



BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

Members of Audit and Standards Committee.

Bedford Borough Councillors: M Headley

Central Bedfordshire Councillors: F Chapman, J Chatterley, P Downing and P Duckett

Luton Borough Councillors: Y Waheed

A meeting of **Audit and Standards Committee** will be held at **Conference Room, Fire and Rescue Service Headquarters, Kempston, Bedford MK42 7NR** on **Tuesday, 25 September 2018** starting at **10.00 am**.

John Atkinson
Secretary/Monitoring Officer

A G E N D A

Item	Subject	Lead	Purpose of Discussion
1.	Apologies	Chair	
2.	Declarations of Disclosable Pecuniary and Other Interests	Chair	Members are requested to disclose the existence and nature of any disclosable pecuniary interest and any other interests as required by the Fire Authority's Code of Conduct (see note below).
3.	Communications	Chair	

4.	Minutes	Chair	To confirm minutes of the meeting held on 6 July 2018 (Pages 5 - 14)
5.	Public Participation		To receive any questions put to the Authority under the Public Participation Scheme
6.	Annual Audit Letter for year ended 31 March 2018	Ernst and Young	To consider a report (Pages 15 - 42)
7.	Internal Audit Progress Report (RSM)	RSM	To consider a report (Pages 43 - 50)
8.	Audit and Governance Action Plan Monitoring - Exception Report and Summary Analysis	ACO	To consider a report (Pages 51 - 58)
9.	Review of the Fire Authority's Effectiveness	ACO	To consider a report (Pages 59 - 70)
10.	Corporate Risk Register	ACO	To consider a report (Pages 71 - 76)
11.	Review of Work Programme 2018/19	ACO	To consider a report (Pages 77 - 82)

Local Government Act 1972: Schedule 12A (as amended) - Exclusion of the public

Chair

To consider whether to pass a resolution under Section 100(A) of the Local Government Act 1972 to exclude the public from the remainder of the meeting on the grounds that consideration of the following items of business is likely to involve the disclosure of exempt information as defined in Paragraphs 1 of Part 1 of Schedule 12A to the Act as amended.

Item	Subject	Lead	Purpose of Discussion
12.	Pension Investigation		Report to follow

Next Meeting

10.00 am on 6 December 2018 at Conference Room, Fire and Rescue Service Headquarters, Kempston, Bedford MK42 7NR

DECLARATIONS OF INTEREST

From 1 July 2012 new regulations were introduced on Disclosable Pecuniary Interests (DPIs). The interests are set out in the Schedule to the Code of Conduct adopted by the Fire Authority on 28 June 2012. Members are statutorily required to notify the Monitoring Officer (MO) of any such interest which they, or a spouse or civil partner or a person they live with as such, have where they know of the interest.

A Member must make a verbal declaration of the existence and nature of any Disclosable Pecuniary Interest and any other interest as defined in paragraph 7 of the Fire Authority's Code of Conduct at any meeting of the Fire Authority, a Committee (or Sub-Committee) at which the Member is present and, in the case of a DPI, withdraw from participating in the meeting where an item of business which affects or relates to the subject matter of that interest is under consideration, at or before the consideration of the item of business or as soon as the interest becomes apparent.

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**MINUTES OF THE AUDIT AND STANDARDS COMMITTEE
MEETING HELD ON 6 JULY 2018**

Present: Councillors Headley (Chair), Chapman, Chatterley, Downing, Duckett and Waheed
Mr J Atkinson, ACO Z Evans, Mr G Chambers and Mr J Harrison
Ms K Storey, Ernst & Young
Ms L Wright, RSM

18-19/AS/001 Apologies

1.1 There were no apologies.

18-19/AS/002 Election of Vice Chair 2018/19

RESOLVED:

That Councillor Duckett be elected Vice Chair of the Committee for 2018/19.

18-19/AS/003 Declarations of Disclosable Pecuniary and Other Interests

3.1 There were no declarations of interest.

18-19/AS/004 Communications

- 4.1 The Committee received the March 2018 Emergency Services sector update from RSM.
- 4.2 The Assistant Chief Officer referred to the questions set out for the Committee's consideration and responses were provided as follows:
- 4.3 *Have you considered the resource requirements of the new inspection arrangements?*
- 4.4 The Assistant Chief Officer advised that the Service had allocated an Area Manager as the Service Liaison Lead, with one middle manager providing dedicated support and a consultant with contracted hours to support the process.
- 4.5 Indications from other Fire and Rescue Services that had already been inspected had been that the inspection required over 500 hours of Officer support and was an extremely intensive process. The Strategic Briefing would be held on 18 July 2018, with the full inspection commencing in the first week of August 2018.
- 4.6 *What plans do you have in place to collate the information that will be requested?*
- 4.7 The Officers mentioned above would be responsible for collating the information requested.
- 4.8 *Have you talked to police colleagues about how they deal with the inspections?*
- 4.9 Discussions had been held with police colleagues to support organisational learning.
- 4.10 *Do you have effective or automated mechanisms to track the actions that arise from the inspection?*
- 4.11 Monitoring of the actions arising from the inspections would be incorporated into the current processes tracking actions arising from Internal Audits and would be regularly reported.
- 4.12 *Have you revised your integrated risk management plan in line with the framework and are you covering all the priorities above?*
- 4.13 It had been agreed at the full FRA that the Service's Community Risk Management Plan would be developed throughout 2018.
- 4.14 *Will you have the revised plan approved and in place from April 2018?*
- 4.15 The Plan was currently in progress and it was anticipated that it would be published in 2019.

- 4.16 *How do you compare (in relation to response times)?*
- 4.17 *Are there any outliers for your FRS that need further investigation and action?*
- 4.18 In relation to these two questions, benchmarking information was considered by the Service Delivery Policy and Challenge Group when the performance targets for the forthcoming year were set.
- 4.19 The Chair suggested that the Service Delivery Policy and Challenge Group be requested to consider this information and any reporting requirements.
- 4.20 *Do you have clear policies and procedures for firefighters to be aware of for dealing with attacks on firefighters?*
- 4.21 The Assistant Chief Officer reported that there were only a small number of cases locally and primarily related to displays of aggressive behaviour. Processes such as lone working and reporting policies were in place.
- 4.22 These statistics were not currently reported to the Human Resources Policy and Challenge Group. It was agreed that the number of attacks on firefighters should be reported to that Policy and Challenge Group as part of health and safety reporting so that Members could maintain an oversight.

RESOLVED:

1. That the communication be received.
2. That the Service Delivery Policy and Challenge Group consider the benchmarking information in relation to response times and any reporting requirements.
3. That the number of attacks on firefighters be reported to the Human Resources Policy and Challenge Group as part of the health and safety reporting so that Members can maintain an oversight.

18-19/AS/005 Minutes**RESOLVED:**

That the Minutes of the meeting held on 28 March 2018 be confirmed and signed as a true record.

18-19/AS/006 Terms of Reference

- 6.1 Members were requested to review the Terms of Reference for the Audit and Standards Committee.
- 6.2 The Chair reported that, unlike the Policy and Challenge Groups, the Committee had decision making responsibility in relation to some of the areas in its current Terms of Reference. He suggested that these be set out in bold to highlight them.
- 6.3 The Assistant Chief Officer advised that, arising from an internal audit, it had been suggested that the annual review of the terms of reference be set out in the document

RESOLVED:

That the Terms of Reference be updated to highlight in bold the delegated responsibilities of the Committee and specify that the Terms of Reference are reviewed annually.

18-19/AS/007 Annual Audit Fees 2018/19

- 7.1 Ms K Storey, Ernst & Young, submitted the proposed annual audit fees for 2018/19. The fee for 2018/19 had been reduced by 23% from the fees applicable for 2017/18. Therefore, the indicative fee for 2018/19 was £23,271.

RESOLVED:

That the letter dated 17 April 2018 submitting the external Annual Audit Fees for 2018/19 be received.

18-19/AS/008 Internal Audit Annual Report 2017/178

- 8.1 Ms L Wright, RSM, introduced the annual report on progress made against the internal audit plan for 2017/18.
- 8.2 The internal audit opinion for 2017/18 was that the organisation had an adequate and effective framework for risk management, governance and internal control, and that the work of the internal auditors had identified further enhancements to the framework of risk management, governance and internal control to ensure that it remained adequate and effective.
- 8.3 It was acknowledged that there had been no high priority actions arising from internal audits during 2017/18, and the number of medium priority actions was relatively low.

8.4 In response to a question about the land and property owned by the Service, the Head of Finance and Treasurer advised that all properties were valued by an external organisation on behalf of the Service every five years. The Service did not lease any of its assets and owned its property assets outright. The valuations were audited by the external auditor, and Ms K Storey confirmed that there had been no issues to report to the Committee in respect of these.

8.5 The Service participated in the One Public Estate (OPE) programme for Bedfordshire and, as Members were aware, OPE funding had been awarded to fund a feasibility study for a joint Police and Fire and Rescue Headquarters. The Police were already co-located in a number of the Service's stations.

RESOLVED:

That the report be received.

18-19/AS/009 Internal Audit Progress Report 2018/19

9.1 Ms L Wright of RSM introduced a report on the progress made against the internal audit plan for 2018/19. The work was largely in the planning and delivery phase, with governance fieldwork having commenced.

RESOLVED:

That the internal audit progress report for 2018/19 be received.

18-19/AS/010 Audit Results Report – Results of 2017/18 Audit including Matters Outstanding

10.1 Ms K Storey of Ernst and Young tabled a communication schedule for uncorrected misstatements relating to the share of the Pension Fund deficit position as a result of an increase in net assets at year-end.

