

Internal Audit Follow Up Summary Report (March 2023)

Cheshire Fire and Rescue Service

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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 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
Alex Waller	Chief Fire Officer
Chris Astall	Planning, Performance and Risk Officer
Audit 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	
2018/19																			
Performance Reporting	4	3			1														One Medium recommendation partially implemented – Original Date Sept 2020. Update March 2023: Discussions have taken place in relation to the new PMF and delays have occurred due to Covid and preparation for HMICFRS inspection. A new PMF will be agreed by October. Revised Date: 31st October 2023.
2020/21																			
Blue Light Collaboration (BLC)	3				3														All recommendations on hold due to BLC benefits review.

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			C	H	M	L	C	H	M	L	C	H	M	L	C	H	M	L	
2021/22																			
Cyber	5		2	3															All recommendations partially implemented. Due to the sensitive nature of the recommendation's full details are not provided. Revised dates for full implementation have been agreed and an update will be provided to the July Audit Committee.
Health & Wellbeing	1	1																	Complete
Working Time Arrangements	5	1	1	3															Rec 1 – High Risk Original Date Oct 2022. Update March 2023: Revised Working Time Policy has been developed awaiting review and sign off approval. Revised Date: 30th September 2023 Rec 2 – Medium Risk Update March 2023: The Authority is continuing to work with our HR system suppliers to try to find a cost-effective digital solution. Garton are unable to make the necessary system changes so we are working with our HR system suppliers to try to find an alternative solution. Revised Date: 30th September 2023

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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		
																				Rec 3 – Medium Risk Update March 2023: Fatigue Management Policy is being drafted. A new staffing hub has been formed. One of the key tasks is to ensure overtime (PAS) is restricted to 2 per person per month. This is applied as per the duty agreement. Revised Date: 31st July 2023 Rec 4 – Medium Risk This is related to the above. Revised Date: 31st July 2023
Operational Debrief and Learning	4	4																		Complete

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>