Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	22 July 2020
OFFICER	Mark Hemming – Director of Finance and Assets Maggie Gibb – Internal Audit Manager
LEAD MEMBER	Chairman of Overview and Audit Committee
SUBJECT OF THE REPORT	**Internal Audit Report: Final Audit Reports**
EXECUTIVE SUMMARY	The purpose of this paper is to update Members on the findings of the finalised Internal Audit reports issued since the last Overview and Audit Committee meeting. The 2019/20 Core Financial Controls Audit and Performance Management Audit have been finalised. Three recommendations and a **Substantial** assurance opinion was awarded for the Core Financials Controls Audit. Four recommendations and a **Reasonable** assurance opinion was awarded for the Performance Management Audit.
ACTION	Noting
RECOMMENDATIONS	That the recommendations raised in the finalised Internal Audit reports be noted.
RISK MANAGEMENT	There are no risk implications arising from this report.
FINANCIAL IMPLICATIONS	The audit work is contained within the 2019/20 budget.
LEGAL IMPLICATIONS	There are no legal implications arising from this report.
CONSISTENCY WITH THE PRINCIPLES OF THE DUTY TO COLLABORATE	Not applicable
HEALTH AND SAFETY	There are no health and safety implications arising from this report.
EQUALITY AND DIVERSITY	There are no equality and diversity implications arising from this report.

USE OF RESOURCES	**Communication and progress monitoring;** All audits, follow up reports and further updates will be submitted to the Strategic Management Board and the Overview and Audit Committee.
PROVENANCE SECTION & BACKGROUND PAPERS	Internal Audit Plans 2019/20 Internal Audit reports taken to Overview and Audit Committee.
APPENDICES	Appendix A – Core Financial Controls Audit Final Report Appendix B – Performance Management Audit Final Report
TIME REQUIRED	5 minutes.
REPORT ORIGINATOR AND CONTACT	Maggie Gibb – Internal Audit Manager Maggie.Gibb@buckinghamshire.gov.uk 01296 387327

Business Assurance and Risk Management

BMKFA Core Financial Controls Audit Report - FINAL (Ref-20/47)

Auditors

Maggie Gibb, Head of Business Assurance (and Chief Internal Auditor)

Selina Harlock, Audit Manager

Alex Prestridge, Senior Auditor

Durkhani Dost, CIPFA Trainee

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Management Summary

Introduction

The audit of Core Financial Controls was undertaken as part of the 2019/20 Internal Audit plan, agreed by the Overview and Audit Committee. The audit was undertaken during quarter four of 2019/20.

The Core Financial Controls Audit reviewed the Fire Authority's key financial processes including Creditors, Debtors, Payroll, General Ledger, Grant Income, Banking, VAT and Treasury Management processes. It is vital to the achievement of the Fire Authority's strategic objectives to ensure that there are robust controls in place to enable good financial governance.

Audit Objective

Internal Audit's objectives for this audit were to provide an evaluation of, and an opinion on, the adequacy and effectiveness of the system of internal controls in place to manage and mitigate financial and non-financial risks to the system.

This serves as a contribution towards the overall opinion on the system of internal control that the Chief Internal Auditor is required to provide annually. It also provides assurance to the Section 112 Officer that financial affairs are being properly administered.

Scope of work

The audit activity focussed on the following key risk areas identified in the processes relating to Core Financial Controls:

- Financial Control Framework
- Creditors
- Debtors
- Payroll
- General Ledger
- Grant Income
- Capital
- Banking and Reconciliations
- VAT
- Treasury Management

The audit considered the controls in place at the time of the audit only. Where appropriate, testing was undertaken using samples of transactions since the beginning of the current financial year.

Table 1: Overall Conclusion

Overall conclusion on the system of internal control being maintained	Substantial

RISK AREAS	AREA CONCLUSION	No. of High Priority Management Actions	No. of Medium Priority Management Actions	No. of Low Priority Management Actions
Financial Control Framework	Substantial	0	0	0
Creditors	Substantial	0	0	1
Debtors	Substantial	0	0	1
Payroll	Substantial	0	0	1
General Ledger	Substantial	0	0	0
Grant Income	Substantial	0	0	0
Capital	Substantial	0	0	0
Banking and Reconciliations	Substantial	0	0	0
VAT	Substantial	0	0	0
Treasury Management	Substantial	0	0	0
		0	0	3

Appendix 1 provides a definition of the grading for each of the conclusions given.

Financial Control Framework

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The Financial Regulations were updated in September 2019, reflecting changes to the finance system and current European procurement limits and detail requirements for all financial systems within the Fire Authority. These have been published and the latest approved copies are available to staff on the Intranet.

The Financial Instructions were updated and approved in January 2018 and are available to staff on the BMKFA Intranet. They contain instructions for the effective operation of all financial systems within the Fire Authority and have been reviewed and updated to reflect changes to the Finance system.

Contract Standing Orders were reviewed by Internal Audit. These were dated October 2017 and were approved at O&A Committee on 27 July 2017. The OJEU limits stated are for the year commencing 1 January 2016; these limits have since been changed, however this has not been updated within the Fire Authority's Contract Standing Orders. A low priority finding was raised within the April 2019 Core Financial Controls audit report. Management agreed that Contract Standing Orders would be reviewed on a regular basis and that the OJEU limits would be included within the Standing orders as a hyperlink to ensure they are always up to date. The agreed implementation date for this action was 31 March 2020 so the finding has not been re-raised as part of this audit report. Management provided the following update to Internal Audit in January 2020:

A full review of Contract Standing Orders has been postponed until further guidance is issued following the UK's withdrawal from the EU, as OJEU requirements may cease to apply. The Procurement Team are aware of the latest OJEU limits, and as all OJEU tenders have to be done by them, the risk of using the incorrect process is minimal.

Creditors

The Financial Instructions contain guidance on ordering, authorising and receiving goods and services. This includes requirements for the information to be included on purchase orders and supplier invoices. The Financial Instructions make reference to the Financial Regulations and include regulations on separation of duties, procurement and expenditure.