10.2 This information had arisen following the Statement of Accounts having been agreed with the Head of Finance and Treasurer on 29 June 2018, with a communication from the auditor of Bedfordshire Pension Fund having been received earlier in the week, identifying that there had been a better than forecast outturn than the figures that had been estimated.

10.3 The position of the Authority had improved by £161,000 and as the auditors were required to report on changes in materiality over £28,000, this was being drawn to the attention of Members. This was in the context of the total pension liability for the LGPS being approximately £14 million.

- 10.4 The Committee agreed that, as it was not material to the accounts, the accounts did not require adjustment, although it was noted that the letter of representation would have to be amended to refer to this.
- 10.5 Ms K Storey then gave a brief overview of the remainder of the audit work, including valuation of PPE and property. Value for money had not been identified as a significant area of risk.
- 10.6 The Committee was advised that the original version of the Annual Governance Statement submitted to the external audit had included a paragraph from 2016/17 that was no longer relevant. The Head of Finance and Treasurer confirmed that the version submitted with the agenda for the Committee's approval was the updated version.
- 10.7 In response to a question, the Head of Finance and Treasurer reported that the level of general reserves held by the Authority, £2.6 million, was close to the average level of reserves for Combined Fire and Rescue Authorities. The level of reserves in comparison to the overall budget was currently 9%, slightly higher than the 5% that was recommended. However, during the budget setting process for 2019/20, it was likely that proposals would come forward to reduce the level of general reserves.
- 10.8 The Assistant Chief Officer advised that the management of reserves was one of the Key Lines of Enquiry that had been identified by the HMICFRS Inspection Team.

RESOLVED:

1. That the submitted external Audit Results Progress Report for 2017/18 be received.
2. That it be noted that the change in materiality had been considered and that it be agreed that the accounts do not need to be adjusted.

18-19/AS/011 Draft Annual Governance Statement, Statement of Accounts and Letter of Representation

- 11.1 Mr G Chambers, the Head of Finance and Treasurer, submitted the 2017/18 Statement of Accounts, including the Annual Governance Statement, following its audit, in accordance with the earlier closure of accounts which required them to be completed by the end of May 2018 and approved by the Committee by the end of July. This required a significant amount of work from both Service staff and the external auditors.
- 11.2 The Assistant Chief Officer added that the dedication of staff to meet the early closure led to many members of the Finance Team coming into work at weekends. The Committee recognised this dedication and wished that its thanks be recorded and passed on to all relevant staff.

- 11.3 Mr J Harrison reported that a mop up session would be held with the external audit team and that improvements on the process for next year would be discussed.
- 11.4 The Head of Finance and Treasurer gave a brief overview of the report and confirmed that the letter of representation had been updated to refer to the amended pension liability. He and the Chair would sign the letter of representation following the meeting, subject to the approval of the Committee.
- 11.5 Mr J Harrison highlighted a number of key areas in the accounts, including the £486,000 underspend. A large proportion of the underspend related to the employees-operational budget. This underspend had been reported throughout the year and related to workforce planning and difficulties in recruiting and retaining RDS firefighters. The underspend was incorporated into the corporate earmarked reserves figure in the table on reserves in the report. It was noted that that figure also took into account the reserves that had been utilised during the year.
- 11.6 The Assistant Chief Officer added that workforce planning was considered regularly by the Corporate Management Team. The Service was planning to run another recruitment campaign in June 2019 and continued to consider transfers-in.
- 11.7 There were three actions set out in the Annual Governance Statement: to continue to address the medium term funding gap, to complete the actions arising from the 2017/18 Review of Effectiveness and to conduct a salary benchmarking exercise.
- 11.8 There was a £332 million pound deficit relating to defined benefit pension schemes. £1.5 million of assets under construction had been completed and had moved into operational assets during the year. There were seven appliances remaining in construction.
- 11.9 There had been an increase in net current assets due from the Government in relation to pension to £2.177 million, as there had been a number of lump sum retirements during the year. Mr Harrison reported that the Home Office paid 80% of the forecast pensions in June and that the remaining amount would be paid the following year. This could impact on cash flow.
- 11.10 In response to a question, the Head of Finance and Treasurer confirmed that provision had been made in the contingent liabilities in relation to the working hours case currently going through the European courts that could have a significant impact on the RDS nationally.
- 11.11 In response to a query, the Head of Finance and Treasurer reported that he would investigate whether the figure included for the expenses claimed by the Assistant Chief Fire Officer was correct. If it was not, this could be amended under his delegated authority.
- 11.12 It was noted that the Public Works Loan Board Loan Interest had been paid before 31 March 2016/17 so it had been reported as a nil figure for that year. In 2017/18, the interest had been paid on 5 April 2018.

- 11.13 The Chair referred to the legal action being taken against cartel price fixing in relation to trucks of 6 tonnes or over purchased, financed or leased between 1997 and 2011.
- 11.14 The Head of Finance and Treasurer reported that this was likely to be ongoing for some time, but that it was anticipated that between £38,000- £48,000 would be recovered by the Authority during the current financial year.
- 11.15 It was suggested that further Member training on the Statement of Accounts be provided following the elections in 2019, as there may be a number of new Members on the Committee.

RESOLVED:

1. That the current version of the 2017/18 Statement of Accounts and Annual Governance Statement that have now been externally audited be approved.
2. That any final amendments be delegated to the Treasurer.
3. That the updated letter of representation be approved.

18-19/AS/012 Audit and Governance Action Plan Monitoring: Exception Report and Summary Analysis

- 12.1 The Assistant Chief Officer presented a summary statistical analysis of actions arising from internal audit reports over the last three financial years to date and from the Authority's current Annual Governance Statement. A small number of low priority actions had required extensions.
- 12.2 The actions arising from the Annual Governance Statement 2016/17 had been completed.

RESOLVED:

That the report be received.

18-19/AS/013 Review of Code of Conduct and Annual Report on Standards

- 13.1 Mr J Atkinson, the Secretary and Monitoring Officer, gave a verbal update on developments relating to the standards function during 2017/18. No complaints had been received against Members of the Authority and no wider standards issues had come to light.
- 13.2 As a result of ongoing consideration of the Code of Conduct by the Committee the previous year, which had resulted in changes to the Code being adopted by the Authority at its meeting on 26 April 2018, it was suggested that the Code of Conduct not be reviewed at this time.

13.3 The Secretary and Monitoring Officer reported that he was attending a national Standards conference the following week and that he would report back to the Committee as necessary.

RESOLVED:

1. That the update on standards be received, and that it be noted that no complaints had been received against Members during 2017/18.
2. That no further changes are required to the Authority's Code of Conduct at this time as it was reviewed and approved by the Fire Authority on 26 April 2018.

18-19/AS/014 Corporate Risk Register and Review of Corporate Risk Management

- 14.1 The Assistant Chief Officer presented an update on the review of the Corporate Risk Register. All changes and updates to risks had been considered by the relevant Policy and Challenge Group.
- 14.2 There had been three changes and two updates to individual risk ratings in the Corporate Services Risk Register. One risk rating had increased as a result of the new HMICFRS inspection regime and the pending pay award negotiations which were still ongoing.
- 14.3 There had been one change and one update to individual risk ratings in the Service Delivery Risk Register and one change and one update to the individual risk ratings in the Human Resources Risk Register arising from reduced levels of risk.

RESOLVED:

1. That the continuing development of the Service's Corporate Risk Register be acknowledged.
2. That it be acknowledged that the appropriate Policy and Challenge Groups have considered and reviewed controls proposed to reduce the identified risks.

18-19/ASC/015 Work Programme

- 15.1 The Committee considered the proposed work programme for 2018/19.
- 15.2 The Chair commented that the calendar of meetings for the Committee may need to be reconsidered in light of the earlier closure of the accounts.

15.3 In this respect, Ms K Storey advised that Ernst and Young would be submitting the Annual Audit letter to the Committee's September meeting rather than the December meeting.

RESOLVED:

That the Committee's Work Programme for 2018/19 be received, subject to the Committee receiving the Annual Audit letter at its September meeting.

The meeting closed at 11.05am

For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
25 September 2018
Item No. 6

REPORT AUTHOR: ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

SUBJECT: ANNUAL AUDIT LETTER FOR YEAR ENDED 31 MARCH 2018

For further information on this report contact: Nicky Upton
Democratic and Regulatory Services Supervisor
Tel No: 01234 845149

Background Papers: None

Implications (tick ✓):

LEGAL		FINANCIAL	✓
HUMAN RESOURCES		EQUALITY IMPACT	
ENVIRONMENTAL		POLICY	
CORPORATE RISK	Known	✓	OTHER (please specify)
	New		CORE BRIEF

Any implications affecting this report are noted at the end of the report.

PURPOSE:

To receive and consider the Annual Audit Letter for Year Ended 31 March 2018 received from Ernst & Young, the Fire and Rescue Authority's external auditor.

RECOMMENDATION:

That Members consider the submitted Annual Audit Letter dated August 2018.

1. Introduction

- 1.1 The submitted Annual Audit Letter for the year ended 31 March 2018 communicates the key issues following completion of the audit procedures carried out by Ernst & Young.

ZOE EVANS
ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

Bedfordshire Fire and Rescue Authority

Annual Audit Letter for the year
ended 31 March 2018

August 2018

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Audit Fees



Public Sector Audit Appointments Ltd (PSAA) have issued a 'Statement of responsibilities of auditors and audited bodies'. It is available from the Chief Executive of each audited body and via the PSAA website (www.psa.co.uk)

The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The 'Terms of Appointment (updated 23 February 2017)' issued by PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and statute, and covers matters of practice and procedure which are of a recurring nature.

