



# Cheshire Fire and Rescue Service

**Internal Audit Plan (FINAL)** approved by Fire Authority 27<sup>th</sup> April 2022

2022/2023

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**MIAA Assurance** - provision of cost effective assurance (governance, risk and control) Insight (advice and best practice) and foresight (supporting clients on up and coming issues).

These services are delivered in partnership with you to ensure they are personal and responsive, ensuring the best possible customer experience.

# 1 Executive Summary

## 1.1 Working in partnership with you

MIAA Assurance, providing cost effective assurance, insight and foresight. These services are delivered in partnership with you to ensure they are personal and responsive, ensuring the best possible customer experience.



### Working with you

- ✓ Strong relationships
- ✓ In depth knowledge and understanding of organisation
- ✓ Strong risk assessment
- ✓ Tailored plan focused on your risks
- ✓ Focus on areas for improvement
- ✓ Flexible and responsive
- ✓ Strong service KPIs and delivery
- ✓ Events and Networking
- ✓ Advisory support
- ✓ Fully compliant External Quality Assessment

## 1.2 Your Risk Assessment

A strong risk assessment underpins the Internal Audit Plan. This has focused upon your Strategic Risk Register as this represents **Cheshire Fire and Rescue Service's** own assessment of the risks to achieving its strategic objectives.

## 1.3 Your Internal Audit Plan

Your Internal Audit service includes core assurances, a review of national and regional risk areas and strategic risks from your Risk Register. The draft plan is based on an initial risk assessment and provides indicative coverage for the organisation. The plan will remain flexible to allow for responses to emerging challenges that the organisation may face.

We will actively engage across the organisation to ensure we have a full and detailed understanding of your risks and can ensure we focus our work to best effect.

MIAA insights, including briefings and events will be integral to your plan.

**Your fees for 2022/23 are £22,700**

## 1.4 Your Internal Audit Team



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## 2 Transforming Internal Audit

### Internal Audit, Assurance and Solution Plans

We have always been quick to respond to changes in our clients operating environment and this has been evident in our delivery throughout the Covid19 pandemic which saw our teams work with flexibility and agility to deliver your internal audit service.

Our vision is for MIAA to continue to be a Trusted Advisor through the retention of personalised, local focus and relationships with the added benefits provided by an at scale provider.

This is about MIAA continuing to build on its shared services capability to create a comprehensive offering, which provides insight and supports transformational change whilst operating efficiently.

MIAA continue to review and re-engineer our audit service and the way we provide assurance to meet your needs in the changing landscape.



