



BEDFORDSHIRE FIRE & RESCUE AUTHORITY

Internal Audit Progress Report

Audit and Standards Committee

6 December 2017

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RSM Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB

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 further report since the previous meeting.

We have also issued one further report in draft.

Assignments	Date Planned	Opinion issued	Actions agreed		
			H	M	L
Procurement	Final	Substantial Assurance	0	0	2
Collaboration	Final	Advisory	0	2	3
Key Financial Controls	Draft Report Issued 16/11/2017				
Pensions Board	03/01/2018				
Follow Up	11/01/2018				
Payroll - key controls and system implementation	29/01/2018				
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. 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 and therefore anticipate issuing a positive opinion at the year end (subject to the remaining audits).

2.2 Contract Meeting

We held a joint contract meeting with Bedfordshire, Cambridgeshire and Essex Fire in September, where no contract issues were identified. A further meeting is planned for 19 January 2018 to discuss any potential joint audit areas for the 2018/19 audit plans. No issues have been 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. However, management have requested a delay to the Payroll audit to now commence in January 2018.

2.4 Information and briefings

We have issued one further client briefing since the last Committee. This is included within your communications section of the agenda.

During November 2017, we provide training to Authority members on Governance, Assurance and the role of the Audit & Standard Committee. Slides have been provided to management for distribution to members.

FOR FURTHER INFORMATION CONTACT

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