This Annual Audit Letter is prepared in the context of the Statement of responsibilities. It is addressed to the Members of the audited body, and is prepared for their sole use. We, as appointed auditor, take no responsibility to any third party.

Our Complaints Procedure - If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may take the issue up with your usual partner or director contact. If you prefer an alternative route, please contact Steve Varley, our Managing Partner, 1 More London Place, London SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. Should you remain dissatisfied with any aspect of our service, you may of course take matters up with our professional institute. We can provide further information on how you may contact our professional institute.



01 Executive Summary



Executive Summary

We are required to issue an annual audit letter to Bedfordshire Fire and Rescue Authority following completion of our audit procedures for the year ended 31 March 2018. Below are the results and conclusions on the significant areas of the audit process.

Area of Work	Conclusion
Opinion on the Authority's:	Unqualified - the financial statements give a true and fair view of the financial position of the Authority as at 31 March 2018 and of its expenditure and income for the year then ended.
▶ Financial statements	
▶ Consistency of other information published with the financial statements	Other information published with the financial statements was consistent with the Annual Accounts.
Concluding on the Authority's arrangements for securing economy, efficiency and effectiveness	We concluded that you have put in place proper arrangements to secure value for money in your use of resources.

Area of Work	Conclusion
Reports by exception:	
▶ Consistency of Annual Governance Statement	The Annual Governance Statement was consistent with our understanding of the Authority.
▶ Public interest report	We had no matters to report in the public interest.
▶ Written recommendations to the Authority, which should be copied to the Secretary of State	We had no matters to report.
▶ Other actions taken in relation to our responsibilities under the Local Audit and Accountability Act 2014	We had no matters to report.

Area of Work	Conclusion
Reporting to the National Audit Office (NAO) on our review of the Authority's Whole of Government Accounts return (WGA).	We had no matters to report.



Executive Summary (cont'd)

As a result of the above we have also:

Area of Work	Conclusion
Issued a report to those charged with governance of the Authority communicating significant findings resulting from our audit.	Our Audit Results Report was issued on 29 June 2018.
Issued a certificate that we have completed the audit in accordance with the requirements of the Local Audit and Accountability Act 2014 and the National Audit Office's 2015 Code of Audit Practice.	Our certificate was issued on 9 July 2018

We would like to take this opportunity to thank the Authority's staff for their assistance during the course of our work.

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Debbie Hanson
Executive Director
For and on behalf of Ernst & Young LLP



02

Purpose and Responsibilities

Purpose and Responsibilities

The Purpose of this Letter

The purpose of this Annual Audit Letter is to communicate to Members and external stakeholders, including members of the public, the key issues arising from our work, which we consider should be brought to the attention of the Authority.

We have already reported the detailed findings from our audit work in our 2017/18 Audit Results Report to the Audit and Standards Committee, representing those charged with governance. We do not repeat those detailed findings in this letter. The matters reported here are the most significant for the Authority.

Responsibilities of the Appointed Auditor

Our 2017/18 audit work has been undertaken in accordance with the Audit Plan that we issued on 28 March 2018 and is conducted in accordance with the National Audit Office's 2015 Code of Audit Practice, International Standards on Auditing (UK and Ireland), and other guidance issued by the National Audit Office.

As auditors we are responsible for:

- ▶ Expressing an opinion:
 - ▶ On the 2017/18 financial statements, and
 - ▶ On the consistency of other information published with the financial statements.
- ▶ Forming a conclusion on the arrangements the Authority has to secure economy, efficiency and effectiveness in its use of resources.
- ▶ Reporting by exception:
 - ▶ If the annual governance statement is misleading or not consistent with our understanding of the Authority;
 - ▶ Any significant matters that are in the public interest;
 - ▶ Any written recommendations to the Authority, which should be copied to the Secretary of State; and
 - ▶ If we have discharged our duties and responsibilities as established by the Local Audit and Accountability Act 2014 and Code of Audit Practice.

Alongside our work on the financial statements, we also review and report to the National Audit Office (NAO) on you Whole of Government Accounts return. The extent of our review and the nature of our report are specified by the NAO.

Responsibilities of the Authority

The Authority is responsible for preparing and publishing its statement of accounts accompanied by an Annual Governance Statement. In the AGS, the Authority reports publicly each year on how far it complies with its own code of governance, including how it has monitored and evaluated the effectiveness of its governance arrangements in year, and any changes planned in the coming period.

The Authority is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.



03

Financial Statement Audit

Financial Statement Audit

Key Issues

The Authority's Statement of Accounts is an important tool for the Authority to show how it has used public money and how it can demonstrate its financial management and financial health.

We audited the Authority's Statement of Accounts in line with the National Audit Office's 2015 Code of Audit Practice, International Standards on Auditing (UK and Ireland), and other guidance issued by the National Audit Office and issued an unqualified audit report on 9 July 2018.

Our detailed findings were reported to the Audit and Standards Committee. The key issues identified as part of our audit were as follows:

Significant Risk

Conclusion

Risk of management override

This is the risk that the financial statements as a whole are not free of material misstatements whether caused by fraud or error.

As identified in ISA (UK and Ireland) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. We identify and respond to this fraud risk on every audit engagement.

In response to the risk, we:

- Enquired of management about risks of fraud and the controls in place to address those risks;
- Considered the oversight given by those charged with governance of management's processes over fraud by direct enquiry;
- Considered the effectiveness of management's controls designed to address the risk of fraud;
- Tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in preparing the financial statements;
- Reviewed accounting estimates for evidence of management bias;
- Evaluated the business rationale for any significant unusual transactions;
- Reviewed and tested expenditure cut-off at the period end date.

We focused on aspects of the financial statements where management could inappropriately understate expenditure, primarily:

- Material accounting estimates.
- Expenditure and payables cut-off.
- Journal entries.
- Unusual transactions.

We obtained the responses we requested from management and those charged with governance to our enquiries and used these to inform our understanding of fraud risks. We noted that key elements of the entity level control framework that we would expect to see, especially arrangements for internal audit, and risk management, were in place.

Our walkthrough testing included considering what controls are in place to address significant risks. We concluded that these are in large part year end processes including management review of the draft financial statements. We confirmed that these controls were in place, although our approach was not to rely on controls.

The main findings from our work were that:

- Our testing of accounting estimates did not identify any significant issues.
- We did not identify any material cut-off issues at the period end date.
- We have not identified any instances of inappropriate judgements being applied.
- Our testing of journal entries has not identified any issues.
- We did not identify any other transactions during our audit which appeared unusual or outside the Authority's normal course of business.

Overall, our audit work has not identified any material issues, inappropriate judgements or unusual transactions which indicate that there has been any misreporting of the Authority's financial position or that management has overridden control.

Financial Statement Audit (cont'd)

The other key issues identified as part of our audit were as follows:

Other Key Findings	Conclusion
<p>Property, plant and equipment valuation</p> <p>Property, plant and equipment represent a material balance in the Authority's accounts. Valuation changes, the impact of impairment reviews and depreciation charges can also be material values.</p>	<p>We have not identified any material misstatements in the valuation of property assets.</p> <p>We have not identified significant changes in the asset base. The vast majority of the asset base has retained the same value (before depreciation) as the prior year, and procedures performed have demonstrated that asset values have not moved materially since the last full revaluation in 2016/17.</p>
<p>Pension liability valuation</p> <p>The Local Authority Accounting Code of Practice (the Code) and IAS19 require the Council to make extensive disclosures within its financial statements regarding its membership of the Local Government Pension Scheme administered by Bedford Borough Council</p> <p>The Authority's pension fund deficit is a material and sensitive item and the Code requires that this liability be disclosed on the Council's balance sheet. At 31 March 2018 this totalled £332 million.</p>	<p>The accounting entries and disclosures are in line with our expectations and the Code.</p> <p>We brought to the attention of the Authority a matter concerning the valuation of pension scheme assets by actuaries at an interim period. Where the year end value of assets were estimated as at 31st December 2017, some schemes saw a material increase in actual asset valuations as at 31st March 2018.</p> <p>The position for the Authority was an estimated increase of £161,000 in its share of the increased net assets held by the pension fund. This was not a material change and the Audit and Standards Committee agreed that the statement of accounts should not be revised for this amount.</p>

Financial Statement Audit (cont'd)

Our application of materiality

When establishing our overall audit strategy, we determined a magnitude of uncorrected misstatements that we judged would be material for the financial statements as a whole.

Item	Thresholds applied
Planning materiality	We determined planning materiality to be £0.557 million (2016/17 £0.583 million), which is 2% of gross expenditure reported in the accounts. We consider gross expenditure to be one of the principal considerations for stakeholders in assessing the financial performance of the Authority. In addition, for the audit of the Firefighters' Pension Fund we updated our overall materiality assessment to £0.169 million (Audit Planning Report £0.158 million).
Reporting threshold	We agreed with the Audit and Standards Committee that we would report to the Committee all audit differences in excess of £28k (2016/17 £28k) The updated threshold for reporting audit differences for the Firefighters' Pension Fund was £8k.

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We also identified the following areas where misstatement at a level lower than our overall materiality level might influence the reader. For these areas we developed an audit strategy specific to these areas. The areas identified and audit strategy applied include:

- ▶ Remuneration disclosures including any severance payments, exit packages and termination benefits: errors of £10k or that affected bandings in the notes to the accounts would be considered to be material
- ▶ Related party transactions: we consider the transactions from the viewpoint of both parties.