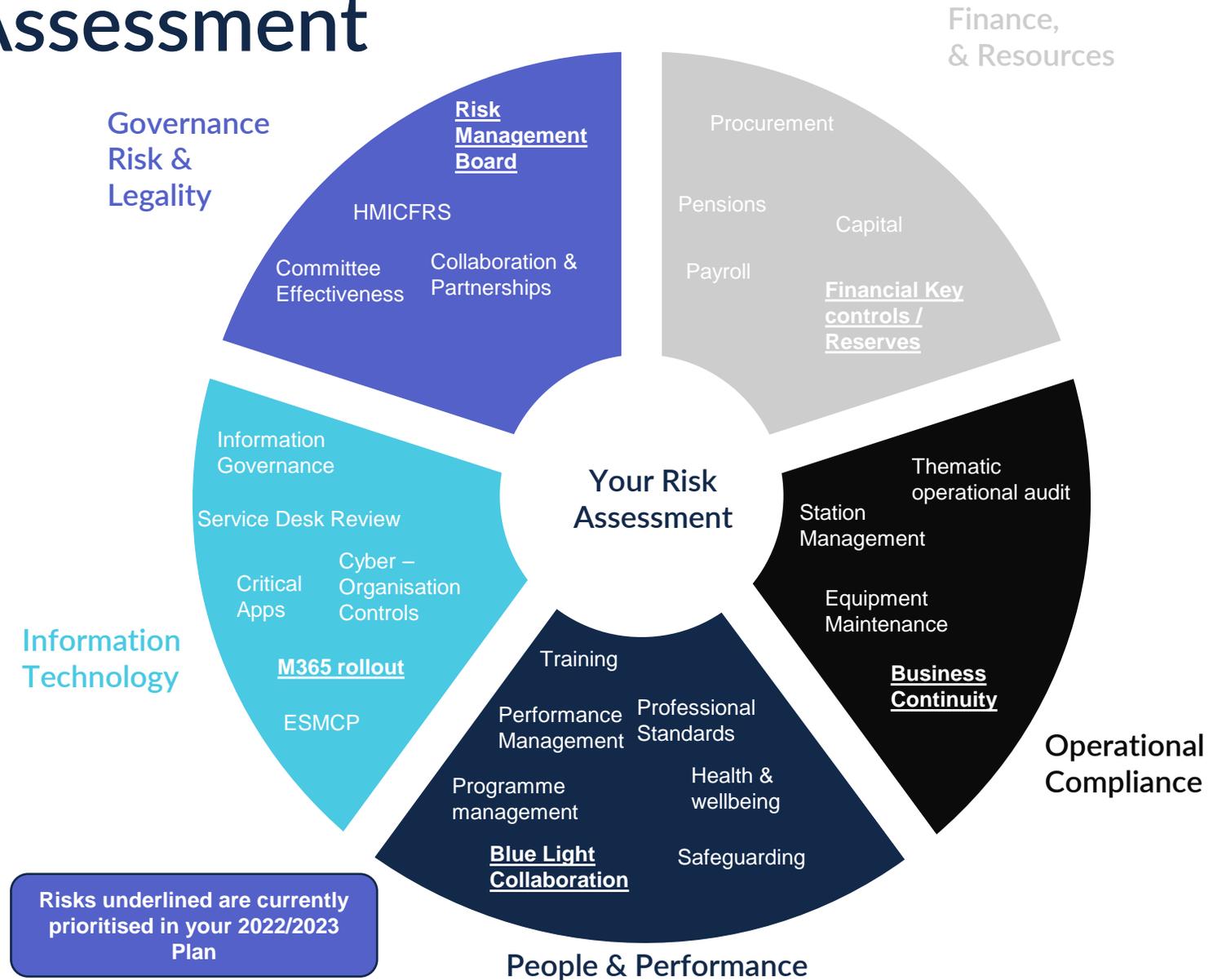
# 3 Internal Audit Risk Assessment

The internal audit plan is built from a risk assessment which has considered national and local system risks and your local strategic risk assessment, along with our breadth of experience and understanding of the challenges you face.

A key focus of our strategic risk assessment is understanding your vision and ensuring that the internal audit plan contributes to your objectives. This in turn ensures that the assurances provided are built around your risks.

The initial strategic risk assessment and internal audit risk assessment has considered:

- **Organisation intelligence** – including review of your Strategic Risk Register, Integrated Risk Management Plan, HMICFRS inspection outcomes and operational plans and performance.
- **Mandated assurance** – including core systems assurances to provide a Head of Internal Audit Opinion and Public Sector Internal Audit Standards requirements.
- **Previous Internal Audit coverage** – we have reviewed your previous Internal Audit coverage to ensure the proposed plan does not duplicate coverage.
- **Follow Up** – Internal Audit coverage will also include follow up of outstanding internal audit actions.



# 4 Your plan on a Page

## Planning Approach

- Risk Assessment of the external environment, system and organisation (including the Strategic Risk Register and Integrated Risk Management Plan).
- Engagement of Senior Management Team to influence the plan Use of MIAA's client risk database to inform planning.
- Coverage of Critical Business Systems to support organisation's objectives through the strategic internal audit plan.
- Provision of sufficient resources and expertise.
- Compliance with Public Sector Internal Audit Standards (PSIAS).

## Your Plan

The outcome of your risk assessment is summarised below:

### Organisational Reviews

Provision of assurances across core and risk based reviews:

- **Financial Systems including Reserves**
- **Blue Light Collaboration**
- **Business Continuity**
- **M365 Rollout / deployment**
- **Risk Management Board**

## Follow Up and Contingency

## Outcomes

Head of Internal Audit Opinion to inform the AGS

Assignment assurance levels

Recommendations, advice, and guidance to enhance the control environment

Insights through briefings, thought leadership events and benchmarking.

## 5 Operational Internal Audit Plan 22/23

Review & Scope	Strategic Risk Ref / Rationale	Audit Days	Planned Delivery	Lead
<b>Governance , Risk and Legality</b>				
<b>Risk Management Board:</b> Attendance and contribution to Risk Management Board	<b>Management Request</b>	1	Q1 – Q4	Director of Governance & Commissioning
<b>Finance &amp; Sustainability</b>				
<b>Key Financial Controls including Reserves:</b> Annual evaluation of the key financial controls. We will also undertake additional work on the management and use of reserves/effectiveness of PBB process.	<b>Core Assurance</b>	15	Q3	Treasurer / Head of Finance
<b>Operational Compliance</b>				
<b>Business Continuity:</b> To ensure that CFRS has adequate business continuity plans in place to respond to and recover from a significant incident or loss of service. We will focus on IT loss and include arrangements for NW Fire Control.	<b>Management Request</b>	10	Q1	Head of Operational Policy and Assurance
<b>People and Performance</b>				
<b>Blue Light Collaboration:</b> The audit will focus on the effectiveness of performance management, governance and cost sharing arrangements.	<b>Risk Map</b>	14	Q2	Deputy Chief Fire Officer / Director of Governance & Commissioning
<b>Information and Technology</b>				
<b>Microsoft365 Delivery:</b> Evaluation of the deployment and rollout of M365. This will include consideration of the approach to information management and impact on working practices.	<b>Risk Map</b>	10	Q2	Director of Governance & Commissioning
<b>Follow up &amp; Contingency</b>				
<b>Follow up and Contingency</b>	<b>PSIAS requirement</b>	10	Q1 – Q4	Director of Governance & Commissioning
<b>Planning &amp; Reporting</b>				
<b>Planning, Management, Reporting &amp; Meetings</b>	<b>PSIAS requirement</b>	10	Q1 – Q4	Director of Governance & Commissioning

## Public Sector Internal Audit Standards

Our work was completed in accordance with Public Sector Internal Audit Standards and conforms with the International Standards for the Professional Practice of Internal Auditing.

## Limitations

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.

Reports prepared by MIAA are prepared for your sole use and no responsibility is taken by MIAA or the auditors to any director or officer in their individual capacity. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose and a person who is not a party to the agreement for the provision of Internal Audit and shall not have any rights under the Contracts (Rights of Third Parties) Act 1999.