

For Publication

Bedfordshire Fire and Rescue Authority
Corporate Services Policy and Challenge Group
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Item No. 7

REPORT AUTHOR: CHIEF FIRE OFFICER

SUBJECT: NEW INTERNAL AUDIT REPORTS

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Background Papers: Baker Tilly Strategy for Internal Audit
Bedfordshire Fire Authority 2015/16 to 2017/18

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 present the report on internal audits completed since the last meeting of the Corporate Services Policy and Challenge Group.

RECOMMENDATION:

That Members receive the attached internal audit report and endorse the associated management comments/actions which will be added to the Audit and Governance Action Plan Monitoring report.

1. Background

1.1 Internal audits are completed in accordance with the Internal Audit Annual Plan agreed by the Audit and Standards Committee.

1.2 Each internal audit report details:

- the specific audit conducted,
- the scope of the audit,
- an assessment of the controls in place to manage the relevant objectives and risks,
- the auditors recommendations and priority of these, and
- an action plan which has been agreed with the appropriate Functional Head and approved by the relevant Principal Officer for incorporation into the Audit and Governance Actions Monitoring report.

1.3 All internal audit reports are presented to the appropriate Policy and Challenge Group for endorsement of the actions arising.

2. Internal Audit Reports

2.1 The Appendix A to this report presents the internal audit reports on:

- Procurement (completed on 22 October 2015; report finalised on 20 November 2015) (Appendix A). Conclusion: Amber/Green – Reasonable Assurance.

2.2 The actions arising from the above audits will be incorporated as ‘new’ actions within the Audit and Governance Actions Monitoring Report in March 2016 for on-going monitoring by the Policy and Challenge Group.

2.3 Any slippage or other exceptions arising will also be reported to and monitored by the Audit and Standards Committee.

3 Thematic Reviews

3.1 During 2014/15 RSM (previously Baker Tilly) conducted internal audits for the Fire Authority in relation to Communications and Fuel Cards. These reports were presented to the Corporate Services Policy and Challenge group at their meeting on 2 December 2014.

3.2 The Opinion, Priority and Number of Recommendations for the Communications and Fuel Card audits are shown in the tables below:-

Communications			
Opinion: Green Taking account of the issues identified, the Board can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective	Priority and Number of Recommendations		
	High	Medium	Low
Design of control framework	0	0	0
Application of control Framework	0	0	1
Total	0	0	1

Fuel Cards			
Opinion: Red Taking account of the issues identified, the Authority cannot take assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective. Action needs to be taken to ensure this risk is managed.	Priority and Number of Recommendations		
	High	Medium	Low
Design of control framework	1	2	0
Application of control Framework	0	8	1
Total	1	10	1

- 3.3 Communications and Fuel card audits were carried out by RSM at four Authorities in 2014 (including Bedfordshire, Cambridgeshire and Essex Fire Authorities).
- 3.3 The Appendix B and C to this report presents the Thematic Reviews following the Communications and Fuel Cards audits from the four Authorities and looks to combine the finding from each of those individual audit assignments. This includes identifying those common controls, any difference in approaches, good practice and any areas of common weaknesses.

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