We evaluate any uncorrected misstatements against both the quantitative measures of materiality discussed above and in light of other relevant qualitative considerations.

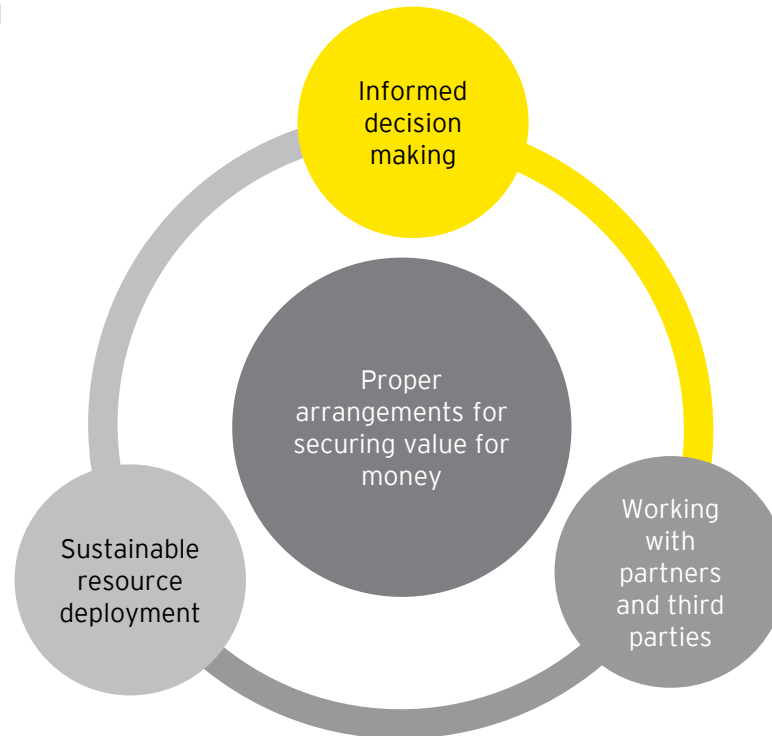


04 Value for Money

We are required to consider whether the Authority has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources. This is known as our value for money conclusion.

Proper arrangements are defined by statutory guidance issued by the National Audit Office. They comprise your arrangements to:

- ▶ Take informed decisions;
- ▶ Deploy resources in a sustainable manner; and
- ▶ Work with partners and other third parties.



We did not identify any significant risks around these criteria.

We have performed the procedures outlined in our Audit Plan. We did not identify any significant weaknesses in the Authority's arrangements.



05

Other Reporting Issues



Other Reporting Issues

Whole of Government Accounts

We performed the procedures required by the National Audit Office on the accuracy of the consolidation pack prepared by the Authority for Whole of Government Accounts purposes. We had no issues to report.

Annual Governance Statement

We are required to consider the completeness of disclosures in the Authority's Annual Governance Statement, identify any inconsistencies with the other information of which we are aware from our work, and consider whether it is misleading.

We have reviewed the Annual Governance Statement and can confirm it is consistent with other information from our audit of the financial statements and have no significant matters to report.

Report in the Public Interest

We have a duty under the Local Audit and Accountability Act 2014 to consider whether, in the public interest, to report on any matter that comes to our attention in the course of the audit in order for it to be considered by the Authority or brought to the attention of the public.

We did not identify any issues which required us to issue a report in the public interest.

Written Recommendations

We have a duty under the Local Audit and Accountability Act 2014 to designate any audit recommendation as one that requires the Authority to consider it at a public meeting and to decide what action to take in response.

We did not identify any issues which required us to issue a written recommendation.



Other Reporting Issues (cont'd)

Objections Received

We did not receive any objections to the 2017/18 financial statements from members of the public.

Other Powers and Duties

We identified no issues during our audit that required us to use our additional powers under the Local Audit and Accountability Act 2014.

Independence

We communicated our assessment of independence in our Audit Results Report to the Audit and Standards Committee in our Audit Results Report dated 29 June 2018. In our professional judgement the firm is independent and the objectivity of the audit engagement partner and audit staff has not been compromised within the meaning regulatory and professional requirements.

Control Themes and Observations

It is the responsibility of the Authority to develop and implement systems of internal financial control and to put in place proper arrangements to monitor their adequacy and effectiveness in practice. Our responsibility as your auditor is to consider whether the Authority has put adequate arrangements in place to satisfy itself that the systems of internal financial control are both adequate and effective in practice.

As part of our audit of the financial statements, we obtained an understanding of internal control sufficient to plan our audit and determine the nature, timing and extent of testing performed. As we have adopted a fully substantive approach, we did not test the operation of controls.

Although our audit was not designed to express an opinion on the effectiveness of internal control we are required to communicate to you significant deficiencies in internal control.

We have not identified any significant deficiencies in the design or operation of an internal control that might result in a material misstatement in your financial statements of which you are not aware.



06 Data Analytics

Use of Data Analytics in the Audit

Data analytics – An Overview

Analytics Driven Audit

Data analytics

We used our data analysers to enable us to capture entire populations of your financial data. These analysers:

- ▶ Help identify specific exceptions and anomalies which can then be the focus of our substantive audit tests; and
- ▶ Give greater likelihood of identifying errors than traditional, random sampling techniques.

In 2017/18, our use of these analysers in the Authority's audit included testing journals to identify and focus our testing on those entries we deem to have the highest inherent risk to the audit.

We captured the data through our formal data requests and the data transfer took place on a secured EY website. This is line with our EY data protection policies which are designed to protect the confidentiality, integrity and availability of business and personal information.

Journal Entry Analysis

We obtained downloads of all financial ledger transactions posted in the year. We performed completeness analysis over the data, reconciling the sum of transactions to the movement in the trial balances and financial statements to ensure we had captured all data. Our analysers then reviewed and sorted transactions, allowing us to more effectively identify and test journals that we considered to be higher risk, as identified in our audit planning report.

Journal Entry Data Insights

The graphic outlined below summarises the Authority's journal population for 2017/18. We review journals by certain risk based criteria to focus on higher risk transactions, such as journals posted manually by management, those posted around the year-end, those with unusual debit and credit relationships, and those posted by individuals we would not expect to be entering transactions.

The purpose of this approach is to provide a more effective, risk focused approach to auditing journal entries, minimising the burden of compliance on management by minimising randomly selected samples. We have shared this information in our Audit Results Report to provide additional insight and value from our audit procedures.

EY Helix - GLASS: Journal Entry Data Insights - 18 Bedfordshire & Luton FA - YE - 31/03/2018

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Facts and Figures

Number of Journals Posted:
18,662

Average Number of Journals Posted per Day:
(Empty)

Average Number of Lines per Journal:
7

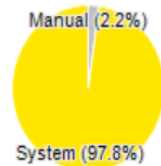
Operational Efficiencies

Manual Journals Posted at weekend:
0

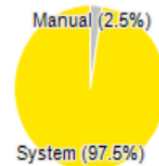
Manual journals where gross amount is < £5:
10

Journal lines with zero value:
0

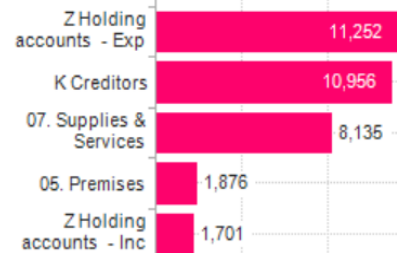
Manual v System by Volume



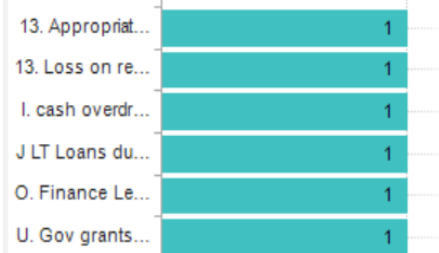
Manual v System by Value



Top Five Activity Accounts



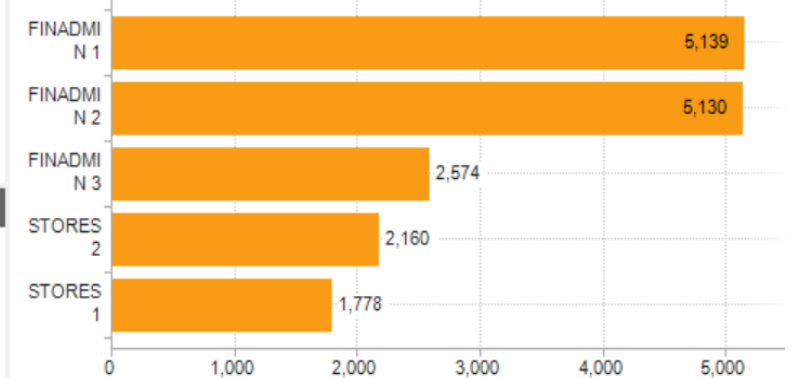
Bottom Five Activity Accounts



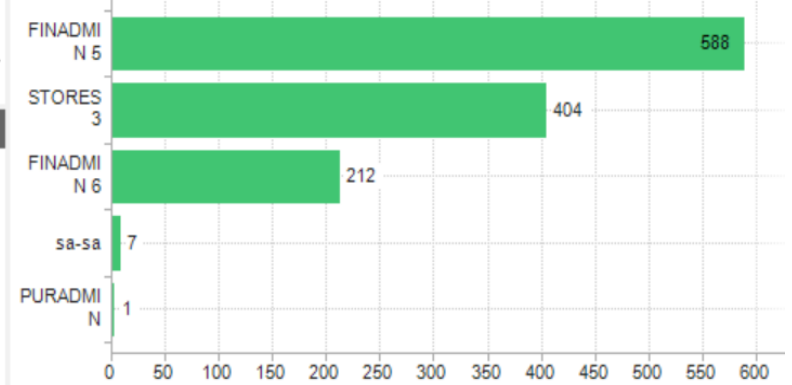
Days of the Week



Top Five Preparers



Bottom Five Preparers





07 Focused on your future



Focused on your future

The Code of Practice on Local Authority Accounting in the United Kingdom introduces the application of new accounting standards in future years. The impact on the Authority is summarised in the table below. These are set out below however the impact on the Authority is not considered to be significant.