A list of users with access to Integra (the Fire Authority's financial system), along with the amounts that they can authorise and the tasks they can perform, was obtained from Finance. Examination of the list confirmed that all users have appropriate access according to the requirements of their job role. Requests to amend approvers/Budget Holders are sent to Finance to action, with checks in place to ensure that an adequate separation of duties is maintained within the system. There have been no requests to change approval levels during the 2019/20 financial year.

Budget Holder and Requisitioner roles can enter and authorise purchase orders via workflow. System parameters on Integra require a separation of duties, meaning they do not allow the same user to both raise and authorise a purchase order. When a purchase order is created it workflows to the Budget Holder to approve and then depending on the amount, it is authorised by a senior member of the team (i.e. Director of Finance or Head of Service Development) in line with delegated approval limits.

Examination of a sample of 25 supplier invoices received between April 2019 and December 2019 found the following:

- In all 25 cases, the invoice was authorised in line with delegations by the Budget Holder and by a senior member of the team.
- In 24 cases, the purchase order was raised prior to the date of the invoice. However, in one case a retrospective purchase order was raised six days after the invoice. This was for a £60,000 Professional Partner Subscription Payment made to the Chief Fire Officers Association, and as this would

have been known about before the payment was made, a purchase order should have been raised beforehand. The Finance Officer confirmed that she monitors cases where a purchase order is not raised for an invoice received by the Fire Authority and reminds Budget Holders of the need to raise timely requisitions.

- In all 25 cases, invoices were paid after a Goods Receipt Note had been input in Integra. Finance team confirmed that the System won't allow payment before good receipting.
- In all 25 cases, the details on the invoice agreed with those on Integra.
- In all 25 cases, the invoice was posted to the correct cost centre and GL codes.

A sample of five credit notes received between April 2019 and December 2019 was selected from the Purchase Ledger Transactions Report. Examination of the five credit notes established that in all five cases, the credit note was allocated to the correct supplier account in a timely manner.

Process notes for creating and amending suppliers were obtained. A review of these confirmed that they detail roles and responsibilities for making changes and carrying out individual checks. The Finance Officer confirmed that changes are made as a result of an email request. If the change involves a change of bank details, the Finance Officer calls the supplier to check the changes to bank details using the telephone number held on the supplier account in Integra or on a previous invoice. The Finance Officer confirmed that if a recent request to change contact details has been made, the telephone number is checked against that on the supplier website, if available. An email to confirm that the change has been made is then sent to a second Finance Officer for final checking and approval, with emails saved on supplier records. Examination of a sample of one new vendor set-up and four changes to vendor records was tested on Integra and it established that:

- In all five cases, a written request was retained and there was an email from a Finance Officer confirming that the changes made were as requested by the supplier.
- In all five cases, supplier information was checked by Procurement, in line with the process notes for creating and making changes to a supplier, and sufficient supporting evidence was received.
- One of the five cases related to a bank detail change and an e-mail from the officer confirming that the supplier was contacted via telephone to confirm this request was held on file. Discussion with the officer checking the request confirmed that the telephone number was sourced from the supplier account in Integra and that a recent request to change contact details had not been received.

BACS runs are processed on a weekly basis. Examination of a sample of five BACS runs over the period April 2019 to December 2019 established that in all five cases the total amount and the number of payments on the BACS submission matched those on the payment projection report, with all five BACS control sheets completed and signed off to indicate that the checker have reviewed and carried out all checks on BACS payments. In all five cases, the payment projection report was reviewed by the checker for duplicate payments / invoices and no duplicate payments were found. In all five cases, payments over £10,000 were checked for accuracy and signed by Principal Accountant. BACS processing date errors were noted in five cases, but they were all checked and amended as necessary.

The Fire Authority's Financial Instructions include instructions for the appropriate use of purchasing cards and a Purchasing Card User Guide is in place, outlining the responsibilities for the Purchasing Card Holder in respect of how to use the purchasing card, reconciling the monthly statements and general usage guidelines. The guidance was issued in October 2017 and reviewed in October 2018. The guidelines list monthly credit limits by role type. Discussion

with the Finance Officer established that the transaction limits are equal to these amounts. A list of Purchasing Card Holders along with their agreed monthly spending limit, as defined on Integra, was obtained. This shows that there are 66 staff who hold Purchasing Cards, 61 of whom used it between April 2019 and December 2019.

Examination of a sample of 20 Purchasing Card transactions posted on Integra between April 2019 and December 2019 (and incurred by 20 Purchase Card Holders) found that in all 20 cases a signed Card Holder Agreements was in place with an approved spending limit. A log of Purchasing Card transactions is maintained on Integra. This includes a description of the purchases made, a record of review and authorisation by the card holder's line manager and attached receipts.

Debtors

A review of the Financial Instructions confirmed that they include guidance for the Accounts Receivable functions. Documented procedures for Debtors processes, and how these are actioned on Integra, were obtained from the Principal Accountant and Finance Officer. They were found to be up to date and available to staff on the shared area. These include the Aged Debt Report Process. Review of a list of users with system access, confirmed that access to set up customers is restricted to Finance Officers.

The Fire Authority's biggest single source of income by total value of invoices raised was work carried out by the Fire Authority's workshops which includes MOTs, vehicle repairs and the sale of used vehicles. The total value of invoices raised under this General Ledger code between April 2019 and December 2019 was £90,986. Invoices for workshops are raised by Finance on Integra following receipt of an invoice request containing all the information required to raise the invoice and a proof of sale receipt from the workshop. The Fire Authority's second biggest source of income is Seconded Officers for which a total of £81,833 worth of invoices was raised between April 2019 and December 2019. Seconded Officer's invoices are raised by Finance following receipt of a purchase order from customer. All of the 25 invoices tested were either raised by the originating department or by Finance.

A sample of 25 debtor invoices raised on Integra between April 2019 and December 2019 was examined and our findings were as follows::

- In all 25 cases, there was an adequate separation of duties between the officers setting up customers, raising invoices, approving and posting receipts.
- In all 25 cases, supporting documents were retained;
- In 16 cases, the invoice was paid within the 14 day payment terms displayed on the invoice. In nine cases, the invoice was not paid within 14 days. In eight out of the nine cases, the debtor was chased in accordance with the Debt Management Policy. In the remaining one case, the debtor was not chased as payment was received one day late.

