



# Bedfordshire Fire and Rescue Authority

## Internal Audit Progress Report

**10 July 2019**

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## Introduction

The Internal Audit Plan for 2018/19 was approved by the Audit & Standards Committee in March 2018. The Internal Audit Plan for 2019/20 was approved by the Audit & Standards Committee in March 2019. This report provides a summary update on progress against each plan and summarises the results of our work to date.

## Progress against the internal audit plan 2018/19

We have finalised three reports since the last meeting shown in **bold** in the tables below.

Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Opinion Issued
		L	M	H	
Use of Risk Information	Final Report	2	i	0	Substantial Assurance
<b>Governance</b>	<b>Final Report</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>Reasonable Assurance</b>
Key Financial Controls	Final Report	1	0	0	Substantial Assurance
<b>Stock Control</b>	<b>Final Report</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>Partial Assurance</b>
Risk Management	Final Report	4	4	0	Reasonable Assurance
<b>Follow Up</b>	<b>Final Report</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>Reasonable Progress</b>

This completes the plan for 2018/19

## Progress against the internal audit plan 2019/20

Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Opinion Issued
		L	M	H	
Property – Statutory Compliance	Draft Report issued 14 June 2019				
Operational Business Continuity	Draft Report issued 14 June 2019				
ICT – Cyber Security	Fieldwork complete in quality assurance				
Environmental Review	Planned 14 October 2019				
Key Financial Controls	Planned 21 October 2019				
Asset Management – Asset Tracking	Planned 20 January 2020				
Follow up	Planned 20 January 2020				
Risk Management	Planned 3 February 2020				
Mobilising System Project	Planned 2 March 2020				

## Other matters

### 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 included the 2018/19 Internal Audit Annual Report and opinion as a separate agenda item providing a positive opinion.

We have not finalised any negative opinions to date in relation to 2019/20.

### Changes to the audit plan

There has been one change to the audit plan since the last meeting:

Note	Auditable area	Reason for change
1	Community Risk Management Plan	As part of our commitment to joint working and sharing of best practice across Bedfordshire, Cambridgeshire and Essex Fire we have been requested by management to add in a review of the development and review of the Community Risk Management Plan. Best practice will be shared between the organisations.

### Information and briefings

There has been one further briefing issued since our last Committee in March 2019.



## Quality assurance and continual improvement

To ensure that RSM remains compliant with the IIA standards and the financial services recommendations for Internal Audit we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews being used to inform the training needs of our audit teams.

The Quality Assurance Team is made up of; the Head of the Quality Assurance Department (FCA qualified) and an Associate Director (FCCA qualified), with support from other team members across the department.

This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.



## For more information contact

**Name:** Suzanne Rowlett, Senior Manager

**Email address:** [suzanne.rowlett@rsmuk.com](mailto:suzanne.rowlett@rsmuk.com)

**Telephone number:** 07720 508148

## rsmuk.com

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

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