Standard	Issue	Impact
IFRS 9 Financial Instruments	<p>Applicable for local authority accounts from the 2018/19 financial year and will change:</p> <ul style="list-style-type: none"> ▶ How financial assets are classified and measured; ▶ How the impairment of financial assets are calculated; and ▶ The disclosure requirements for financial assets. <p>There are transitional arrangements within the standard and the 2018/19 Accounting Code of Practice for Local Authorities has now been issued, providing guidance on the application of IFRS 9. In advance of the Guidance Notes being issued, CIPFA have issued some provisional information providing detail on the impact on local authority accounting of IFRS 9, however the key outstanding issue is whether any accounting statutory overrides will be introduced to mitigate any impact.</p>	<p>Although the Code has now been issued, providing guidance on the application of the standard, along with other provisional information issued by CIPFA on the approach to adopting IFRS 9, until the Guidance Notes are issued and any statutory overrides are confirmed there remains some uncertainty.</p>
IFRS 15 Revenue from Contracts with Customers	<p>Applicable for local authority accounts from the 2018/19 financial year. This new standard deals with accounting for all contracts with customers except:</p> <ul style="list-style-type: none"> ▶ Leases; ▶ Financial instruments; ▶ Insurance contracts; and ▶ For local authorities; Authority Tax and NDR income. <p>The key requirements of the standard cover the identification of performance obligations under customer contracts and the linking of income to the meeting of those performance obligations.</p> <p>Now that the 2018/19 Accounting Code of Practice for Local Authorities has been issued it is becoming clear what the impact on local authority accounting will be. As the vast majority of revenue streams of Local Authorities fall outside the scope of IFRS 15, the impact of this standard is likely to be limited.</p>	<p>The applicable accounting framework is CIPFA's annual Code of Practice on Local Authority Accounting in the United Kingdom (which is IFRS based as adapted for Local Authorities). The 2018/19 Code will apply to accounting periods starting on or after 1 April 2018 but has not yet been published. The 2018/19 Code will determine how IFRS 15 Revenue from Customers with Contracts will be adopted by local government bodies.</p> <p>The CIPFA/LASAAC Local Authority Accounting Code Board met on 6th June 2017. This board is responsible for preparing, maintaining, developing and issuing the Code of Practice on Local Authority Accounting for the United Kingdom.</p> <p>The minutes of this meeting corroborate our view that income streams from contracts with customers are immaterial for the Authority. The vast majority of the Authority's income streams are taxation or grant based. Income from taxation and grants does not fall within the scope of IFRS 15 as it is not contractually based revenue from customers.</p> <p>It is our view, that IFRS 15 will not have a material impact on this Authority's financial statements.</p>



Focused on your future (cont'd)

Standard	Issue	Impact
IFRS 16 Leases	<p>It is currently proposed that IFRS 16 will be applicable for local authority accounts from the 2019/20 financial year.</p> <p>Whilst the definition of a lease remains similar to the current leasing standard; IAS 17, for local authorities who lease a large number of assets the new standard will have a significant impact, with nearly all current leases being included on the balance sheet.</p> <p>There are transitional arrangements within the standard and although the 2019/20 Accounting Code of Practice for Local Authorities has yet to be issued, CIPFA have issued some limited provisional information which begins to clarify what the impact on local authority accounting will be. Whether any accounting statutory overrides will be introduced to mitigate any impact remains an outstanding issue.</p>	<p>Until the 2019/20 Accounting Code is issued and any statutory overrides are confirmed there remains some uncertainty in this area.</p>



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08

Audit Fees

Audit Fees

As part of our reporting on our independence, we set out below a summary of the fees paid for the year ended 31 March 2018.

Our fee for 2017/18 is in line with the scale fee set by the PSAA and reported in our 29 June 2018 Annual Results Report.

	Final Fee 2017/18	Planned Fee 2017/18	Scale Fee 2016/17	Final Fee 2016/17
	£	£	£	£
Total Audit Fee - Code work	30,222	30,222	30,222	36,772
Non-audit work	0	0	0	0
Total audit services	£30,222	£30,222	£30,222	£36,772

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We confirm that we have not undertaken non-audit work outside the PSAA Code.

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ED None

EY-000070901-01 (UK) 07/18. CSG London.



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For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
25 September 2018
Item No. 7

REPORT AUTHOR: ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

SUBJECT: INTERNAL AUDIT PROGRESS REPORT 2018/19

For further information on this report contact: Karen Daniels
Service Assurance Manager
Tel No: 01234 845013

Background Papers: RSM Strategy for Internal Audit
Bedfordshire Fire Authority 2018/19 to 2020/21

Implications (tick ✓):

LEGAL			FINANCIAL	
HUMAN RESOURCES			EQUALITY IMPACT	
ENVIRONMENTAL			POLICY	
CORPORATE RISK	Known	✓	OTHER (please specify)	
	New		CORE BRIEF	

Any implications affecting this report are noted at the end of the report.

PURPOSE:

To receive and consider a report on progress made against the internal audit plan for 2018/19.

RECOMMENDATION:

That the submitted report be received.

1. Introduction

1.1 An internal audit plan for 2018/19 was agreed by this Committee at its meeting on 28 March 2018.

1.2 A report by RSM (previously Baker Tilly & RSM Tenon) on progress made against the internal audit plan for 2018/19 is appended for Members' consideration.

ZOE EVANS

ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)



BEDFORDSHIRE FIRE & RESCUE AUTHORITY

Internal Audit Progress Report

Audit and Standards Committee

25 September 2018

This report is solely for the use of the persons to whom it is addressed.
To the fullest extent permitted by law, RSM Risk Assurance Services LLP
will accept no responsibility or liability in respect of this report to any other party.





CONTENTS

1 Progress update	2
2 Other matters	3
For further information contact	4

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

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. Management actions for improvements should be assessed by you for their full impact before they are implemented. 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.

This report is solely for the use of the persons to whom it is addressed and for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB

1 PROGRESS UPDATE

The internal audit plan for 2018/19 was approved by the Audit & Standards Committee in March 2018. Below provides a summary update on progress against that plan and summarises the results of our work to date.

Audit Assignments completed since the last Audit & Standards Committee

We have not finalised any reports since the previous meeting.

Assignments	Date Planned	Opinion issued	Actions agreed		
			H	M	L
Governance	Draft Report – Issued 2 August 2018				
Use of Risk Information	In Progress				
Key Financial Controls	19 November 2018				
Risk Management	14 January 2019				
Asset Management	11 February 2019				
Follow Up	4 March 2019				
Cyber Security	TBC				

2 OTHER MATTERS

2.1 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.

We have not issued any negative opinions to date in relation to 2018/19 and therefore anticipate issuing a positive opinion at the year end (subject to the remaining audits).

2.2 Changes to audit plan

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

2.3 Information and briefings

We will be issuing our next Emergency Services sector briefing in September 2018 and this will be included on the agenda for the Committee if it has been issued in time.

FOR FURTHER INFORMATION CONTACT

Name: Louise Davies, Client Manager

Email address: louise.davies@rsmuk.com

Telephone number: 07720 508146

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For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
25 September 2018
Item No. 8

REPORT AUTHOR: ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

SUBJECT: AUDIT AND GOVERNANCE ACTION PLAN MONITORING: EXCEPTION REPORT AND SUMMARY ANALYSIS

For further information on this report contact: Karen Daniels
Service Assurance Manager
Tel No: 01234 845013

Background Papers:

- Action Plans contained in Internal Audit Reports
 - Action Plan contained in the current Annual Governance Statement
 - Audit Outcome Monitoring reports and Minutes from the Policy and Challenge Group meetings
-

Implications (tick ✓):

LEGAL			FINANCIAL	
HUMAN RESOURCES			EQUALITY IMPACT	
ENVIRONMENTAL			POLICY	
CORPORATE RISK	Known	✓	OTHER (please specify)	
	New		CORE BRIEF	

Any implications affecting this report are noted at the end of the report.

Item 8.1

PURPOSE:

To present Members with a summary statistical analysis of actions arising from internal audit reports over the last three financial years to date and from the Fire and Rescue Authority's current Annual Governance Statement; together with any exception report on those actions currently in progress for which the relevant Policy and Challenge Group has received a proposal to extend the original timing for completion.

RECOMMENDATION:

That Members receive the report and consider any issues arising.

1. Introduction

1.1 The Audit and Standards Committee has previously agreed that a full monitoring report of current progress on applicable Audit and Governance Statement action plans should be made to each meeting of the appropriate Policy and Challenge Group; and that the Audit and Standards Committee should receive a summary analysis of action plans together with a full exception report of all actions in progress for which a Policy and Challenge Group has received a proposal for an extension to the original completion date.

1.2 This is the second summary analysis and exception report to the Audit and Standards Committee for the year 2018/19 and it incorporates information from all monitoring reports made to Policy and Challenge Groups in the reporting period to date.