A report of Credit Notes was run from Integra. This showed that between April 2019 and December 2019 eight credit notes were raised. Examination of a sample of five credit notes found the following:

- In all five cases, the credit note was raised against the correct customer account and budget code.
- In four cases, a clear reason for raising the credit note was recorded on Integra. In one case the reason for raising the credit note was not clear. The reason was recorded on Integra as 'credit for invoice' which did not sufficiently explain why a credit note was raised against the invoice payment.

- In four cases the credit note was raised within a timely manner of the invoice date (between 0 and 5 days). In one case the credit note was raised five months after the date of the original invoice. Further query established that the invoice related to copies of the fire report requested by an insurer. The outstanding payment was chased by the Finance Officer and a reply was received stating that the reports were no longer required. The relevant email communication was attached to the credit note transaction on Integra.

The Debt Management Control Data file was obtained. This includes a summary of outstanding debts and invoice amounts and provides measurements against Debtors KPIs. The reconciliation and recording of control data is completed monthly. As of December 2019 there was a total of £71,985 outstanding debt owed to the Fire Authority, of which £9,886 was over 60 days old. We confirmed that there were no write-offs for 2019/20.

Payroll

The Fire Authority's Payroll information is processed through the iTrent Payroll system. Discussion with the Payroll & Benefits Manager and a walkthrough of the system, established that a phased implementation of Fire Service Rota was underway at the time of the audit to replace the Gartan file management system and FB22 forms used to record on-call staff attendance and overtime. At the time of the audit, Fire Service Rota had been implemented for all on-call pay and recording of bank-shifts with testing underway for public holiday adjustments, approved overtime pay and standby payments with full implementation in April.

Examination of a sample of 10 starters confirmed that the payroll details were correctly entered on iTrent.

Examination of a sample of 20 employees selected from a list of employees paid as part of the December 2019 payroll found the following:

- In all 20 cases employees in the sample were on the Fire Authority's structure report obtained from the Payroll and Benefits Manager. Their job title on the payroll also matched against the structure report in all 20 cases.
- Four temporary allowances were identified. In all four cases, the employment contract allowed for such changes and documentation and approval supporting the changes was held on file.
- In 19 cases, a deduction was made from the employee's payslip for either statutory payments or for schemes offered to employees by the Fire Authority. Of these 19 cases, in 15 cases the deduction matched that agreed by the employee and a record of the employee's agreement for the deduction was held on file. In three cases a deduction related to the Fire Authority's prize draw and one case related to a charity reduction. However a relevant form confirming the deduction was not held on file in these four cases.

The iTrent ESS module allows expenses and overtime for non-Watch based staff (Fire crews on duty at Fire Stations) to be claimed electronically and there is a workflow system in place for the line manager to approve these claims. There is now a workflow system in place for approving vacancies and new posts on iTrent. Audit found that roles are allocated on iTrent which ensure that there is an appropriate separation of duties within the payroll process. Additionally checks are carried out at all stages of the payroll process to ensure that amounts paid and deducted are accurate.

Examination of ten expenses claims and ten mileage claims submitted between April 2019 and December 2019, found the following:

- In six cases of the nine cases where an ESS expenses claim form was required, an expense claim form had been submitted through iTrent. In one case, an ESS form was not required as the claim was for the office Tea Boat money, with email approval retained. In three of the nine cases, there was no evidence that an expenses claim form had been submitted. However, further query established that these were manual claims classified as 'other

expenses' and submitted as a special request from the Line Manager. All three claims included receipts, the necessary budget holder approval and adequate information to support the claim and were checked by the Payroll and Benefits Manager.

- Of the six cases where an ESS expenses claim form was submitted, in five cases a proof of purchase receipt or alternative supporting evidence (dependent on the requirements for the expense type) was required. In one case, the expense claim was for Out of Pocket Allowance for which proof of purchase receipts are not required as the expense is dependent on travel time and not amount spent. Of the five cases where an ESS expenses claim form had been submitted and a receipt was required, a proof of purchase receipt or alternative valid supporting evidence was attached to the claim.
- For all ten mileage claims, no exceptions were noted.

Examination of a sample of 10 employees who left the Fire Authority's employment in 2019/20 found that in all 10 cases resignation letters or notification of retirement were received and held on file, with all notification of resignation/retirement forms initialed for each stage of the Leaver process as actioned by an HR Officer, and then initialed by a second HR Officer to verify that the leaver had been removed from iTrent and that final pay calculations were accurate. A new Leaver checklist was implemented in December 2019 to record the reason for leaving and final checks.

Examination of pay slips and information on iTrent for the sample of ten employees found that there were no recurring payments still active on the system and none of the leavers received salary overpayments.

General Ledger

Staff are allocated to a 'role' on Integra to ensure that there is an adequate separation of duties within the financial processes and that staff cannot access transactions which are not appropriate for their role, for example, setting up new cost centres or cost codes.

Examination of a sample of 25 journals raised over the period April 2019 to December 2019 found that:

- In all 25 cases, journals raised were authorised by a Principal Accountant. In one case, the journal was raised by a Principal Accountant and in this case it was authorised by the other Principal Accountant.

- In all 25 cases, supporting documentation was attached to the journal entry on Integra to justify the reason for the journal being processed.

- In all 25 cases, journals amounts agreed to supporting documentation.

- In all 25 cases, journals have been input by the Finance Team, with the Finance Officer confirming that only Finance have access to raise journals.

Review of the two Suspense Accounts (one for payroll errors and a general purpose suspense account) for the period of April 2019 to December 2019 confirmed that they are reviewed monthly as part of the Control Account reconciliation process.

A review of reconciliations from April 2019 to December 2019, traced 25 transactions to the General Ledger, this confirmed that all 25 items transactions were posted to the correct account.

Grant Income

A schedule of expected grant income is in place for 2019/20 and includes grant instalment amounts and payment dates for Council Tax Precepts, BRRS, Revenue Support Grant and Department for Communities and Local Government grants. Receipts against expected grant income is monitored as part of the budget monitoring process.

