

For Publication

Bedfordshire Fire and Rescue Authority
Human Resources Policy and Challenge Group
20 September 2018
Item No. 6

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

SUBJECT: AUDIT AND GOVERNANCE ACTION PLANS MONITORING REPORT

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Background Papers:

- Action Plans contained in Internal and External Audit Reports
 - Action Plan contained in the Annual Governance Statement 2017/18
 - Minutes of the Audit Committee dated 5 April 2012
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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.

PURPOSE:

To report on progress made to date against current action plans arising from internal and external audit reports.

RECOMMENDATION:

That Members acknowledge progress made to date against the action plans and consider any issues arising.

1. Introduction

- 1.1 The Members of the Audit and Standards Committee previously endorsed that the Committee should receive monitoring reports at each of its meetings advising of progress against current action plans arising from internal and external audit reports, and the Authority's Annual Governance Statement.
- 1.2 In their meeting on 5 April 2012, Members of the Audit and Standards Committee agreed that progress on the action plans be reported to each meeting of the appropriate Policy and Challenge Group and action point owners report progress by exception to the Audit and Standards Committee. This is the second such report to the Human Resources Policy and Challenge Group for the year 2018/19.

2. Monitoring Report of Actions Arising From Internal and External Audit Reports

- 2.1 The monitoring report of progress made to date against agreed actions arising from internal and external audit reports is attached as Appendix A.
- 2.2 The monitoring report covers, in order, the following:
 - Outstanding actions from internal and external audit reports, including those reports received during 2018/19 and those from previous years, which have a proposal to extend the original completion date. There are no requests to extend the original completion date.
 - Outstanding actions from internal and external audit reports, including those reports received during 2018/19 and those from previous years, which are on target to meet the original or agreed revised completion date.

- Completed actions which are subject to a subsequent or follow up audit. These will remain on the report until this audit is complete and the action validated.
- Completed actions that are of a Low risk and do not require a follow-up audit. These will be removed from the report once they have been reported as completed to the Policy and Challenge Group.
- Any actions that have been superseded by new actions. (Actions are removed from the report once they have been reported as superseded to the Policy and Challenge Group.)

2.3 There are no requests to extend the original completion date. All High and Medium actions which are completed are subject to a follow-up audit.

3. Monitoring Report of Actions Arising from the Authority's Annual Governance Statement

3.1 The monitoring report covers the actions within the 2017/18 Annual Governance Statement (if applicable) which was formally adopted by Members of the Audit and Standards Committee, on behalf of the Authority, at their meeting on 6 July 2018, as part of the 2017/18 Statement of Accounts.

4. Organisational Risk Implications

4.1 The actions identified within internal and external 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.

4.2 In addition, ensuring effective external and 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)**

**Monitoring Report of Actions Arising from Audit Reports
(incorporating any actions outstanding at 31 March 2018 from earlier reports)**

Appendix A

URN	Auditing Body & Source	Audit Area and Responsible Manager	Priority	Agreed Action	Progress Report to Date	Timing For Completion	Status ('Not Started', 'In Progress' or 'Completed')
PayR 1.3 (17/18)	RSM Apr 18: Final Report (17/18)	Payroll Head of Human Resources	Low	Through the HR Project Board, expected benefits will be clarified to ensure that these can be measured once the project is complete.	Benefits realisation paper drafted - with HHR for final sign off. It will be presented to the Project Board 30th August 2018.	Original Sep 18	In Progress
PayR 1.1a (17/18)	RSM Apr 18: Final Report (17/18)	Payroll Head of Human Resources	Medium	Dates to return completed forms will be communicated within the starter packs delivered to new starters to help meet the payroll deadline.	Completed. 2 dates in the formal offer paperwork; one is a date to provide all their bank details (for payroll purposes), the other is for them to return their signed contract to HR	Original Mar 18	Completed - to be confirmed by follow up audit
PayR 1.1b (17/18)	RSM Apr 18: Final Report (17/18)	Payroll Head of Human Resources	Low	Date stamps will be consistently recorded by Payroll on to the starter forms upon receipt.	Payroll are consistently date stamping all incoming mail for the Payroll section	Original Apr 18	Completed – No follow up audit required

URN	Auditing Body & Source	Audit Area and Responsible Manager	Priority	Agreed Action	Progress Report to Date	Timing For Completion	Status ('Not Started', 'In Progress' or 'Completed')
PayR 1.2 (17/18)	RSM Apr 18: Final Report (17/18)	Payroll Head of Human Resources	Medium	The Authority will remind managers to check that VAT elements have been claimed for all receipts before approving expenses.	<p>Completed. The following reminder was published in the Blue Bulletin 22/3/2018:</p> <p>Following a recent Payroll audit we have been asked to remind managers' to ensure that VAT is correctly accounted for when approving mileage and expense claims. The audit identified that in some instances, although the expense claim included an element of VAT and was accompanied by a VAT receipt, the claimant had not entered this correctly and consequently the Service was unable to recover the VAT.</p> <p>It is the approver's responsibility to ensure that VAT is claimed where applicable or not claimed in the absence of valid VAT receipts or for non-vatable expenditure.</p>	Original Feb 18	Completed - to be confirmed by follow up audit

URN	Auditing Body & Source	Audit Area and Responsible Manager	Priority	Agreed Action	Progress Report to Date	Timing For Completion	Status ('Not Started', 'In Progress' or 'Completed')
PayR 1.2 (17/18) Cont...					<p>VAT invoices/receipts should be obtained in respect of all expenses on which VAT has been paid. It is important that VAT is correctly recorded on expense forms and that VAT invoices/receipts accompany claims' to ensure the Service maximises the VAT recovery to which it is entitled.</p> <p>VAT receipts must be originals and not photocopies.</p> <p>If a receipt is lost a declaration of lost receipt form (FIN 12f) must be completed, signed and authorised by the appropriate budget holder.</p>		

Monitoring Report of Actions Arising from 2017/18 Annual Governance Statement

Appendix B

No	Issue	Source	Planned Action	Progress to date	Timing For Completion	Status ('Not Started', 'In Progress' or 'Completed')
3	Difficulty in attracting and recruiting to non-operational vacancies.	Assurance Statements (e-developing the entity's capacity including leadership and individuals within it)	To conduct a salary benchmarking exercise	Benchmarking exercise conducted by Korn Ferry (hay). Detailed analyse of results now being undertaken by HR Team.	Target CMT by Dec 2018, implantation of any changes by April 2019.	In Progress