

For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
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REPORT AUTHOR: HEAD OF STRATEGIC SUPPORT AND ASSURANCE

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 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 is one extension request for the Committee's consideration:

1. Asset Management – Asset Tracking: The asset tracking for equipment is now completed, but sickness within the team has prevented the movement of stock via the system that was due to happen in December 2022, so an extension is requested to March 2023.

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 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, 1 High and 7 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 is one request to extend the original completion dates on Internal Audit actions:

1. **Asset Management – Asset Tracking:** The marking of all equipment on operational Fire Stations and appliances, training centre and stores has now been completed. There is still some training to complete within the training centre with a few of the instructors. The only outstanding item of work is to establish a method of moving stock from the stores to the stations via the asset system and a meeting was planned in December 2022. Unfortunately, the WC Asset tracking is off work sick at the moment and as a result we have been unable to complete the process or hold the meeting. In terms of the action, the project is ready for its implementation stage, and thus an extension is requested to March 2023 to be able to see this through.

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.

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