2. Audit and Governance Action Plans Summary Analysis

2.1 The Audit Action Plans Summary Analysis (attached as Appendix A) provides a summary statistical analysis of the status of all actions arising from audit reports received over the last three financial years (ie 2016/17 to date).

2.2 The report provides the following details for each audit:

- Audit report title and date;
- Responsible Policy and Challenge Group;

- 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 a subsequent or no further follow-up is required;
- Number of actions (by priority) still in progress; and
- Number of extensions to original completion dates that have been required in respect of all actions.

2.3 It should be noted that actions which are shown as completed for which a subsequent or no further follow up required include:

- High and medium priority actions for which a subsequent or follow-up audit has been successfully completed.
- All completed low priority actions - for which a subsequent or follow-up audits are not undertaken; and
- Actions which the Auditors have designated as 'superseded', ie actions which have been replaced, on follow-up audit, by a new action. In such cases, the new actions are included against the relevant follow up audit.

2.4 The report shows that a total of 1 High Priority, 25 Medium Priority and 48 Low Priority actions have been agreed over the reporting period, of which, 0 High, 1 Medium and 2 Low are still in progress.

2.5 The Annual Governance Statement Action Plan for 2017/18 had three actions in 2017/18 all of which are still in progress.

3. Audit Action Plans Exception Report

3.1 The Audit Action Plans Exception Report provides details of all actions arising from internal audits which are still in progress and for which the relevant Policy and Challenge Group has been requested to consider an extension to the original timing for completion.

3.2 There is one request to extend the original completion date.

4. Governance Action Plan Exception Report

4.1 The Governance Action Plan Exception Report provides details of actions arising from the Authority's 2017/18 Annual Governance Statement (which was formally adopted by Audit and Standards Committee, on behalf of the Authority, at their meeting on 6 July 2018) which are still in progress.

4.2 For the current period there are no exception report(s).

5. Organisational Risk Implications

5.1 The actions identified within internal audit reports and the Annual Governance Statement represent important improvements to the Authority's current systems and arrangements. As such, they constitute important measures whereby the Authority's overall management of organisational risk can be enhanced.

5.2 In addition, ensuring effective internal audit arrangements and the publication of an Annual Governance Statement are legal requirements for the Authority and the processes of implementation, monitoring and reporting of improvement actions arising therefore constitute an important element of the Authority's governance arrangements.

ZOE EVANS

ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

Audit and Annual Governance Statement Action Plans Summary Analysis

Audit Report & Date	Policy & Challenge Group	Total Actions			Actions Completed (subject to Follow up audit)			Actions Completed/ Superseded (no further Follow-up required or confirmed by follow up audit)			Actions Currently in Progress			No of Completion Extensions Required to Date (All Actions)		
		H	M	L	H	M	L	H	M	L	H	M	L	H	M	L
Key Financial Controls (Apr 2016)	Corporate Services	-	-	3	-	-	-	-	-	3	-	-	-	-	-	-
IT Shared Service (May 2016)	Corporate Services	-	-	2	-	-	-	-	-	2	-	-	-	-	-	-
Follow-up – Fuel Cards (May 2016)	Corporate Services	-	1	-	-	-	-	-	1	-	-	-	-	-	-	-
Follow-up – Training and Development of Operational Staff (May 2016)	Human Resources	-	1	-	-	-	-	-	1	-	-	-	-	-	-	-
Fleet Management (Nov 2016)	Corporate Services	1	1	4	-	-	-	1	1	4	-	-	-	-	-	-
Stock and Inventory (Dec 2016)	Corporate Services	-	2	1	-	-	-	-	2	1	-	-	-	-	-	-
Risk Protection Pool (Jan 2017)	Corporate Services	-	1	-	-	-	-	-	1	-	-	-	-	-	-	-
Key Financial Controls (Feb 2017)	Corporate Services	-	1	3	-	-	-	-	1	3	-	-	-	-	-	-
Data Quality – Incident Reporting System (Feb 2017)	Service Delivery	-	3	2	-	-	-	-	3	2	-	-	-	-	-	-
Governance – Transparency and Decision Making (May 2017)	Corporate Services	-	3	2	-	-	-	-	3	2	-	-	-	-	-	-
Governance – Transparency and Decision Making (May 2017)	Human Resources	-	-	2	-	-	-	-	-	2	-	-	-	-	-	2
Retained Recruitment (Apr 2017)	Human Resources	-	1	5	-	-	-	-	1	5	-	-	-	-	-	-

Audit and Annual Governance Statement Action Plans Summary Analysis

Audit Report & Date	Policy & Challenge Group	Total Actions			Actions Completed (subject to Follow up audit)			Actions Completed/ Superseded (no further Follow-up required or confirmed by follow up audit)			Actions Currently in Progress			No of Completion Extensions Required to Date (All Actions)		
		H	M	L	H	M	L	H	M	L	H	M	L	H	M	L
Follow up - Fuel Cards (May 2017)	Corporate Services	-	-	1	-	-	-	-	-	1	-	-	-	-	-	-
Risk Management (May 2017)	Corporate Services	-	4	-	-	-	-	-	4	-	-	-	-	-	-	
Procurement – Tendering (Aug 2017)	Corporate Services	-	-	2	-	-	-	-	-	2	-	-	-	-	-	
Collaboration – Policing and Crime Act 2017 (Nov 2018)	Service Delivery	-	1	4	-	1	-	-	-	4	-	-	-	-	-	
Pensions Board (Jan 2018)	Human Resources	-	-	4	-	-	-	-	-	4	-	-	-	-	-	
Key Financial Controls (Jan 2018)	Corporate Services	-	-	3	-	-	-	-	-	3	-	-	-	-	-	
Payroll – Key Controls and New System Benefits (Apr 2018)	Human Resources	-	2	2	-	2	-	-	-	1	-	-	1	-	-	
Risk Management (Apr 2018)	Corporate Services	-	3	7	-	3	-	-	-	6	-	-	1	-	1	
Follow up – Fleet Management & Stock and Inventory (Jun 2018)	Corporate Services	-	1	1	-	-	-	-	-	1	-	1	-	-	-	
Totals		1	25	48	-	6	-	1	18	46	-	1	2	-	-	3

Governance Action Plan Exception Report

Annual Governance Statement Action Plan from 2017/18 to be completed in 2018/19				
Year	Total Actions	Actions Completed	Actions in Progress	No of Completion Extensions Required to Date (All Actions)
2017/18	3	0	3	0

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For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
25 September 2018
Item No. 9

REPORT AUTHOR: ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

SUBJECT: REVIEW OF THE FIRE AND RESCUE AUTHORITY'S EFFECTIVENESS 2018/19

For further information on this Report contact: Nicky Upton
Democratic and Regulatory Services Supervisor
Tel: 01234 845149

Background Papers: None

Implications (tick ✓):

LEGAL			FINANCIAL	
HUMAN RESOURCES			EQUALITY IMPACT	
ENVIRONMENTAL			POLICY	✓
CORPORATE RISK	Known	✓	OTHER (please specify)	
	New			

Any implications affecting this report are noted at the end of the report.

PURPOSE:

To consider proposals for the review of the Fire and Rescue Authority's effectiveness in 2018/19.

RECOMMENDATIONS:

For the Audit and Standards committee to make any recommendations to change the process of reviewing the Authority's effectiveness.

If the process is to remain the same as last year, for the committee to apply the timelines namely:

- a. For Policy and Challenge Groups and Committees to review their effectiveness by considering the three overarching questions to feed into the FRA Review of Effectiveness (this year Corporate Services on 27 November 2018, Service Delivery on 29 November 2018, Audit and Standards on 6 December 2018 and Human Resources on 10 January 2019 and then programmed yearly thereafter);
- b. All FRA Members to complete the questionnaire for discussion at the budget workshop (for 2018/19 on 17 January 2019 and then programmed yearly thereafter); and
- c. The 2018/19 Review of the FRAs Effectiveness and Action Plan for 2019/20 be considered by the Audit and Standards Committee on 14 March 2019, for report to the FRA on 28 March 2019 and inclusion in the FRAs Annual Governance Statement.

1. Introduction

- 1.1 At their meeting on 9 September 2010 the Fire and Rescue Authority (FRA) agreed a recommendation of the Audit Committee that it undertake and publish an Annual Review of the FRA's Effectiveness and Record of Member Attendance.
- 1.2 Following the RSM Tenon audit recommendation in 2012 that proposed each Policy and Challenge Group considered its own effectiveness before the full FRA effectiveness review a Form has previously been used by each Policy and Challenge Group and the Audit and Standards Committee.
- 1.3 At its meeting of 24 September 2015 Members of the Audit and Standards Committee requested the use of the questionnaire used in previous years be reviewed and streamlined for future years.

- 1.4 A Form of Review Questionnaire was agreed and completed by Members at a facilitated meeting on 27 January 2016. On 17 March 2016, the Audit and Standards Committee considered the outcome of the Review, including any identified areas for improvement, and agreed performance objectives for the coming year.
- 1.5 The 2017/18 Review of the FRA's Effectiveness and Action Plan for 2018/19 was considered by the Audit and Standards Committee on 20 March 2018 for report to the FRA on 26 April 2018 and inclusion in the FRA's Annual Governance Statement, which formed part of the 2017/18 Statement of Accounts.
- 1.6 Members used the revised Form of Review Questionnaire at Appendix A for the 2017/18 Review of Effectiveness which, together with the general feedback from the FRA's Committee/Groups, was completed by Members for consideration at a programmed facilitated meeting following the Budget Workshop on 18 January 2018.