Examination of a sample of five grant payments scheduled to be received between April 2019 and January 2020 was selected from the schedule of grant income found the following:

- In all five cases, the income received as per Integra and the bank statement matches that on the schedule of grant income.
- In all five cases, the income was received within seven days of the date on the schedule, as per the bank statement.
- In all five cases, there were no conditions attached to the grant payments and none of the grants in our sample required submission of returns for example.
- In all five cases, determination letters and payment schedules were reviewed and found to have been received from either the Home Office or relevant Local Authority and were held on file.
- In all five cases, grant income was allocated to the correct cost centre on Integra as part of the bank reconciliation process.

Capital

The December 2019 Budget Monitoring and Forecasting audit covered the setting and approval of the Capital Programme for 2019/20. From this work, we confirmed that the Capital Programme was set in line with the guidance relating to the control of capital and assets in the Financial Instructions and Financial Regulations, with approval from Executives and Members obtained within the required timescales as set out in the budget setting timetable.

A sample of new capital bids for 2019/20 was tested as part of the December 2019 Budget Monitoring and Forecasting audit and found no exceptions in respect of the approval of capital bids. Capital works are recorded as separate schemes on Integra and include the necessary approved supporting documentation for the bid. Budget managers review capital project progress and update budgets on Integra on a monthly basis. Results of both capital and revenue budget monitoring are presented to the Executive Committee as part of quarterly Budget Monitoring Performance reports.

Building and land assets are revalued on an annual basis by an external valuer, Bruton Knowles, in accordance with the valuation method detailed in the annual accounts. The Asset Register was reviewed and valuations were found to be up to date. The process for disposals including approval and method is detailed in Contract Standing Orders.

Banking and Reconciliations

Bank reconciliations are carried out on a monthly basis and a report is run from Integra which lists any discrepancies. Discussion with the Finance Officer and review of the system found that Integra notifies Finance Officers of what the discrepancies are and the Finance team clear them as necessary.

Access to the bank account via Lloyds Link is restricted to the Director of Finance and Assets, Principal Accountants, Management Accountants, Finance Officer, Finance Assistant and Finance Apprentice. Levels of access differ depending on staff members' roles, with the Finance Officer confirming that users request a role on the system which is then authorised by the Principal Accountant. Bank statements are produced from Lloyds Link and entries are matched to creditor and debtor transactions on Integra.

Discussion with the Finance Officer confirmed that transactions are manually matched as part of the reconciliation process. Bank statements are exported and uploaded into Integra and receipts and payments are lodged on a weekly basis. The opposite side going to the bank control account is automated.

Examination of a sample of five payments appearing on Lloyds Link bank statements dated between April 2019 and December 2019 found that in all five cases the creditor and payment amount matched that listed on Integra, and that the opposite side of the payment had posted against the bank control account.

Examination of a sample of five income transactions recorded on Lloyds Link bank statements between April 2019 and December 2019 found that in all five cases the bank statement was exported and uploaded correctly into Integra; receipts were lodged against the appropriate debtor on both the bank statement and Integra; receipts on the bank statement match those on Integra; and receipts have posted against the bank control account.

The Bank Control Account is reconciled on a monthly basis and any discrepancies are investigated and resolved accordingly. There were some discrepancies in October 2019 relating to a timing difference and these were resolved in December 2019. Bank Control Account Reconciliations are reviewed and signed off by the Principal Accountant on a monthly basis.

VAT

The process for completing the VAT return is now fully automated following the implementation of a new process in September 2019, with process notes updated to reflect this. Following the start of the 2020/21 tax year, the reconciliation is to be completed and authorised within Integra and then fed into the HMRC system for submission.

All reconciliations examined for 2019/20 were completed outside of Integra, in line with the old system. To complete this, the Purchase Ledger and Sales Ledger VAT analysis reports are run from Integra. The total from these reports is compared against that on the relevant ledger spreadsheet and reconciled. This reconciliation is reviewed and signed off by the Principal Accountant who completed the VAT return and submitted it to HMRC.

Treasury Management

There is an approved Treasury Management Strategy in place which details the investment and borrowing strategies and the approved list of counterparties. This is supplemented by the approved Prudential Code which ensures that that treasury management decisions are taken in accordance with good professional practice and comply with the CIPFA Code of Practice for Treasury Management in the Public Sector. The Fire Authority has a consultancy service in place with Link Asset Services who provide regular updates on credit worthiness of counterparties. Treasury Management Performance reports are produced on a quarterly basis and presented to the Overview and Audit Committee. The latest report, for 2019/20 Quarter 2, shows that the accrued interest earned for the first half of 2019/20 was £97,000, which is £22,000 higher than the budget for the period.

A sample of investments was reviewed and found that daily cash flow statements were produced for each day in the sample; these confirm that all investments in the sample had been authorised, were on the approved counterparty list and within the time limit for investments.

Table 2: Detailed Audit Findings and Management Action Plan

Finding 1: Creditors – Purchase Orders	Risk Rating	Agreed Management Actions
Purchasing should be carried out in accordance with Financial Instructions and Financial Regulations. A list of purchase invoices was obtained from a Purchase Ledger Transaction Report. A sample of 25 invoices was tested. Audit noted one instance where a retrospective Purchase Order for £60,000 had been raised inappropriately. This was for a Professional Partner Subscription payment, and as this would have been known about before the payment was made, a purchase order should have been raised beforehand. The Finance Officer monitors and flags instances of invoices without a purchase order. However, there is a small number of recurring retrospective purchase orders which should be escalated. If purchase orders are raised retrospectively there is a risk that inappropriate purchases may be made and financial commitments are made outside of the Integra system which may lead to budget monitoring being inaccurate.	L	**Action:** A reminder will be sent to all suppliers regarding our policy of no purchase order, no payment and a training refresh will be carried out for all relevant BFRS employees to remind all requisitioners/budget holders that a PO needs to be raised prior to an order being placed. **Officer responsible:** Principal Accountant (Technical) **Date to be implemented by:** 31st December 2020
Finding 2: Debtors – Reason for raising Credit Notes	**Risk Rating**	**Agreed Management Actions**
Credit notes are raised against the customer account and with the same details included on the original invoice. A valid reason should be given for raising the credit note. Examination of a sample of five credit notes raised between April 2019 and December 2019 found that in one case the reason for raising the credit note was not clear. The reason was recorded on Integra as 'credit for invoice' which did not sufficiently explain why a credit note was raised against the invoice payment. Whilst the value of credit notes is reviewed by the Principal Accountant as part of the Debt Management Control reconciliation, there was no evidence of independent monitoring of each credit note transaction. If a sufficient and clear reason for raising a credit note is not recorded on Integra, there is a risk that the credit note has been raised inappropriately or in error, leading to financial loss to the Fire Authority.	L	**Action:** The Principal Accountant will review the credit note explanations as part of the debt management control reconciliations and if these are inadequate, the inputter will be notified to update the system accordingly. **Officer responsible:** Principal Accountant (Technical) **Date to be implemented by:** 30th April 2020

