



BEDFORDSHIRE FIRE & RESCUE AUTHORITY

Internal Audit Progress Report

Audit and Standards Committee

28 September 2017

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1 PROGRESS UPDATE

The internal audit plan for 2017/18 was approved by the Audit & Standards Committee in March 2017. 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

2017/18

In relation to our audit plan for 2017/18 we have finalised one report since the previous meeting and issued a further report in draft. We have also commenced work on scoping the remaining audit assignments and agreed dates with sponsors for all of the remaining reviews.

Assignments	Date Planned	Opinion issued	Actions agreed		
			H	M	L
Procurement	Final	Substantial Assurance	0	0	2
Collaboration	Draft				
Key Financial Controls	16/10/2017				
Payroll - key controls and system implementation	06/11/2017				
Pensions Board	03/01/2018				
Follow Up	11/01/2018				
Risk Management	12/02/2018				

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. In particular 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.

2.2 Contract Meeting

We have a joint contract meeting with Bedfordshire, Cambridgeshire and Essex Fire planned for September 2017 to update on progress of the internal audit contract, raise any issues if required and discuss the Internal Audit Strategies for 2017/18. No issues were raised during 2017/18 to date.

2.3 Changes to audit plan

There have been no changes to the audit plan since the last Committee meeting. The below was reported to the previous Committee and is still in discussion.

Auditable area	Reason for change
2017/18	
Payroll	External Audit have suggested that the payroll review be split into two parts. Part one focussing on the outputs from the new system and part two year looking at benefits realisation. We are currently in discussion with the Authority as to whether this is needed and whether this can be achieved within the agreed audit budget.

2.4 Information and briefings

We have issued one Emergency Services client briefings in September 2017 since the last Audit & Standards Committee.

Articles include

- Technical update – guidance and publications
- Collaboration – barriers, risks and assurance
- Gearing up for change – how collaborative is your culture?

FOR FURTHER INFORMATION CONTACT

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