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

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

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

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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
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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.*

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**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 an 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.

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## 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 first summary analysis and exception report to the Audit and Standards Committee for the year 2017/18 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 2015/16 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 2 High Priority, 21 Medium Priority and 40 Low Priority actions have been agreed over the reporting period, of which, 0 High, 1 Medium and 4 Low are still in progress.

- 2.5 There are two extensions to original completion dates.
- 2.6 The Annual Governance Statement Action Plan for 2015/16 had two actions in 2016/17 both have been completed.
- 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 For the current period there are no exception report(s).
- 4. Governance Action Plan Exception Report
  - 4.1 The Governance Action Plan Exception Report provides details of actions arising from the Authority's 2015/16 Annual Governance Statement (which was formally adopted by Audit and Standards Committee, on behalf of the Authority, at their meeting on 29 June 2016) which are still in progress and for which the relevant Policy and Challenge Group has been requested to extend the original timing for completion.
  - 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)			Actions Completed/ Superseded (no further Follow-up required)			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
Business Continuity inc. Risk Management (Sep 2015)	Corporate Services	-	-	2	-	-	-	-	-	2	-	-	-	-	-	-
Training and Development of Operational Staff (Nov 2015)	Human Resources	1	1	5	1	-	-	-	1	5	-	-	-	-	-	-
Procurement (Nov 2015)	Corporate Services	-	2	2	-	-	-	-	2	2	-	-	-	-	-	-
Governance (Feb 2016)	Corporate Services	-	-	4	-	-	-	-	-	4	-	-	-	-	-	-
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	-	-	-	-	-	-

## Audit and Annual Governance Statement Action Plans Summary Analysis

Audit Report & Date	Policy & Challenge Group	Total Actions			Actions Completed (subject to Follow up)			Actions Completed/ Superseded (no further Follow-up required)			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
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	-	-	-	3	-	-	2	-	-	-
Follow up - Fuel Cards (May 2017)	Corporate Services	-	-	1	-	-	-	-	-	1	-	-	-	-	-	-
Risk Management (May 2017)	Corporate Services	-	4	-	-	3	-	-	-	-	-	1	-	-	-	
Procurement - Tendering	Corporate Services	-	-	2	-	-	-	-	-	2	-	-	-	-	-	-
<b>Totals</b>		<b>2</b>	<b>21</b>	<b>40</b>	<b>2</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>36</b>	<b>0</b>	<b>1</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>2</b>

**Governance Action Plan Exception Report**

<b>Annual Governance Statement Action Plan from 2015/16 to be completed in 2016/17</b>				
<b>Year</b>	<b>Total Actions</b>	<b>Actions Completed</b>	<b>Actions in Progress</b>	<b>No of Completion Extensions Required to Date (All Actions)</b>
<b>2015/16</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>