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Finding 3: Payroll – Voluntary deductions	Risk Rating	Agreed Management Actions
Employees can opt into voluntary payroll deductions for a range of schemes offered by the Fire Authority. Deductions should be authorised by the employee prior to being actioned on the Payroll system. Examination of a sample of 20 employees paid in December 2019 found the following exceptions: • In three cases where a deduction was recorded on the employee's payslip for the Fire Authority's prize draw, there was no prize draw deduction form held on file. • In one case where a charity deduction was recorded on the employee's payslip, there was no charity deduction form held on file. If authorisation to make a deduction from an employee's payslip is not retained on file, there is a risk that a deduction to pay is made without the employee's consent.	**L**	**Action:** Prize Drawer Deductions All employees currently participating in the prize drawer will be sent a prize draw deduction form to re-confirm their entrance into the prize draw to ensure a record is kept of all participants. Charity Deductions From 1st April 2020 we have launched a new Tax Free Payroll Giving scheme via an external benefits provider, therefore all prior charitable deductions were ceased from 31.03.2020 with a request to join the new scheme. **Officer responsible:** Payroll and Benefits Manager **Date to be implemented by:** March 2021

Appendix 1: Definition of Conclusions

Key for the Overall Conclusion:

Below are the definitions for the overall conclusion on the system of internal control being maintained.

	Definition	Rating Reason
Substantial	There is a sound system of internal control designed to achieve objectives and minimise risk.	The controls tested are being consistently applied and risks are being effectively managed. Actions are of an advisory nature in context of the systems, operating controls and management of risks. Some medium priority matters may also be present.
Reasonable	There is a good system of internal control in place which should ensure objectives are generally achieved, but some issues have been raised which may result in a degree of risk exposure beyond that which is considered acceptable.	Generally good systems of internal control are found to be in place but there are some areas where controls are not effectively applied and/or not sufficiently developed. Majority of actions are of medium priority but some high priority actions may be present.
Partial	The system of internal control designed to achieve objectives is inadequate. There are an unacceptable number of weaknesses which have been identified and the level of non-compliance and / or weaknesses in the system of internal control puts the system objectives at risk.	There is an inadequate level of internal control in place and/or controls are not being operated effectively and consistently. Actions may include high and medium priority matters to be addressed.
Limited	Fundamental weaknesses have been identified in the system of internal control resulting in the control environment being unacceptably weak and this exposes the system objectives to an unacceptable level of risk.	The internal control is generally weak/does not exist. Significant non-compliance with basic controls which leaves the system open to error and/or abuse. Actions will include high priority matters to be actions. Some medium priority matters may also be present.

Management actions have been agreed to address control weakness identified during the exit meeting and agreement of the draft Internal Audit report. All management actions will be entered onto the Pentana Performance Management System and progress in implementing these actions will be tracked and reported to the Strategic Management Board and the Overview & Audit Committee.

We categorise our management actions according to their level of priority:

Action Priority	Definition
High (H)	Action is considered essential to ensure that the organisation is not exposed to an unacceptable level of risk.
Medium (M)	Action is considered necessary to avoid exposing the organisation to significant risk.
Low (L)	Action is advised to enhance the system of control and avoid any minor risk exposure to the organisation.

Appendix 2: Officers Interviewed

The following staff contributed to the outcome of the audit:

Name:	**Title:**
Asif Hussain	Principal Accountant
Marcus Hussey	Principal Accountant
Sharon Elmes	Payroll & Benefits Manager
Linda Blunt	Finance Officer (Transactions and Reports)

The Exit Meeting was attended by:

Name:	**Title:**
Asif Hussain	Principal Accountant
Marcus Hussey	Principal Accountant

The auditors are grateful for the cooperation and assistance provided from all the management and staff who were involved in the audit. We would like to take this opportunity to thank them for their participation.

Appendix 3: Distribution List

Draft Report:

Mark Hemming	Director of Finance and Assets
Asif Hussain	Principal Accountant
Marcus Hussey	Principal Accountant

Final Report as above plus:

Jason Thelwell	Chief Fire Officer
Ernst and Young	External Audit

Audit Control:

Closing Meeting	14 February 2020
Draft Report	5 June 2020 (delayed due to Covid-19)
Management Responses	10 June 2020
Final Report	15 June 2020
Audit File Ref	20-47

Disclaimer

Any matters arising as a result of the audit are only those, which have been identified during the course of the work undertaken and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that could be made.

It is emphasised that the responsibility for the maintenance of a sound system of management control rests with management and that the work performed by Internal Audit Services on the internal control system should not be relied upon to identify all system weaknesses that may exist. However, audit procedures are designed so that any material weaknesses in management control have a reasonable chance of discovery. Effective implementation of management actions is important for the maintenance of a reliable management control system.

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Business Assurance and Risk Management

FINAL BMKFA Performance Management Audit Report (Ref-2019)

Auditors

Maggie Gibb, Head of Business Assurance (and Chief Internal Auditor)

Selina Harlock, Audit Manager

Caroline Jenkins, Senior Auditor

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Management Summary

Introduction

The Performance Management audit was undertaken as part of the 2019/20 Internal Audit plan.

Performance Management is important for any organisation. It helps identify and focus on corporate priorities; helps with the monitoring and management of significant risks; and helps improve decision making.

