

**For Publication**

**Bedfordshire Fire and Rescue Authority  
Audit and Standards Committee  
14 March 2019  
Item No. 10**

**REPORT AUTHOR: CHIEF FIRE OFFICER**

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

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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 any 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 fourth summary analysis and exception report to the Audit and Standards Committee for the year 2018/19 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 2016/17 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 1 High Priority, 30 Medium Priority and 55 Low Priority actions have been agreed over the reporting period, of which, 0 High, 4 Medium and 5 Low are still in progress.

2.5 The Annual Governance Statement Action Plan for 2017/18 had three actions in 2018/19 all of which are now 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 There is no requests to extend the original completion date.

4. Governance Action Plan Exception Report

4.1 The Governance Action Plan Exception Report provides details of actions arising from the Authority's 2017/18 Annual Governance Statement (which was formally adopted by Audit and Standards Committee, on behalf of the Authority, at their meeting on 6 July 2018) which are still in progress.

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.

**PAUL FULLER CBE QFSM MStJ DL  
CHIEF FIRE OFFICER**

## Audit and Annual Governance Statement Action Plans Summary Analysis

Audit Report & Date	Policy & Challenge Group	Total Actions			Actions Completed (subject to Follow up audit)			Actions Completed/ Superseded (no further Follow-up required or confirmed by follow up audit)			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
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	-	-	-	-	-	-
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	5	-	-	-	-	-	-

## Audit and Annual Governance Statement Action Plans Summary Analysis

Audit Report & Date	Policy & Challenge Group	Total Actions			Actions Completed (subject to Follow up audit)			Actions Completed/ Superseded (no further Follow-up required or confirmed by follow up audit)			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
Follow up - Fuel Cards (May 2017)	Corporate Services	-	-	1	-	-	-	-	-	1	-	-	-	-	-	-
Risk Management (May 2017)	Corporate Services	-	4	-	-	-	-	-	4	-	-	-	-	-	-	
Procurement – Tendering ( Aug 2017)	Corporate Services	-	-	2	-	-	-	-	-	2	-	-	-	-	-	
Collaboration – Policing and Crime Act 2017 (Nov 2018)	Service Delivery	-	1	4	-	1	-	-	-	4	-	-	-	-	-	
Pensions Board (Jan 2018)	Human Resources	-	-	4	-	-	-	-	-	4	-	-	-	-	-	
Key Financial Controls (Jan 2018)	Corporate Services	-	-	3	-	-	-	-	-	3	-	-	-	-	-	
Payroll – Key Controls and New System Benefits (Apr 2018)	Human Resources	-	2	2	-	2	-	-	-	2	-	-	-	-	-	
Risk Management (Apr 2018)	Corporate Services	-	3	7	-	3	-	-	-	7	-	-	-	-	1	
Follow up – Fleet Management & Stock and Inventory (Jun 2018)	Corporate Services	-	1	1	-	1	-	-	-	1	-	-	-	-	-	
Use of Risk Information (Sep 2018)	Service Delivery	-	1	2	-	1	-	-	-	2	-	-	-	-	-	
Key Financial Controls (Jan 2019)	Corporate Services	-	-	1	-	-	-	-	-	-	-	-	1	-	-	
Risk Management (Feb 2019)	Corporate Services	-	4	4	-	-	-	-	-	-	-	4	4	-	-	

**Audit and Annual Governance Statement Action Plans Summary Analysis**

Audit Report & Date	Policy & Challenge Group	Total Actions			Actions Completed (subject to Follow up audit)			Actions Completed/ Superseded (no further Follow-up required or confirmed by follow up audit)			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
<b>Totals</b>		<b>1</b>	<b>30</b>	<b>55</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>1</b>	<b>18</b>	<b>50</b>	<b>-</b>	<b>4</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>3</b>

## Governance Action Plan Exception Report

<b>Annual Governance Statement Action Plan from 2017/18 to be completed in 2018/19</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>2017/18</b>	<b>3</b>	<b>3*</b>	<b>0</b>	<b>0</b>

*\* 1 Deferred to 2019/20*