

For Publication

Bedfordshire Fire and Rescue Authority  
Audit and Standards Committee  
2 July 2020

---

**REPORT AUTHOR: CHIEF FIRE OFFICER**

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

---

For further information on this report contact: Nicky Upton  
Service Assurance Manager  
Tel No: 01234 845149

---

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
- 

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.*

---

## **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, progress to date on current action plans and proposals to extend the original timing for completion.

## **RECOMMENDATION:**

That Members acknowledge progress made to date against action plans and consider any issues arising.

---

### 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 Following the structure review by the Authority of the FRA ratifying the recommendations on 10 July 2019, a combined report will be presented to the Audit and Standards Committee.
- 1.3 This is the first summary analysis and exception report to the Audit and Standards Committee for the year 2020/21 and it incorporates information from all monitoring reports 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 2018/19 to date).

2.2 The report provides the following details for each audit:

- Audit report title and date;
- 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 8 High Priority, 44 Medium Priority and 40 Low Priority actions have been agreed over the reporting period, of which, 2 High, 7 Medium and 2 Low are still in progress. These do not include any recommendations made in new audit reports that may be included elsewhere on this meeting's agenda.

2.5 The Annual Governance Statement Action Plan for 2019/20 had two actions; one has completed and one in progress.

### 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 Audit and Standards Committee has been requested to consider an extension to the original timing for completion.

3.2 There are two requests to extend the original completion date, further details of which are provided under 5.3.

#### 4. Governance Action Plan Exception Report

4.1 The Governance Action Plan Exception Report provides details of actions arising from the Authority's 2019/20 Annual Governance Statement (which was formally adopted by Audit and Standards Committee, on behalf of the Authority, at their meeting on 10 July 2019) which are still in progress.

4.2 There is a request to extend the original completion date, further details of which are provided under 6.3.

#### 5. Governance Action Plan Exception Report Monitoring Report of Actions Arising from Internal and External Audit Reports

5.1 The monitoring report of progress made to date against agreed actions arising from internal and external audit reports is attached as Appendix B.

5.2 The monitoring report covers, in order, the following:

- Outstanding actions from internal and external audit reports, including those reports received during 2019/20 and those from previous years, which have a proposal to extend the original completion date.
- Outstanding actions from internal and external audit reports, including those reports received during 2019/20 and those from previous years, which are on target to meet the original or agreed revised completion date.
- Any actions that have been superseded by new actions, if they had not been completed at the time of the follow up audit.

5.3 There are two requests to extend the original completion date. One is in relation to Stock Control where the provider of the Microsoft Dynamics software upgrade informed BFRS that it would not take place until June 2020 which has now been further delayed with Covid 19. This delay will impact on training of key members of staff so an extension to October 2020 is requested. The second action relates to Business Continuity. Following the Operational Business Continuity audit carried out last year the Service reviewed and tested a number of its Business Continuity Plans, these were all successfully completed at the close of 2019. The unprecedented circumstances of Covid 19 and the Service's response to this national crisis led to the Service instigating its Business Continuity arrangements to a degree never seen before. These arrangements have been Service wide and for a prolonged period of time. Although the Service has responded and managed this incredibly well there are always ways to improve the effectiveness of our Business Continuity arrangements. Through the Service Pandemic Planning Group (SPPG) we are capturing lessons learnt from this crisis and these will be utilised to further improve our Business Continuity arrangements. Early indications identify that there will be a new plan of

action for improving Business Continuity and therefore it is proposed that the timeframe for this action will be extended to January 2021 and incorporated in the wider lessons learnt from Covid 19.

- 5.4 Any actions that have been reported as completed which are subject to a subsequent or follow up audit, which states the action is still outstanding will be reported to the Audit and Standards Committee.
- 5.5 Completed actions that are of a Low risk and do not require a follow-up audit once completed will be removed from the subsequent report.

6. Monitoring Report of Actions arising from the Authority’s Annual Governance Statement

- 6.1 The monitoring report of progress made to date against actions arising from the Authority’s Annual Governance Statement is attached as Appendix B.
- 6.2 The monitoring report covers the actions within the 2019/20 Annual Governance Statement (if applicable) which was formally adopted by Members of the Audit and Standards Committee, on behalf of the Authority, at their meeting on 10 July 2019, as part of the 2018/19 Statement of Accounts.
- 6.3 There is a request to extend the original completion date in relation to the Governance Review. It was proposed that this item was added to the Executive Meeting agenda to take place on 24 March 2020. However, with Covid 19, this meeting was postponed with an Executive Committee meeting then being held on 24 April 2020 where it was agreed to consider this at a future meeting; an extension to September 2020 has been requested.

7. Priority Grades

7.1 The Service Audit Outcomes in Appendix A have a priority grading system. The table below explains the key to the priority grades:

RSM	High	Recommendations are prioritised to reflect RSMs assessment of risk associated with the control weaknesses.
	Medium	
	Low	

8. Organisational Risk Implications

- 8.1 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.
- 8.2 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**