Performance at the Fire Authority covers a number of areas, including Finance, Health and Safety and Operations within each directorate. Each directorate is responsible for managing and monitoring its own performance and risks.

The main board for overseeing performance is the Performance Management Board who reviews on a quarterly basis, performance against PSP targets, performance against annual Directorate / Corporate Plans and performance against annual revenue and capital budgets. In addition the Performance Management Board reviews directorate and corporate risks.

Performance data is collected on a business information system called Viper from which reports are downloaded for presentation at Boards and information can be drilled down where required.

Audit Objective

Internal Audit's objectives for this audit was to provide an evaluation of, and an opinion on, the adequacy and effectiveness of the system of internal controls that are in place to manage and mitigate financial and non-financial risks of the system. This will serve as a contribution towards the overall opinion on the system of internal control that the Chief Internal Auditor is required to provide annually to the Fire Authority, and also as an assurance to the Section 112 officer that financial affairs are being properly administered.

Scope of work

The audit activity focussed on the following key risk areas identified in the processes relating to Performance Management:

- Corporate Performance Framework
- Data Quality
- Risk and Performance Management

The audit considered the controls in place at the time of the audit only. Where appropriate, testing was undertaken using samples since the beginning of the current financial year.

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Table 1: Overall Conclusion

Overall conclusion on the system of internal control being maintained	Reasonable

RISK AREAS	AREA CONCLUSION	No of High Priority Management Actions	No of Medium Priority Management Actions	No of Low Priority Management Actions
Corporate Performance Framework	Partial	0	2	1
Data Quality	Substantial	0	0	0
Risk and Performance Management	Reasonable	0	0	1
		0	2	2

Appendix 1 provides a definition of the grading for each of the conclusions given.

Corporate Performance Framework

The Corporate Performance Framework works on a financial year basis. Directorates / Departments review their performance against their action plans and assess progress of the key activities/projects and monitor their position against agreed performance indicators and risk treatments, updating their progress using the performance management system and its associated risk register. Quarterly performance reporting is undertaken and any actions plans for underperformance agreed and monitored. There is also an Annual Performance Monitor Report produced which includes the Balance Scorecard.

To support this framework there is the Fire Authority Committee and Service Board Structure in place. The structure has been in place since 2013 with the last updates to the structure being approved by the Strategic Management Board (SMB) in October 2019. There are Terms of References available for each committee / board and there is a hierarchy diagram available within committee minutes on the Fire Authority website. It was noted that the structure is due to be fully reviewed in 2020. The main board in relation to performance management is the Performance Management Board (PMB) who oversees performance and concentrates on the performance against the in-year plans.

The Fire Authority, through its Corporate Plan 2015 - 2020, has clearly stated its vision, strategic objectives and performance measures. Cross examination of the documents provided confirmed that there was a clear link between the performance measures and the strategic objectives.

<u>Performance Measures</u>

16 key performance measures have been defined within the Corporate Plan and each measure is linked to one of the four strategic objectives of the Fire Authority as shown in the table below:

Strategic Objective 1: Prevent Incidents that cause harm from happening	Strategic Objective 2: Protect homes, public buildings and businesses from the effects of fire.	Strategic Objective 3: To provide a timely and proportionate response to incidents by allocating our assets and resources in relation to risk and demand.	Strategic Objective 4: Offer best value for money to our residents and businesses.
Performance Measures: • Number of accidental dwelling fires. • Numbers of primary fires in non-domestic buildings. • Number of deliberate fires. • Number of road traffic collision killed and seriously injured.	Performance Measures: • Number of fire deaths. • Number of injuries in accidental dwelling fires. • Number of Injuries in non-domestic building fires. • False alarms. • Real alarms.	Performance Measures: • Incidents per appliance. • Emergency response time trends. • Appliance availability. • Customer satisfaction (After the Incident Survey). • Co-Responding (incidents attended / lives saved). • Number of persons rescued from fires, road traffic collisions and 'Special Service' calls.	Performance Measures: • Council Tax rates compared with family group and / or other Combined Fire Authorities. • Net expenditure per 1,000 population.
Enablers: 1. People - To optimise the contribution and well-being of our people. 2. Information Management Systems and Processes- To ensure that risk, performance, financial and management information is accurate, relevant and delivered to users in an efficient, timely and reliable way. 3. Assets and Equipment - To provide high quality, cost effective assets and equipment with sufficient flexibility to adapt to changing requirements.			

The Corporate Plan was originally produced in 2014 with the plan being revised twice, the last revision being in March 2019 and presented to the Fire Authority in June 2019.

There are four strategic objectives around prevention, protection and proportionate response, with several performance (outcome) measures for each objective. There are also three strategic enablers around people, information management systems and assets and equipment. The Corporate Plan also sets key projects and tasks to meet strategic objectives.

Examination of performance measures identified the following issues:

- The 'Council Tax rates compared with family group and / or other Combined Fire Authorities' performance measure   is no longer appropriate given the outcome of the Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) report issued in December 2019.

- The 'Customer Satisfaction' performance measure - the Annual Performance Monitor 2018-2019 report notes that 'from this feedback [Customer Satisfaction] it would appear that it is not linked to the time taken by the Service to have an appliance on scene'. However the strategic objective relating to the Customer Satisfaction performance measure is 'to provide a timely and proportionate response to incidents by allocating our assets and resources in relation to risk and demand'. Given this, Audit believes that the performance measure is not appropriate.

- The 'Emergency response time trends' performance measure – the HMICFRS report notes that:

  In July 2018, the service agreed with its fire and rescue authority a different approach to reporting attendance times. This approach better suited the capacity of the risk-based demand-led model to work to an average attendance time no worse than ten seconds more than the average of the previous five-year period. In the year ending 31 March 2019, the service was meeting this new measurement. But this agreement means the response could potentially get worse and the service will still meet its response standards.'

  Although Audit acknowledges this HMICFRS finding and that the Fire Authority should be aware that response time could potentially get worse, it recognises that the Fire Authority does have a mechanism in place to review, monitor and report on response trends. And therefore through this mechanism, the Fire Authority should be able to:

    o Recognise if the response trend is getting worse over time over a rolling five year period and act accordingly; and
    o Continuously review and factor in changes to parameters to attendance times such as road traffic.

