

For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
17 October 2023

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

Appendix	Title	Protective Marking
A	Summary of IA Actions	
B	Exception Report IA	

Implications

This table provides a short statement of the impact of the recommendations in this report and/or a reference to the relevant paragraph/s in the report.

Will this report affect any of the following?

	Yes / No	Impact / Reference
Financial Implications	No	
Risk Management	Yes	Progress reports from RSM on our internal audit position helps to strengthen our risk management by reconciling the status of agreed actions with management.

Legal Implications	No	
Privacy and Security Implications	No	
Duty to Collaborate	No	
Health and Safety Implications	No	
Equality, Diversity and Inclusion	No	
Environmental Sustainability	No	
Consultation and Communication	No	CMT are consulted on audit findings as individual audits are concluded.

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:

1. That Members acknowledge progress made to date against action plans.
 2. That Members consider and if deemed appropriate, approve the extension request at para 4.1
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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 2023/24 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., 2021/22 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 1 High Priority, 18 Medium Priority and 20 Low Priority actions have been agreed over the reporting period by the Audit and Standards Committee, of which, 3 Medium and 3 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.

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. There is currently 1 outstanding action where an extension is requested:

Data Management, action 5 (5.22/23) – We will review the results of the questionnaire (Data Quality Culture Survey) and identify action to be taken as a result – extension requested to 31.12.23. This is due to the lack of staff resources which has

hindered delivery. Progress has been made as some of the recommendations are incorporated into the revised Data Management and Data Quality Policy and data quality is being incorporated into the Digital Literacy Training which will be mandatory to all staff.

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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