

For Publication

**Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
12 January 2023**

REPORT AUTHOR: ASSISTANT CHIEF OFFICER/FRA TREASURER

SUBJECT: INTERNAL AUDIT FOLLOW UP REPORT

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Business Support Manager

Background Papers: RSM Follow Up Part Two: Internal Audit Report 3.22.23

PURPOSE:

To receive and consider a report on the Follow Up Report carried out by RSM.

RECOMMENDATION:

That the submitted report be received.

1. Introduction

1.1 As part of the approved Internal Audit Plan for 2022/23, RSM have undertaken a second follow up review to assess the progress made by Bedfordshire Fire and Rescue Service (BFRS) to implement previously agreed management actions reported to the Audit & Standards Committee.

1.2 It was noted at the last meeting of the Audit and Standards Committee that there were a significant number of outstanding audit actions from previous years. This was due to vacancies in the Governance team that meant that there was a missing link between the Service and our internal auditors to provide the evidence required to sign off actions as they were

completed. The appointment of the new Business Support Manager meant that this follow up audit could be completed to show a more accurate position of where the Service sits against the recommendations made by the internal auditors.

- 1.3 A report by RSM on progress made against agreed management actions from previous audit reports is appended for Members' consideration.
- 1.4 A total of 21 actions were considered in the review; 14 were considered completed, 5 in progress, 1 superseded and 1 not yet completed. BFRS are working to implement the last 6 management action and to complete the remaining actions in a timely fashion.
2. Actions outstanding:
 - 2.1 The 1 action outstanding originates from the 2020/21 Key Financial Controls Internal Audit that states that the Procurement Manager will reiterate the importance of compliance with the quotation process documented within the Procurement Policy and Contract Procedure and retain evidence to support this.
 - 2.2 Whilst the team concerned were in agreement that this had been completed, there had been no evidence retained in order to sign off this action. As this is a continuing action that supports noteworthy practice within the Service, it was agreed that this would be carried forward until such written evidence can be presented to our Internal Auditors.
3. Actions in progress:
 - 3.1 The action in progress that emanates from the 2020/21 Risk Management Audit is awaiting the completion of the Risk Management workshop that is being carried out to the Corporate Management Team by RSM. This was due to be carried out on 14 December 2022 but was postponed due to severe weather. Upon completion of this workshop, further guidance on risk assessment, review, monitoring, and reporting will be established.
 - 3.2 The next action agrees that in relation to support staff recruitment, the Authority will ensure that there is a clear record of CMT discussion and approval of new posts and supporting evidence is then supplied to the Recruitment Team and retained. Similarly, to the outstanding action above, there was less concern that this was being carried out in practice, but the issue lied with a lack of evidence retained for Audit purposes.

- 3.3 Likewise, the Internal Auditors had also not been provided with sufficient evidence that the Chief Accountant had reiterated the importance of compliance with the quotation process within the Procurement Policy and Contract Procedure. It was agreed that this action is better suited to the Procurement Manager and subsequently this evidence should be readily available.
- 3.4 With regards to the 2020/21 Wellbeing Audit, it was agreed that the Service will review the benchmarking data in a formal meeting and identify areas of improvement and that the Service will document discussions and actions on the improvement of TRiM (Trauma Risk Management¹) utilisation by staff. Whilst these areas were used frequently in decision making and informal discussion, there were no reports to formal meetings to evidence that this work had been carried out.
- 3.5 Finally, in relation to Service Governance, there is an outstanding action to amend the Terms of Reference to the Information Management Assurance Board to include meeting frequency. This is an additional comment from the previous management action which asked for this document to be drafted in full and presented to the Board. The Draft Terms of Reference have been considered at the December 2022 meeting of the board. They have been amended to reflect this point raised and have been re-presented to our Internal Auditors.

GAVIN CHAMBERS
ASSISTANT CHIEF OFFICER/FRA TREASURER

¹ TRiM will be used following a 'Critical incident'. This is defined as 'an event out of the range of normal experience – one which is sudden and unexpected, makes you lose control, involves the perception of a threat to life and can include elements of physical or emotional loss'