There are two main points where underperformance is escalated. As part of the PMB, performance is reviewed and any areas where underperformance is discussed and actions places put in place. The SMB reviews exception reports from the PMB with regards to the annual plan targets, milestones and budgets. From a review of underperformance, there was evidence that it had been identified, escalated and action plans put in place.

Performance Benchmarking

Benchmarking is another performance management tool that can be used to compare an organisation's performance against others within the same sector.

The key performance benchmarking exercise undertaken by the Fire Authority for the past few years was the CIPFA Benchmarking. The benchmarking compares the Fire Authority's fire and rescue service figures from CIPFA statistics collection against a group of 22 other combined fire & rescue authorities. This provides a comprehensive analysis of fire data covering all the major topics collected in the CIPFA Fire and Rescue statistics.

The last CIPFA benchmarking report was dated 19 September 2018 but this was not presented to the Overview and Audit Committee until 13 March 2019. Although the Executive Summary on the supporting Overview and Audit Committee papers highlights the key points from the CIPFA Benchmarking report, it did not summarise how the statistics links to the strategic objectives and whether any further action is required. Management should ensure that for any benchmarking exercises completed going forwards, that there is a clear link between performance results and objectives. Management should also ensure that for any benchmarking exercises completed going forwards, that exercises are completed and results presented in a timely manner. This will allow management to make timely and informed decisions about any improvements required.

It should be noted that more recent benchmarking data with a similar coverage was now provided within the HMICFRS report that was issued in December 2019. The Fire Authority noted that for any future benchmarking chosen, statistical and financial comparisons with other organisations would be reviewed by the Fire Authority to identify opportunities to align them with the Service's strategic objectives and enablers. Also, wherever possible, commentaries will be added to provide additional insights and better inform future decision making.

Data Quality

There are management and systems controls and defined processes, including clear roles and responsibilities in place, to ensure that source data for the performance measures are accurate and complete. Performance measures are ultimately captured on the Viper system however the data comes from the Incident Reporting System (IRS) and Vision (Thames Valley Fire Control). As well as the system validation with the IRS, IRS data is quality checked by a member of the Data Intelligence Team using the Home Office guide and the Home Office good practice guide. Local data is then compared with incident data from command and control to ensure that all incidents and information have been captured. Local data is also compared with national data to ensure all incidents have been received and that any incidents reported by other services that have an influence on the Fire Authority's statistics.

In addition to the management and system controls in place, reports are run to ensure that the data is as accurate as can be and automated exception reports are run on source data sets such as the control data - this identifies any missing data, non-date format in date fields and logic tests. All systems are regularly backed up and are duplicated in the cloud utilising Azure.

Risk and Performance Management

The Risk Management Policy was last updated in 2015 and was approved by the Executive Committee on 18 March 2015. The policy indicates that it was due to be reviewed January 2018. However, this has not been done and we were informed that a formal review is planned for the 2020/21.

The identification and management of risk plays a key role in the delivery of the strategy and related objectives and as such risk registers are reviewed alongside performance information at the Performance Management Board.

From a review of directorate risk registers, we confirmed that there is a link between the risks and performance, through the strategic outcomes and enablers as stated in the Corporate Plan.

We confirmed that performance measures are monitored and reported on in a timely manner. The Corporate Performance Framework works on a financial year basis. Directorates / Departments review their performance against established action plans, assess the progress of key activities/projects and also monitor current position against agreed performance indicators and risk treatments, updating progress through the performance management system and its associated risk register.

Quarterly performance is reported to the PMB with any actions plans for underperformance agreed and monitored. Also, the Annual Performance Monitor Report, which includes the Balance Scorecard, is assessed by the Executive Committee with the Overview & Audit Committee also having oversight.

Table 2: Detailed Audit Findings and Management Action Plan

Finding 1: Corporate Performance Framework – Bucks Fire & Rescue Service (BRFS) Balance Scorecard	Risk Rating	Agreed Management Actions
A balance scorecard is a strategic performance management metric which takes a 'balanced' view of performance against an organisation's strategic objectives. The Bucks Fire & Rescue Service (BRFS) Balance Scorecard supplements the Fire Authority's Annual Performance Monitor report and details some of the performance measures from the Corporate Plan and are grouped into the following four quadrants; Prevention, Protection, Response and Finance. It was noted that on the BRFS Balance Scorecard, there are no headings to describe what each quadrant is showing the reader and how it relates back to strategic objectives. If there are no appropriate headings or commentary alongside the balance scorecard, management may not be able to easily identify the link between performance and objectives.	L	Headings / explanations will be added to Scorecard. **Officer responsible:** Craig Newman, Data Intelligence Team Manager **Date to be implemented by:** June 2020

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Finding 2: Corporate Performance Framework – Council Tax Performance Measure	Risk Rating	Agreed Management Actions
In relation to performance management, there should be appropriate performance measures in place that are specific measurable achievable relevant and timely (SMART) to ensure that management can make informed decisions. One of the strategic objectives for the Fire Authority is to 'Offer best value for money to our residents and businesses' and one of the outcome measures against this strategic objective is ''Council Tax rates compared with family group and / or other Combined Fire Authorities'. However, HMICFRS report issued in December 2019 states that the Fire Authority 'requires Improvement'. One of the questions asked was 'How efficient is the service at keeping people safe and secure?' and the following was noted by HMICFRS: "We have serious concerns as to whether Buckinghamshire FRS has the resources it needs to meet its foreseeable risk. As a result of the financial position the service finds itself in, it does not have enough operational firefighters to resource its prevention and protection functions and crew the minimum number of fire engines it says it needs." Given that the Fire Authority must address the findings in the HMICFRS report to ensure that budget requirements and funding are sustainable in the future, it is no longer an appropriate performance measure that Buckinghamshire and Milton Keynes Fire Authority continues to be the lowest precepting Combined Fire Authority based on Band D Council Tax. By not having appropriate performance measures in place there is a risk that management cannot make informed decisions that will impact on strategic objectives.	M	This discussion had already taken place at the Performance Management Board and Senior Management Board and it was decided that this measure would be removed from the next iteration of the Corporate Plan. **Officer responsible:** Stuart Gowanlock, Corporate Planning Manager. **Date to be implemented by:** March 2020

