



BEDFORDSHIRE FIRE & RESCUE AUTHORITY

Internal Audit Progress Report

Audit and Standards Committee

14 March 2019

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1 PROGRESS UPDATE

The internal audit plan for 2018/19 was approved by the Audit & Standards Committee in March 2018. 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

We have finalised two report since the previous meeting.

Assignments	Date Planned	Opinion issued	Actions agreed		
			H	M	L
Use of Risk Information	Final Report	Substantial Assurance	0	1	2
Governance	Draft Report – Issued 2 August 2018, revised draft issued 8 October 2018. <i>Draft report and responses to be discussed at the Authority meeting in March prior to finalisation.</i>				
Key Financial Controls	Final Report	Substantial Assurance	0	0	1
Risk Management	Final Report	Reasonable Assurance	0	4	4
Stock Control (previously) Asset Management	25 February 2019				
Follow Up	5 March 2019				
Cyber Security	Postponed to 2019/20 at the request of management, replacement in discussion with management.				

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 in relation to 2018/19 and therefore anticipate issuing a positive opinion at the year end (subject to the remaining audits).

2.2 Changes to audit plan

Since the last Committee we have agreed the following changes:

1. Asset Management has been replaced with Stock Management at the request of management.
2. Cyber Security has been delayed at the request of management due to the current work in this area. This has been included in the Internal Audit Strategy for 2019/20 as per our separate agenda item.

2.3 Information and briefings

There have been no further briefings issued since our last Committee.

FOR FURTHER INFORMATION CONTACT

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