested to December 2022; further details below.
2. 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; further details below.

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 second 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 fiscal years (i.e., 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, 2 High and 9 Medium 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.

## 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 has 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 two 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 all vehicles are asset tracked. The asset tracking for equipment is proceeding well and the team are currently finishing work on the Training Centre. Once the work in the Training Centre is completed, the work will commence on all Operational equipment in stores. It is estimated that phase 1 of this project will be completed by the end of December 2022 at which point it has been agreed that this project will be closed down.
2. **Human Resources – Grey Book Recruitment:** The policy is in the process of being updated and should be completed by the end of Quarter 3. Extension requested to December 2022. The On-Call Recruitment Policy is in draft, version 3, and has been circulated to members of the Recruitment Working Group for comments. As per the Audit Report a Policy Review Date has been added. Delay has occurred whilst reviewing the outcome of the NFCC Recruitment project. Responses due back by the end of September. Any amendments will be made prior to wider organizational review. 80% completed, so on track to achieve the Q3 deadline.

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 essential element of the Authority's governance arrangements with the overall management of organisation risk being enhanced.

**GAVIN CHAMBERS**  
**ASSISTANT CHIEF OFFICER/FRA TREASURER**