2. 2018/19 Review of Effectiveness

- 2.1 On 18 January 2018, Members of the FRA attended a facilitated meeting on the review of the FRA's effectiveness based upon a questionnaire and review procedure agreed by the FRA's Audit and Standards Committee on 28 September 2017

The questionnaire covered a wide range of the FRA's performance and sought comment on what development Members considered should be undertaken to achieve an improved outcome.

- 2.2 In the light of the Review undertaken on 18 January 2018, the Action Plan for 2018/19 at Appendix B was agreed by the FRA on 26 April 2018.

The same process as last year is provided for consideration; this will consist of:

- (1) A short report provided to each of the Policy and Challenge Groups and Audit and Standards Committee to enable a review of the Group/Committee's effectiveness against their Terms of Reference. (Discussion)

Members to consider the following questions when reviewing the Groups'/Committee's effectiveness during their meetings Service Delivery Policy and Challenge Group on 29 November, Corporate Services Policy and Challenge

Group on 27 November, Audit and Standards Committee on 6 December 2018 and Human Resources Policy and Challenge Group on 10 January 2019:

- i. Does the Group/Committee consider they have been effective and discharged their responsibility in regard to the Group's/Committee's terms of reference?
- ii. Considering the Group's/committee's terms of reference are there any areas that have not been considered and should be addressed?
- iii. Does the Group/Committee consider any Training and Development would assist them with the areas of work of Group/Committee?

(2) Members may wish to use the revised Form of Review Questionnaire at Appendix A for the 2018/19 Review of Effectiveness which, together with the general feedback from the FRA's Committees/Groups, could be completed by Members for consideration at a programmed facilitated meeting following the Budget Workshop on the 17 January 2019.

2.3 The 2018/19 Review of the FRA's Effectiveness and Action Plan for 2019/20 to be considered by the Audit and Standards Committee on 14 March 2019 for report to the FRA on 28 March 2019 and inclusion in the FRA's Annual Governance Statement, which will form part of the 2018/19 Statement of Accounts.

ZOE EVANS
ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

2018/19 REVIEW OF THE FIRE AUTHORITY'S EFFECTIVENESS

3 = Satisfied (please comment as necessary)	2 = Satisfied but feel more needs to be done (state what)	1 = Not Satisfied (state why and what needs to be done)
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	3	2	1	Comments
Understanding of Core Business				
1 The Fire and Rescue Authority (FRA) helps to shape the organisation and steers it towards its future, taking responsibility for the organisation's long-term success of failure.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. All FRA Members have a good knowledge of organisational objectives and major functions of the Authority.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Understanding of Key financial issues				
3. The Fire Authority Members have a good understanding of the financial standards that must be produced and of the ongoing and future financial issues facing FRA funding and expenditure.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Effective Monitoring				
4. The FRA effectively considers risk and determines the critical/key issues facing the organisation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5. The FRA effectively considers financial performance, including revenue and capital expenditure, against budget.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Effective Monitoring Continued

3	2	1
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Comments

6. The FRA effectively considers operational and service performance against targets.

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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7. The FRA looks at trends over time, considers and agrees actions to improve performance that are below expectations and compares performance against peers and other benchmarks.

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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8. Recommendations contained in external audit reports, the management letter and internal audit reports are scrutinised and recommendations monitored to ensure Action Plans are adhered to.

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Meetings

9. Meetings of the FRA, Audit and Standards Committee and Policy and Challenge Groups are appropriate with regard to:

(a) Frequency

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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(b) Duration

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Meetings Continued

3	2	1
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Comments

(c) Agenda

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(d) Timelines for circulation of papers

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(e) Quality of information provided

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(f) Support from senior officers

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(g) FRA meetings have the right information for Members to fulfil their responsibilities

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(h) The FRA run efficient and effective meetings and Members are able to express views and discuss issues

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Meetings Continued

3	2	1
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Comments

(i) Minutes are accurate and timely

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Development

10. Members are well informed about the organisation, their role, responsibilities and performance and understand the organisation, its values, culture and philosophy.

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Page 66 **Future Training and Development**
 11. Do Members of the Fire and Rescue Authority require any further support in their roles?

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12. Do Members of the Fire and Rescue Authority have any specific requirements for personal development on either an individual or group basis, in 2018/19?

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NAME:

DATE:

REVIEW OF THE FRA's EFFECTIVENESS

On 9 September 2010 the FRA agreed to undertake and publish an annual Review of the FRA's Effectiveness and Record of Members' Attendance. At the FRA meeting on 27 April 2017 it was agreed that the key for Member attendances being amended to identify absences as being either notified (N), notified – constituent council commitment (N-C) or un-notified (U).

Reviews of the FRA's Effectiveness and their associated Action Plans are included in the FRA's Annual Governance Statement, which forms part of the FRA's Statement of Accounts.

2018/19 Review of the FRA's EFFECTIVENESS

On 18 January 2018, Members of the FRA attended a facilitated meeting on the review of the FRA's effectiveness based upon a questionnaire and review procedure agreed by the FRA's Audit and Standards Committee on 7 September 2016. A copy of the Form of Review is available from the Service Assurance Manager at Fire and Rescue Headquarters, Southfields Road, Kempston, Bedford MK42 7NR.

The questionnaire covered a wide range of the FRA's performance and sought comment on what development Members considered should be undertaken to achieve an improved outcome.

In the light of the Review undertaken on 18 January 2018, the following Action Plan for 2018/19 was agreed by the FRA on 26 April 2018.

		Owner(s)	Timescale	Comment
1	At their first meeting each FRA group/Committee to review their Terms of Reference and look forward to the year ahead to agree an annual work programme.	Chief Fire Officer (CFO) Deputy Chief Fire Officer (DCFO) Assistant Chief Officer (ACO)	First Policy and Challenge Group of financial year – June 2018	

		Owner(s)	Timescale	Comment
2	Continue pre-meetings with relevant Chairs of Groups and Committees.	CFO, DCFO and ACO	Ongoing	
3	Request that post AGM, training needs of Members are re-visited to feed into the two programmed events.	Head of Service Delivery and Assurance	Post Annual Meeting – 31 May 2018	
4	Continue to review Induction material, re-circulate updated content to Members by email or make accessible on line as a reminder and easy access. Provide 1 to 1's for Members that change as a one off.	Head of Service Delivery and Assurance	Ongoing	
5	Continue to include training/awareness on operational matters.	Head of Service Support	Ongoing	
6	Continue Station Visits.	Head of Service Delivery and Assurance	Ongoing	
7	Written briefings forwarded to FRA members and crews prior to Station Visits.	Head of Service Delivery and Assurance	April 2018 - Ongoing	
8	Members to receive training on understanding the Service's assets, including IT, fleet and property. This can be incorporated in scheduled Station Visits, particularly in stations where specialist equipment and/or teams were located.	Head of Service Delivery and Assurance	Ongoing	

		Owner(s)	Timescale	Comment
9	A review be undertaken on how the work of the Audit and Standards Committee is currently recorded and published and that the outcomes be reported to the Committee for further consideration.	Head of Service Delivery and Assurance	June 2018	
10	Members to visit to the Fire Services College to observe firefighters on the Foundations Training Course.	Head of Service Delivery and Assurance	Member Development Day – 20 June 2018	COMPLETED
11	Continue with the distribution of daily incident logs.	Head of Response	Ongoing	
12	Members should continue to discuss plans to meet the projected budget gap and further strengthen the Authority's financial plans into the future.	CFO	On-going and Budget Workshops on 15 November 2018 and 17 January 2019	
13	Continue Budget workshops - 15 November 2018 and 17 January 2019.	Head of Finance and Treasurer	Booked	
14	Continue Treasury Management and Statement of Accounts training and development.	Head of Finance and Treasurer	Oct/Nov 2018	
15	Members will be offered training on effective governance from RSM in November 2018.	Head of Service Delivery and Assurance	November 2018	

		Owner(s)	Timescale	Comment
16	Relevant benchmarking data if known is made available when performance targets are being set.	Owner of each target setting paper to Policy and Challenge Groups	Target setting by Policy and Challenge meetings during March 2019	
17	Advance the use of electronic media and continue to explore the possibility of extending paperless meetings for other FRA Meetings (CSPCG is now established as a paperless meeting)	Head of Service Delivery and Assurance	Ongoing	
18	To support paperless meetings, and provide one to one training as required.	Head of Service Delivery and Assurance	Ongoing	
19	RSM to conduct a Governance audit to review the Committee Structure of Bedfordshire Fire and Rescue Authority in relation to other Fire and Rescue Authorities	Head of Service Delivery and Assurance	31 August 2019	

For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
25 September 2018
Item No. 10

REPORT AUTHOR: ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

SUBJECT: CORPORATE RISK REGISTER AND REVIEW OF CORPORATE RISK MANAGEMENT

For further information on this Report contact: Strategic Operational Commander Andy Peckham
Head of Service Development and Assurance
Tel No: 01234 845129

Background Papers: None

Implications (tick ✓):

LEGAL			FINANCIAL	✓
HUMAN RESOURCES			EQUALITY IMPACT	
ENVIRONMENTAL			POLICY	
CORPORATE RISK	Known	✓	CORE BRIEF	
	New		OTHER (please specify)	

Any implications affecting this report are noted at the end of the report.

PURPOSE:

To review the development of the Service’s Corporate Risk Register.

