

CHESHIRE FIRE AUTHORITY

MEETING OF: PERFORMANCE AND OVERVIEW COMMITTEE
DATE: 2 MARCH 2022
REPORT OF: DIRECTOR OF GOVERNANCE AND COMMISSIONING
AUTHOR: LOUISE WILLIS/CHRIS ASTALL

SUBJECT: INTERNAL AUDIT – QUARTER 3, 2021-22
PROGRESS REPORT

Purpose of Report

1. To present to Members the Quarter 3, 2021-22 Progress Report.

Recommended: That Members

[1] note the information in the Progress Report highlighting any audit findings that they would like to receive further information about.

Background

2. Internal audit is an assurance function that provides an independent opinion to the Authority on the organisation's governance and internal control environment. Internal audit services are provided by Mersey Internal Audit Agency (MIAA).
3. Recommendations made by MIAA are presented formally in a report to relevant senior officers. Each recommendation is prioritised as Critical, High, Medium, or Low to reflect the assessment of risk. It is a management responsibility to respond to the recommendations and identify actions that can be taken to mitigate or reduce the risk.
4. Delivery of recommendations are monitored and tracked on the Service's Cheshire Planning System (CPS).

Information

5. The Progress Report for Quarter 3, 2021-22, provided by MIAA, is attached to this report as Appendix 1. The audit activity completed during the quarter was concerned with the following:
 - Financial Systems Substantial Assurance
 - Health and Wellbeing Substantial Assurance

Financial Implications

6. Internal audit is an outsourced service funded from base budget. Any additional financial implications arising from internal audit recommendation are assessed individually as part of the management response to final audit reports.

Legal Implications

7. Legal implications are considered when audit reports are presented to senior managers.

Equality and Diversity Implications

8. There are no differential impacts on any particular section of the community arising from this report.

Environmental Implications

9. There are no specific impacts on the environment arising from this report.

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BACKGROUND PAPERS: Information provided by Mersey Internal Audit Agency
(MIAA)

Appendix 1 – Quarter 3, 2021-22 Progress Report