



BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

Internal Audit Progress Report

2 March 2023

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Progress against the internal audit plan 2022/23

The Internal Audit Plan for 2022/23 was approved by the Audit & Standards Committee March 2022. No audits have been finalised since the last meeting.

Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Planned Timing (as per ANA)
		L	M	H	
2022/23					
Follow Up 1.22/23	Final – Advisory Review	0	6	1	Q1
ICT – Digitalised Systems User Proficiency 2.22/23	Final – Reasonable Assurance	2	2	0	Q1
Follow Up Part Two 3.22/23	Final – Advisory Review	1	5	0	Q4
Data Quality – Information Management and Governance Arrangements including GDPR	In Quality Assurance				Q1
Implementation of Actions from HMICFRS – Engagement with Local Community	In Progress				Q3
Key Financial Controls	To commence 8 February 2023				Q3
Follow Up	To commence 6 March 2023				Q4



Other matters

Head of Internal Audit Opinion

The Audit and Standards Committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. The Committee should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion.

Changes to the audit plan

There have been no further changes to the audit plan since the last meeting.

Changes reported previously

The organisation is commissioning the LGA to conduct an independent review of governance and as such was agreed to proposed that the days allocated for the review of governance, alongside some of the time allocated to risk management are utilised to review how the service engages with its local community to build a comprehensive profile of risk in its service areas following on from the issues identified in the HMICFRS report. The remaining time will be allocated to increase the follow up budget to include a more detailed follow up of risk management.

We were asked to postpone our review of Key Financial Controls until Q4 due to staff unavailability, this is now planned to commence on 8 February 2023.

Information and briefings

Since the last Audit and Standards Committee, we have issued our Quarterly Emergency Services client briefing.

Quality assurance and continual improvement

To ensure that RSM remains compliant with the IIA standards and the financial services recommendations for Internal Audit we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews being used to inform the training needs of our audit teams.

The Quality Assurance Team is made up of; the Head of the Quality Assurance Department (FCA qualified) and an Associate Director (FCCA qualified), with support from other team members across the department.

This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.



For more information contact

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

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