RECOMMENDATIONS:

That Members acknowledge:

1. The continuing development of the Service’s Corporate Risk Register; and,
 2. That the appropriate Policy and Challenge Groups have considered and reviewed controls proposed to reduce the identified risks.
-

1. Introduction

- 1.1 Each of the Fire and Rescue Authority’s (FRA) policy and challenge groups has a standing item on their agenda for the consideration of risks relating to the remit of each Group. In addition, this Committee receives regular reports on the full Corporate Risk Register.
- 1.2 The Corporate Risk Register will be available at the meeting with explanatory notes regarding the risk ratings applied is appended to this report.
- 1.3 Changes to individual risk ratings arising from the **Corporate Services** Risk Register:

There are no changes to the Corporate Risk Register individual risk ratings.
- 1.4 Updates to individual risks arising from the **Corporate Services** Risk Register:

- **CRR00029: If we do not communicate well, both internal and external to the Service, then we will suffer from poor staff morale, miss the opportunity to promote ourselves and the excellent work that we do and potentially impact upon our ability to deliver a full range of services.** The new website was launched on the 21 May 2018, this is continually being monitored to ensure all links and platforms function correctly. Analytics are being measured to monitor hits on the website and to ensure customer engagement is maintained.
- **CRR00043: If the Service suffers a terrorist attack then there is the potential for elements of the Critical National Infrastructure (CNI) to be compromised, our ability to respond to emergency incidents could be significantly affected, we would be unable to fulfil our duties under the Civil Contingencies Act and our reputation could be adversely affected.** The Service has initiated the delivery of "Project Griffin" awareness training, provided under license by Met. Police and supports advice from our CTSA. This is being delivered by Service NIOs following central trainer input. This training enhances an appreciation of the risk and potential threat to our organisation and staff.
- **CRR00016: If there is an unforeseen change of direction for the FRS (e.g. government request to do something which does not currently fall under the remit of the UK FRS), or there are changes in Government or EU policy on fire and rescue matters or other policy directly affecting the FRS then this may have an impact on our ability to deliver a full range of services due to the need to resource such changes.** The Service welcomed the HMICFRS in July 2018 who will be considering the organisational performance against their core areas of Effectiveness, Efficiency and People. This process commenced in May 2018 and will conclude in December 2018 when we expect to receive a written report. Outcomes will be used to identify areas of strength and any areas for improvement. This process will provide both independent scrutiny and assurance of our awareness and application and inform direction.
- **CRR00048: There is a risk that the Service may be subjected to a fine from the ICO due to not implementing GDPR resulting in poor data security and process.** A review of progress on the GDPR action plan has taken place. Due to staff changes following a restructure progress has not maintained alignment with proposed completion dates. Resourcing is being reviewed to enable this to be addressed. The action completion date has been extended to reflect this. HSDA has reviewed the risk and it remains unchanged at Inherent at 12 and Residual at 6.

1.5 Changes to individual risk ratings arising from the **Service Delivery** Risk Register:

The Corporate Risk Register individual risk ratings have been reviewed and there are no changes for this update.

1.6 Updates to individual risks arising from the **Service Delivery** Risk Register:

The Corporate Risk Register individual risks have been reviewed and there are no changes for this update.

1.7 Changes to individual risk ratings from the **Human Resources** Risk Register:

The Corporate Risk Register individual risk ratings have been reviewed and there are no changes since the last update.

1.8 Updates to individual risks arising from the **Human Resources** Risk Register:

The Corporate Risk Register individual risks have been reviewed and there are no changes since the last update.

ZOE EVANS
ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

Explanatory tables in regard to the risk impact scores, the risk rating and the risk strategy.

Risk Rating/Colour	Risk Rating Considerations / Action
Very High	<p>High risks which require urgent management attention and action. Where appropriate, practical and proportionate to do so, new risk controls must be implemented as soon as possible, to reduce the risk rating. New controls aim to:</p> <ul style="list-style-type: none"> • reduce the likelihood of a disruption • shorten the period of a disruption if it occurs • limit the impact of a disruption if it occurs <p>These risks are monitored by CMT risk owner on a regular basis and reviewed quarterly and annually by CMT.</p>
High	<p>These are high risks which require management attention and action. Where practical and proportionate to do so, new risk controls <i>should</i> be implemented to reduce the risk rating as the aim above. These risks are monitored by CMT risk owner on a regular basis and reviewed quarterly and annually by CMT.</p>
Moderate	<p>These are moderate risks. New risk controls should be considered and scoped. Where practical and proportionate, selected controls should be prioritised for implementation. These risks are monitored and reviewed by CMT.</p>
Low	<p>These risks are unlikely to occur and are not significant in their impact. They are managed within CMT management framework and reviewed by CMT.</p>

Risk Strategy	Description
Treat	<p>Implement and monitor the effectiveness of new controls to reduce the risk rating. This may involve significant resource to achieve (IT infrastructure for data replication/storage, cross-training of specialist staff, providing standby-premises etc) or may comprise a number of low cost, or cost neutral, mitigating measures which cumulatively reduce the risk rating (a validated Business Continuity plan, documented and regularly rehearsed building evacuation procedures etc)</p>
Tolerate	<p>A risk may be acceptable without any further action being taken depending on the risk appetite of the organisation. Also, while there may clearly be additional new controls which could be implemented to 'treat' a risk, if the cost of treating the risk is greater than the anticipated impact and loss should the risk occur, then it may be decided to tolerate the risk maintaining existing risk controls only</p>
Transfer	<p>It may be possible to transfer the risk to a third party (conventional insurance or service provision (outsourcing)), however it is not possible to transfer the responsibility for the risk which remains with BLFRS</p>
Terminate	<p>In some circumstances it may be appropriate or possible to terminate or remove the risk altogether by changing policy, process, procedure or function</p>

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For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
25 September 2018
Item No. 11

REPORT AUTHOR: ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

SUBJECT: REVIEW OF WORK PROGRAMME 2018/19

For further information on this report contact: Nicky Upton
Democratic and Regulatory Services Supervisor
Tel No: 01234 845149

Background Papers: None

Implications (tick ✓):

LEGAL			FINANCIAL	
HUMAN RESOURCES			EQUALITY IMPACT	
ENVIRONMENTAL			POLICY	
CORPORATE RISK	Known	✓	OTHER (please specify)	
	New		CORE BRIEF	

Any implications affecting this report are noted at the end of the report.

PURPOSE:

To review and report on the work programme for 2018/19 and to provide Members with an opportunity to request additional reports for the Audit and Standards Committee meetings.

RECOMMENDATION:

That Members consider the work programme for 2018/19 and note the 'cyclical' Agenda Items.

ZOE EVANS

ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

AUDIT AND STANDARDS COMMITTEE - PROGRAMME OF WORK 2018/19

Meeting Date	‘Cyclical’ Agenda Items		Additional/Commissioned Agenda Items	
	Item	Notes	Item	Notes
25 Sept 2018	<ul style="list-style-type: none"> • Audit Results Report (results of 2017-18 audit including any matters outstanding) (Ernst & Young) • Audit Annual Report 2017/18 (& Opinion) • 2017/18 Statement of Accounts and Letter of Representation • Draft Annual Governance Statement and Action Plan (2016/17) • Internal Audit Progress Report • External Audit Progress Report External Audit Progress Report (Annual Audit Letter – Ernst & Young) • Audit and Governance Action Plan Monitoring • Review of the Fire Authority’s Effectiveness • Corporate Risk Register • Work Programme 2018/19 			

Meeting Date	'Cyclical' Agenda Items		Additional/Commissioned Agenda Items	
	Item	Notes	Item	Notes
6 December 2018	<ul style="list-style-type: none"> • Internal Audit Progress Report • External Audit Progress Report External Audit Progress Report (Annual Audit Letter – Ernst & Young) • Audit and Governance Action Plan Monitoring • Review of 'Monitored Policies' • Report on Registration of Interests and Gifts/Hospitality • Review of the Audit and Standards Committee Effectiveness • Corporate Risk Register • Statement of Assurance • Work Programme 2018/19 			To consider the Effectiveness of the Authority's Auditors (Request at the HRPCG meeting held on 28.06.18)

AUDIT AND STANDARDS COMMITTEE - PROGRAMME OF WORK 2019/20

Meeting Date	‘Cyclical’ Agenda Items		Additional/Commissioned Agenda Items	
	Item	Notes	Item	Notes
14 March 2019	<ul style="list-style-type: none"> • External Audit Plan 2017/18 (Ernst & Young) • Internal Audit Progress Report (RSM) • Internal Audit Strategy 2018/19 to 2020/21 (RSM) • Audit and Governance Action Plan Monitoring • Update to the Authority’s Financial Regs (Biennial review) • Annual Review of the Fire Authority’s Effectiveness • Annual Review of entire Corporate Risk Register • Review of Work Programme 2018/19 			

AUDIT AND STANDARDS COMMITTEE - PROGRAMME OF WORK 2019/20

Meeting Date	'Cyclical' Agenda Items		Additional/Commissioned Agenda Items	
	Item	Notes	Item	Notes
X July 2019	<ul style="list-style-type: none"> • Election of Vice Chair • Review of Terms of Reference • Annual Audit Fees 2019/20 • Internal Audit Annual Report 2018/19 (RSM) • Internal Audit Progress Report 2018/19 (RSM) • Audit Results Report (E&Y) (Results of 2018/19 audit including any matters outstanding) • Draft 2018/19 Annual Governance Statement, Statement of Accounts and Letter of Representation • Audit and Governance Action Plan Monitoring • Review of Code of Conduct and Annual Report on Standards • Corporate Risk Register • Work Programme 2019/20 			