



BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

Follow Up

FINAL

Internal Audit Follow Up Report: 9.16/17

9 May 2017

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Final report issued	9 May 2017	Client sponsor	Darren Cook, Head of Strategic Support Karen Daniels, Service Assurance Manager
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1 EXECUTIVE SUMMARY

1.1 Introduction

As part of the approved internal audit periodic plan for 2016/17 we have undertaken a review to follow up progress made by you to implement the previously agreed management actions. The audits considered as part of the follow up review were:

- Follow up 15.16
- Stock and Inventory 16.17

The four management actions considered in this review comprised of one 'high' and three 'medium' priority actions. The focus of this review was, to provide assurance that the medium and high priority actions previously made (where implementation dates are prior to the review) have been adequately implemented. We have not reviewed the implementation of Low priority actions within our review as directed by management.

1.2 Conclusion

Taking account of the issues identified in the remainder of the report and in line with our definitions set out in Appendix A, in our opinion Bedfordshire Fire and Rescue Authority has demonstrated **good progress** in implementing agreed management actions.

Through the work we performed we were able to confirm that three of the four management actions had been fully implemented with one medium priority action being partially implemented. However, it should be noted that technically this action was not due for full implementation at the time of our fieldwork and has not therefore impacted on the progress opinion provided above. This action is in the final stages of completion and is due to be completed by the end of March 2017.

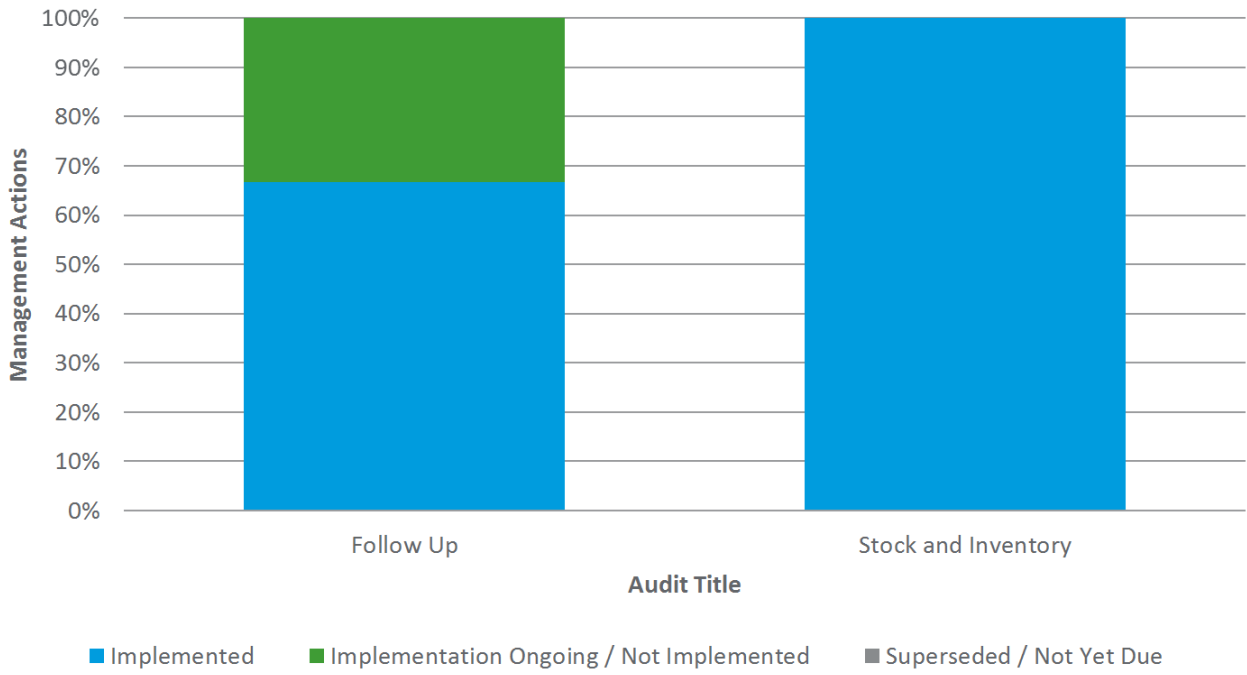
Details of the new action raised as a result of the follow up audit is included in Section 2 of this report.

1.3 Action Tracking

Action tracking enhances an organisation's risk management and governance processes. It provides management with a method to record the implementation status of actions made by assurance providers, whilst allowing the Audit Committee to monitor actions taken by management.

Action tracking is undertaken by the Authority's management on a routine basis, with an update provided to the Audit and Standards Committee at each meeting. As part of our Follow Up Review, we have verified this information and completed audit testing to confirm the level of implementation stated and compliance with controls, therefore the Committee can place reliance on the reports from management.

The following graph highlights the progress made on the actions that have been followed up.



