

CHESHIRE FIRE AUTHORITY

MEETING OF: PERFORMANCE AND OVERVIEW COMMITTEE
DATE: 7TH SEPTEMBER 2022
REPORT OF: TREASURER
AUTHOR: LOUISE WILLIS/CHRIS ASTALL

SUBJECT: INTERNAL AUDIT PROGRESS REPORT
QUARTER 1, 2022-23

Purpose of Report

1. To present the quarterly Internal Audit report to Members.

Recommended: That Members

- [1] Consider the information detailed in the report and appendix.

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. Mersey Internal Audit Agency (MIAA) provide internal audit services to the Authority.
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 actions associated with audit recommendations are monitored and tracked on the Cheshire Planning System (CPS).
5. In accordance with Public Sector Internal Audit Standards, the Head of Internal Audit (HoIA) is required to provide an annual opinion, 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, approved by the Authority, and monitored by the Performance and Overview Committee.

Information

Status Update

6. Appendix 1 to the report provides an update on the progress towards the delivery of the internal audit plan 2022/23.

Changes to the Plan

7. To achieve the best outcome for the Authority, it has been requested that the following audits be rescheduled to later in the year:
 - M365 -deployment and rollout.
 - Blue Light Collaboration – effectiveness of performance management, governance and cost sharing.

Future Reporting

8. The Authority is currently in the process of establishing an Audit Committee in line with a recommendation of the External Auditor.
9. It is anticipated that the Audit Committee will be launched in November 2022 and all future internal audit reporting will form part of the terms of reference of the new Audit Committee.

Financial Implications

10. 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

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

Equality and Diversity Implications

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

Environmental Implications

13. 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 – Internal Audit Status Report