

## CHESHIRE FIRE AUTHORITY

ITEM: 3

MEETING OF : POLICY COMMITTEE  
DATE : 22 JUNE 2016  
REPORT OF : HEAD OF PLANNING PERFORMANCE &  
COMMUNICATION  
AUTHOR : CHRIS ASTALL

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SUBJECT : INTERNAL AUDIT OPINION AND ANNUAL REPORT  
2015-16

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### Purpose of Report

1. To present the Director of Audit Opinion and Internal Audit Annual Report provided by Mersey Internal Audit Agency (MIAA) who delivered the internal audit function for the Authority during 2015-16

### Recommended That:

- [1] Members note the Director of Audit's Opinion and Internal Audit Annual Report 2015-16 [**Appendix 1**].

### Background

2. The Internal Audit Plan for 2015-16 was approved by the Fire Authority at the start of the financial year. Quarterly reports have been presented to the Performance & Overview Committee to allow for monitoring of progress against audit plan and scrutiny of findings and recommendations.
3. The attached report is the annual report produced by MIAA which includes the Director of Audit's Opinion. This is a key document in assisting the Authority in completing its Annual Governance Statement (AGS), which forms part of the Authority's Statement of Assurance. The opinion is based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes (i.e. the organisation's system of internal control). This is achieved through a risk-based plan of work, agreed with management and approved by the Authority. Members will note that the opinion is one of significant assurance.
4. A representative of MIAA will attend the meeting to present the report.

### Financial Implications

5. Internal audit is a bought in service which is funded from within existing budgets.

## **Legal Implications**

6. The implementation of the annual Internal Audit Plan assists the Authority in meeting its legal obligations to maintain an effective internal audit function. Completion of the audit plan and Director of Audit Opinion contributes to the assurances available to the Authority which underpin their own assessment of the effectiveness of the organisation's system of internal control.

## **Equality & Diversity Implications**

7. There are no differential impacts on any particular section of the community.

## **Environmental Implications**

8. There are no specific impacts on the environment.

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**Appendix 1** – Internal Audit Director of Audit's Opinion and Annual Report 2015-16.