1.4 Progress on Actions

Implementation status by review	Number of actions agreed	Status of management actions					Confirmation as completed or no longer necessary (1)+(4)
		Implemented (1)	Implementation ongoing (2)	Not implemented (3)	Superseded (4)		
Follow Up	3	2	1	0	0	2	
Stock and Inventory	1	1	0	0	0	1	
Total	4	3	1	0	0	3	

Implementation status by management action priority	Number of actions agreed	Status of management actions					Confirmation as completed or no longer necessary (1)+(4)
		Implemented (1)	Implementation ongoing (2)	Not implemented (3)	Superseded (4)		
High	1	1	0	0	0	1	
Medium	3	2	1	0	0	2	
Total	4	3	1	0	0	3	

2 FINDINGS AND MANAGEMENT ACTIONS

This report has been prepared by exception. Therefore, we have included only those actions graded as 2 and 3. Each action followed up has been categorised in line with the following:

Status	Detail
1	The entire action has been fully implemented.
2	The action has been partly though not yet fully implemented.
3	The action has not been implemented.
4	The action has been superseded and is no longer applicable.

Follow Up: Fuel Cards										
Ref	Management action	Original date	Original priority	Status reported to Audit Committee	Audit findings	Current status	Updated management actions	Priority issued	Revised date	Owner responsible
1.1	The Authority to undertake a review of the consistency and effectiveness of fuel reserve control activities to ensure these are effective and embedded, taking advantage of appropriate technologies to reduce manual systems. This should include 1. recording (logs), monitoring and historical data, 2. periodic fuel checks or meter	March 2017	Medium	2	Fire stations are individually submitting, on a monthly basis, a Petrol, Diesel and Oil log showing stock amounts, stock usage, and odometer readings. There are spot checks of logs which are reconciled by the station commanders to ensure effectiveness of fuel reserve control activities. From our inspection of logs from Luton and Kempston we confirmed these had been signed off as reviewed, and where discrepancies were found, this had been escalated via email. RDS station staff that do not hold a bunkered fuel reserve have just recently received training to record	2	The Authority will ensure those RDS Stations that are not yet submitting electronic records will do so to ensure recording is consistent across different sites of the Authority.	Low	31/03/2017	Head of Operational Support

- readings;
3. reconciliation of records to the total quantity of fuel held;
 4. appropriate investigation and escalation of discrepancies.

fuel purchase transactions.

These areas are currently undergoing implementation to the electronic recording system and during the time of the audit, there were six sites still submitting manual records.

All sites of the Authority are due to be submitting the electronic records by the end of March 2017. Please note the due date for this action had not passed at the time of the review.

APPENDIX A: DEFINITIONS FOR PROGRESS MADE

The following opinions are given on the progress made in implementing actions. This opinion relates solely to the implementation of those actions followed up and not does not reflect an opinion on the entire control environment

Progress in implementing actions	Overall number of actions fully implemented	Consideration of high actions	Consideration of medium actions	Consideration of low actions
Good	75%	None outstanding	None outstanding	All low actions outstanding are in the process of being implemented
Reasonable	51 – 75%	None outstanding	75% of medium actions made are in the process of being implemented	75% of low actions made are in the process of being implemented
Little	30 – 50	All high actions outstanding are in the process of being implemented	50% of medium actions made are in the process of being implemented	50% of low actions made are in the process of being implemented
Poor	< 30%	Unsatisfactory progress has been made to implement high actions	Unsatisfactory progress has been made to implement medium actions	Unsatisfactory progress has been made to implement low actions

APPENDIX B: SCOPE

Scope of the review

The internal audit assignment has been scoped to provide assurance on how A1 Basset Hound manages the following objective: To establish progress made against actions made during the 2015/16 and 2016/17 financial year.

When planning the audit, the following areas for consideration and limitations were agreed:

Areas for consideration

The review assessed the implementation of recommendations for the following audit reports:

- Follow up 15.16
- Stock and Inventory 16.17

Limitations to the scope of the audit assignment

- Our testing will be limited to reviewing the controls in place within the Service.
- Where responses are not received from action owners, the respective action will be reported as not implemented.
- The review will be conducted on a sample basis and will not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist.
- Our work does not provide absolute assurance that material errors, loss or fraud do not exist.
- Please note that the full scope of the audit can only be completed within the audit budget if all the requested information is made available at the start of the audit, and the necessary key staff are available to assist the audit process during the audit. If the requested information and staff are not available we may have to reduce the scope of our work and/or increase the audit budget. If this is necessary we will agree this with the client sponsor during the audit.

APPENDIX C: ACTIONS COMPLETED

From the testing conducted during this review we have found the following actions to have been fully implemented and are now closed:

Assignment title	Management action
Follow Up (7.15.16)	<p>(High) he Head of Operations, with the aid of the Training and Development Team, will develop a strategy and action plan to engage assessors and increase the quality and volume of assessments undertaken on PDRPro with regards to both competence completion and the achievement of training outcomes.</p> <p>Regular audits will be undertaken to provide assurance that assessments and verifications are taking place to ensure PDRPro clearly demonstrates competence and the achievement of training outcomes.</p> <hr/> <p>(Medium) The Service will continue to work with PDRPro to develop a report running solution and in the meantime a manual reporting process will be achieved using sampling and presented within the 6-month report to SDMT.</p> <hr/>
Stock and Inventory (3.16.17)	<p>(Medium) The Head of Finance/Treasurer will ensure that an overarching Stock and Inventory policy is in place which details the following:</p> <ul style="list-style-type: none">• The type of stock held;• The principles to be followed with regards to receiving, reconciling and using the stock and inventory;• Roles and responsibilities for the stock/inventory held; and• Threshold values (and other factors such as risk) at which enhanced security measures are needed i.e. to ensure expensive or dangerous items such as explosives and flammable goods are secured. <hr/>

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