



Internal Audit Progress Report Audit Committee (January 2023)

Cheshire Fire and Rescue Service

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Your Team

Name	Role	Contact Details
Anne-marie Harrop	Engagement Lead	Anne-marie.harrop@miaa.nhs.uk 07920 150313

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.

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.

Public Sector Internal Audit Standards

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

1 Introduction

This report provides an update to the Audit Committee in respect of the progress made against the Internal Audit Plan for 2022/23 and brings to your attention matters relevant to your responsibilities as members of the Committee.

This progress report provides a summary of Internal Audit activity and complies with the requirements of the Public Sector Internal Audit Standards.

Comprehensive reports detailing findings, recommendations and agreed actions are provided to the organisation, and are available to Committee Members on request. In addition, a consolidated follow up position is reported on a periodic basis to the Audit Committee.

This progress report covers the period October 2022 to December 2022.

2 Key Messages for Audit Committee Attention

Since the last meeting of the Committee, there has been focus on the following areas:

2021/22 Audit Reviews	The following report has been finalised: <ul style="list-style-type: none">• Key Financial Controls & Reserves review. The following reviews are in progress: <ul style="list-style-type: none">• Station Management Framework – Fieldwork Commences 23/1/23• Microsoft 365 (M365) Project Rollout – Fieldwork Commences 17/1/23
Follow Up	An update on progress in taking forward prior year audit recommendations was provided to the committee in June 2022.
Audit Plan Changes	After the last Audit Committee meeting discussion we agreed the following : <ul style="list-style-type: none">• Blue Light Collaboration – We agreed to a change to the audit plan and this review has now been replaced by a Station Management Framework audit across 4 sites.• Microsoft 365 delivery – This review has now been agreed.
Insights	Audit Committee Chairs Webinars

We are continuing to hold webinars with groups of NHS / Client Audit Committee Chairs focusing upon governance challenges and other key issues.

Collaborative Masterclass Events

- [Leading for Social Justice and Health Equality \(2nd February 2023\)](#)

Events are free for MIAA clients to book a place visit our website www.miaa.nhs.uk and click on events.

Appendix A: Contract Performance

The Public Sector Internal Audit Standards (PSIAS) state that ‘The chief audit executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement.’

Audit Plan 2022/23

HOIA Opinion Area	Status	Assurance Level
Core/ Mandated Assurances		
Key Financial Controls (including Reserves)	Complete	High
Risk Based Assurances		
Risk Management Board	Q 1 - 4	N/A
Business Continuity	Complete	Significant
Station Management Framework	In progress	
Microsoft 365 Delivery	In progress	
Follow Up		
Qtr 1	Complete	N/A
Qtr 4	Q4	N/A

Appendix B: Performance Indicators

The primary measure of your internal auditor’s performance is the outputs deriving from work undertaken. The following provides performance indicator information to support the Committee in assessing the performance of Internal Audit.

Element	Reporting Regularity	Status	Summary
Delivery of the Head of Internal Audit Opinion (Progress against Plan)	Each Audit Committee	Green	There is ongoing engagement and communications regarding delivery of key reviews to support the Head of Internal Audit Opinion.
Issue a Client Satisfaction Questionnaire following completion of every audit.	Every Report	Green	No issues reported
Percentage of recommendations which are implemented	Twice per year	Green	Follow up reports are provided twice per year.
Qualified Staff	Annual	Green	MIAA have a highly qualified and diverse workforce which includes 75% qualified staff. The Senior Team delivering the Internal Audit Service are CCAB/IIA qualified.
Quality	Annual	Green	MIAA operate systems to ISO Quality Standards. The External Quality Assessment, undertaken by CIPFA, provides assurance of MIAA’s compliance with the Public Sector Internal Audit Standards. MIAA conforms with the Public Sector Internal Audit Code of Ethics.