



BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

Internal Audit Progress Report

5 December 2019

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Introduction

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 the plan and summarises the results of our work to date. The audits highlighted in **bold** have been finalised since the last meeting.

Progress against the internal audit plan 2019/20

Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Opinion Issued
		L	M	H	
Operational Business Continuity (1.19/20)	FINAL REPORT	2	2	1	Partial Assurance
Property – Statutory Compliance (2.19/10)	FINAL REPORT	1	3	1	Partial Assurance
ICT – Cyber Security (3.19/20)	FINAL REPORT	3	10	4	Advisory
Follow up (Part 1)	Planned 4 December 2020				
Key Financial Controls	Planned 10 January 2020				
Asset Management – Asset Tracking	Planned 20 January 2020				
Follow up (Part 2)	Planned February 2020				
Mobilising System Project	Planned 2 March 2020				



Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Opinion Issued
		L	M	H	
Risk Management	Planned 9 March 2020				
Community Risk Management Plan	Planned 9 March 2020				
Environmental Review	Planned 23 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 finalised two negative opinions in relation to the Property – Statutory Compliance and Operational Business Continuity audit reports, these will impact our opinion but would not in isolation qualify the Head of Internal Audit Opinion, however, these are the first two reports finalised for the 2019/20 financial year. We will provide a further update at the next meeting regarding any potential further impact to the year-end opinion as more reports are finalised.

Changes to the audit plan

The following changes were reported and agreed at to the previous 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.
2	Key Financial Controls	Due to the delay in the completion of the External Audit review, we have delayed our review of Key Financial Controls to January 2020 to avoid duplication and reduce the impact on the finance team. (Originally planned for October 2019)
3	Environmental Review & Community Risk Management Plan	We have been requested to delay the completion of these audits due to a change in the management structure in these areas.



Information and briefings

We have issued three client briefings since the last Audit Committee:

- Emergency Services Quarterly briefing August 2019
- Catch 22 - Digital Transformation and its Impact on Cyber Security
- Trust in the Boardroom

We are also due to publish a Fire Authority Risk Register Analysis shortly and this will also be shared with the Committee.

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

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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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