

For Publication

Bedfordshire Fire and Rescue Authority
Corporate Services Policy and Challenge Group
27 February 2019
Item No. 8

REPORT AUTHOR: T/ASSISTANT CHIEF OFFICER – FINANCE AND CORPORATE SERVICES

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 2017/18 to 2019/20

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 The Appendix A to this report presents the internal audit reports on:

- Key Financial Controls (completed on 23 November 2018; report finalised on 22 January 2019 (Appendix A). Conclusion: Green – Substantial Assurance.
- Risk Management (completed on 22 January 2019; report finalised February 2019 (Appendix A). Conclusion: Amber – Reasonable 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 2019 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.

GAVIN CHAMBERS
T/ASSISTANT CHIEF OFFICER – FINANCE AND CORPORATE SERVICES