

Internal Audit Follow Up Summary Report (June 2022)

Cheshire Fire and Rescue Service

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Acknowledgement and Further Information

Limitations

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regards to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

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Public Sector Internal Audit Standards

Our work was completed in accordance with Public Sector Internal Audit Standards

1 Report Distribution

This report has been compiled and issued solely for the consideration of the intended recipients named below.

Name	Position
Paul Vaughan	Treasurer
Andrew Leadbetter	Director of Governance and Commissioning g
Alex Waller	Deputy Chief Fire Officer
Chris Astall	Planning, Performance and Risk Officer
Performance and Overview Committee	

2 Introduction and Background

In making recommendations and agreeing action plans, it is intended that improvements may be made to both internal controls and operational effectiveness. However, in order to verify that the benefits of the recommendations are achieved, it is necessary to subsequently follow up on the implementation of agreed actions, in order to fully assess:

- Whether implementation has occurred or been superseded by further events: and
- Whether the actions have produced the intended effect.

Follow-up is, therefore, a vital aspect of the internal audit process and it is our policy, in accordance with the Internal Audit plan, to revisit previous assignments. Internal Audit will follow up a review when the last due date for the recommendations has passed.

3 Summary of Findings

The table below sets out the areas and recommendations which have been reviewed this time and the level of progress which has been made. Our review confirms that good progress has been made in implementing recommendations.

Audit Report	Total No. of Recs to be followed up	Implemented	Partial				Not Implemented				Superseded/ Not Accepted				Not Yet Followed Up				Comments
			C	H	M	L	C	H	M	L	C	H	M	L	C	H	M	L	
2015/16																			
NW Control Centre	1																		Recommendation superseded as no longer relevant.
2018/19																			
Performance Reporting	4	3			1														One Medium recommendation partially implemented – Original Date Sept 2020. Update June 2022: Following a post holder change for the GM - Organisational Performance Manager and a period of several months where this role was vacant, limited progress has yet been made on this task. We have also been waiting for the release of the new CRM and Data Management Fire Standards which are pivotal to ensuring the new PMF policy meets relevant national guidelines. The former has now been released and the latter is currently in consultation phase.

Appendix A: Risk Classifications

Risk Rating	Assessment Rationale
Critical	<p>Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to:</p> <ul style="list-style-type: none">• the efficient and effective use of resources• the safeguarding of assets• the preparation of reliable financial and operational information• compliance with laws and regulations.
High	<p>Control weakness that has or could have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organisation objectives.</p>
Medium	<p>Control weakness that:</p> <ul style="list-style-type: none">• has a low impact on the achievement of the key system, function or process objectives;• has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
Low	<p>Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.</p>