

For Publication

Bedfordshire Fire and Rescue Authority
Corporate Services Policy and Challenge Group
14 March 2017
Item No. 7

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

SUBJECT: NEW INTERNAL AUDIT REPORTS

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 2016/17 to 2018/19

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 There are no internal audit reports to be presented in this period. Two audits have been completed and the reports are in preparation as follows:

- Fleet Management (completed on 30 August 2016; report finalised on 29 November 2016) (Appendix A). Conclusion: Amber – Reasonable Assurance.
- Stock and Inventory (completed on 30 September 2016; report finalised on 5 December 2016) (Appendix A). Conclusion: Amber – Reasonable Assurance.
- Risk Protection Pool (Joint report with Cambridgeshire and Essex FRS) (Completed on 18 November 2016; report finalised on 4 January 2017). Conclusion: Amber – Reasonable Assurance.

- Key Financial Controls (completed on 2 December 2016; report finalised on 8 February 2017) (Appendix A). Conclusion: Green – Substantial 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 June 2017 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.

ZOE EVANS

ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)