

**For Publication**

**Bedfordshire Fire and Rescue Authority  
Corporate Services Policy and Challenge  
Group  
09 June 2016  
Item No. 8**

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

**SUBJECT: NEW INTERNAL AUDIT REPORTS**

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Background Papers: Baker Tilly Strategy for Internal Audit  
Bedfordshire Fire Authority 2015/16 to 2017/18

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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 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.

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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 3 March 2016; report finalised on 18 April 2016) (Appendix A). Conclusion: Green – Substantial Assurance.
  - IT Shared Service (completed on 12 April 2016; report finalised on 5 May 2016) (Appendix A). Conclusion: Green – Substantial Assurance.
- 2.2 Follow up (completed on 13 April 2015; report finalised on 26 May 2016) (Appendix A). Conclusion: Reasonable Assurance
- 2.3 The Follow up audit report was also presented to the Human Resources Policy and Challenge group on the 7<sup>th</sup> June 2016
- 2.4 The actions arising from the above audits will be incorporated as ‘new’ actions within the Audit and Governance Actions Monitoring Report in September 2016 for on-going monitoring by the Policy and Challenge Group.
- 2.5 Any slippage or other exceptions arising will also be reported to and monitored by the Audit and Standards Committee.

**ZOE EVANS**  
**ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)**