Finding 3: Corporate Performance Framework – Customer Satisfaction Performance Measure	Risk Rating	Agreed Management Actions
In relation to performance management, there should be appropriate performance measures in place that are specific measurable achievable relevant and timely (SMART) to ensure that management can make informed decisions. A review of the Annual Performance Monitor 2018-2019 report showed that for the 'Customer Satisfaction' performance measure, the customer satisfaction results does not give any detail as to why customers are satisfied or dis-satisfied. The annual report also notes that "from this feedback [Customer Satisfaction] it would appear that it is not linked to the time taken by the Service to have an appliance on scene". However, the strategic objective relating to the Customer Satisfaction performance measure is 'to provide a timely and proportionate response to incidents by allocating our assets and resources in relation to risk and demand'. Given the lack of detail around the customer satisfaction results and its link to the strategic objective and what is stated in the annual report, there is a risk that management cannot make informed decisions that will impact on strategic objectives being achieved.	**M**	The measure contained in the Annual Performance Report is drawn from the 'After the Incident' Survey and measures customer satisfaction with the Service as whole. However, the survey also includes a range of ratings for different aspects of our service, including response. We will review these with a view to including further analysis within the Annual Performance Report that can provide additional insights to inform decision making. **Officer responsible:** Stuart Gowanlock, Corporate Planning Manager **Date to be implemented by:** July 2020

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Finding 4: Risk and Performance Management – Risk Management Policy	Risk Rating	Agreed Management Actions
Performance management is not undertaken in isolation from risk management within the Fire Authority to ensure that threats and opportunities are identified and managed. There should be a Risk Management Policy in place that has been approved by the relevant committee, is up to date and has been subject to regular review. The Risk Management Policy was last updated in 2015 and was approved by the Executive Committee on 18 March 2015. It is noted on the policy that it was due to be reviewed January 2018. However, the policy has yet to be reviewed. If there is an out of date Risk Management Policy, there is a risk that the risk management processes are not effective to ensure performance meets strategic objectives.	L	A formal review is planned during the 2020/21 Financial Year. **Officer responsible:** Stuart Gowanlock, Corporate Planning Manager **Date to be implemented by:** December 2020

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Appendix 1: Definition of Conclusions

Key for the Overall Conclusion:

Below are the definitions for the overall conclusion on the system of internal control being maintained.

	Definition	Rating Reason
Substantial	There is a sound system of internal control designed to achieve objectives and minimise risk.	The controls tested are being consistently applied and risks are being effectively managed. Actions are of an advisory nature in context of the systems, operating controls and management of risks. Some medium priority matters may also be present.
Reasonable	There is a good system of internal control in place which should ensure objectives are generally achieved, but some issues have been raised which may result in a degree of risk exposure beyond that which is considered acceptable.	Generally good systems of internal control are found to be in place but there are some areas where controls are not effectively applied and/or not sufficiently developed. Majority of actions are of medium priority but some high priority actions may be present.
Partial	The system of internal control designed to achieve objectives is inadequate. There are an unacceptable number of weaknesses which have been identified and the level of non-compliance and / or weaknesses in the system of internal control puts the system objectives at risk.	There is an inadequate level of internal control in place and/or controls are not being operated effectively and consistently. Actions may include high and medium priority matters to be addressed.
Limited	Fundamental weaknesses have been identified in the system of internal control resulting in the control environment being unacceptably weak and this exposes the system objectives to an unacceptable level of risk.	The internal control is generally weak/does not exist. Significant non-compliance with basic controls which leaves the system open to error and/or abuse. Actions will include high priority matters to be actions. Some medium priority matters may also be present.

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Management actions have been agreed to address control weakness identified during the exit meeting and agreement of the draft Internal Audit report. All management actions will be entered onto the Pentana Performance Management System and progress in implementing these actions will be tracked and reported to the Strategic Management Board and the Overview & Audit Committee.

We categorise our management actions according to their level of priority:

Action Priority	Definition
High (H)	Action is considered essential to ensure that the organisation is not exposed to an unacceptable level of risk.
Medium (M)	Action is considered necessary to avoid exposing the organisation to significant risk.
Low (L)	Action is advised to enhance the system of control and avoid any minor risk exposure to the organisation.

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Appendix 2: Officers Interviewed

The following staff contributed to the outcome of the audit:

Name:	**Title:**
Mark Hemming	Director of Finance and Assets
Stuart Gowanlock	Corporate Planning Manager
Craig Newman	Data Intelligence Team Manager

The Exit Meeting was attended by:

Name:	**Title:**
Mark Hemming	Director of Finance and Assets
Stuart Gowanlock	Corporate Planning Manager
Craig Newman	Data Intelligence Team Manager

The auditors are grateful for the cooperation and assistance provided from all the management and staff who were involved in the audit. We would like to take this opportunity to thank them for their participation.

Appendix 3: Distribution List

Draft Report:

Mark Hemming	Director of Finance and Assets
Stuart Gowanlock	Corporate Planning Manager
Craig Newman	Data Intelligence Team Manager

Final Report as above plus:

Lynne Swift	Director of People and Organisational Development
Jason Thelwell	Chief Fire Officer
	Chairman of Bucks and Milton Keynes Fire Authority
Ernst and Young	External Audit

Audit Control:

Closing Meeting	03 March 2020
Draft Report	05 June 2020 (delayed due to Covid-19)
Management Responses	25 June 2020
Final Report	01 July 2020
Audit File Ref	19-45

Disclaimer

Any matters arising as a result of the audit are only those, which have been identified during the course of the work undertaken and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that could be made.

It is emphasised that the responsibility for the maintenance of a sound system of management control rests with management and that the work performed by Internal Audit Services on the internal control system should not be relied upon to identify all system weaknesses that may exist. However, audit procedures are designed so that any material weaknesses in management control have a reasonable chance of discovery. Effective implementation of management actions is important for the maintenance of a reliable management control system.

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