Recommendations Follow Up Assignment Report 2023/24

Cheshire Fire and Rescue Service

January 2024

Contents

MIAA would like to thank all staff for their co-operation and assistance in completing this review.

This report has been prepared as commissioned by the organisation, and is for your sole use. If you have any queries regarding this review please contact the Engagement Manager. To discuss any other issues then please contact the Director.

1 Executive Summary

A key part of the work undertaken by MIAA as your internal auditors involves us making recommendations to improve and strengthen governance, risk management and controls to support the organisation in achieving its objectives. To verify that the benefits of the recommendations are achieved, it is necessary to subsequently follow up on 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- Whether implementation has occurred or been superseded by further events; and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.

The table overleaf 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Audit Report	Total No. of Recs to be followed up	Implemented	Partial				Not Implemented				Superseded/ Not Accepted				Not Yet Followed Up				Comments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	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Complete
2020/21																			
Blue Light Collaboration (BLC)	3	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**Rec 1 High (Partially Implemented) Blue Light Agreement and Service Specs update.** **Rec 2 High (Partially Implemented) Review of service key performance indicators.** **Rec 3 High (Partially Implemented) Governance and oversight of arrangements.** **Management Update:** The Blue Light Collaboration audit was completed back in July 2021. There were a number of recommendations that were essentially held in abeyance pending a body of work involving the Service and Constabulary. This work has led to reviews of all of the Joint Corporate Services (considering efficiency and effectiveness) and to the completion of the 'Steady State' Collaboration Agreement (in December 2023). The Service and

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			C	H	M	L	C	H	M	L	C	H	M	L	C	H	M	L	
																			Constabulary have agreed to the disestablishment of a number of the Joint Corporate Services as a result of the reviews and will be considering the final set of reviews in early 2024. In the meantime, the Service and Constabulary have committed to continue the collaboration, with improved governance. During the first quarter of 2024-25 Management will return to the audit recommendations with a view to providing evidence that they have been appropriately dealt with.
2021/22																			
Cyber	5	1	-	1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	**Rec 1: High (Partially Implemented – 4 of 6 aspects completed) 3rd party supplier security.** In progress further evidence of supplier security arrangements to be provided. **Revised Date: 31/3/24** **Rec 2 High (Complete)** **Rec 3: Medium (Partially Implemented – 2 of 4 aspects completed) Training system** Date extended to evidence to confirm that actions required from the CISO ISO 27001 baseline control set

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			C	H	M	L	C	H	M	L	C	H	M	L	C	H	M	L	
																			assessment for the training network are complete and that all data exchange arrangements for the training network are confirmed as being in place. **Revised Date: 31/3/24** **Rec 4: Medium (Partially Implemented 2 of 4 aspects completed) System criticality.** Evidence of service catalogue review and prioritisation is required. **Revised Date: 31/3/24** **Rec 5: Medium (Partially Implemented 1 of 5 aspects completed) Incident Learning** Date extended to ensure that reference to learning and training post incident is reflected in the Security Incident Policy and the Training Plan. **Revised Date: 31/3/24**
Working Time Arrangements	5	1	-	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	**Rec 1: High (Partially Implemented) Monitoring Opt Outs.** Revised Working Time Policy has been developed awaiting review and sign off by approval. **Revised Date 31/3/24**

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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 2: High (Partially Implemented) - Address Single point of Failure Date extended as CFRS are currently looking at transferring the knowledge to several personnel within the team to reduce the risk of failure. **Revised Date 31/3/24** **Rec 3: Medium (Partially Implemented)- Monitoring 48hr breaches** Revised Fatigue Management Policy being drafted with improved management and staff conversations in relation to breaches. 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 31/3/24** **Rec 4: Medium (Partially Implemented) Policies and Procedures** In progress **Revised Date 31/3/24** **Rec 5 : Low - Complete**

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	
2022/23																			
Business Continuity	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Complete
Microsoft 365 (M365) Project Rollout	6	3	-	1	2	-	-	-	-	-	-	-	-	-	-	-	-	-	**Rec 1: High – Complete** **Rec 2: High (Partially Implemented) Document and implement a data retention, cleansing and archiving strategy, and schedule.** Will commence once new resource takes up post. **Revised Date 31/3/24** **Rec 3: High – Complete** **Rec 4: Medium (Partially Implemented) Data management including defining data classification/labelling, retention, cleansing and archiving policy.** New Information Management / data governance resource starts in Jan 2024 **Revised Date 31/3/24** **Rec 5: Medium (Partially Implemented) Project closedown** Project closedown anticipated Feb 24

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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	
																			Revised Date 31/3/24 **Rec 6 Change control – Complete**
Station Management Framework	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Complete
TOTAL	27	13	0	7	7	0	0	0	0	0	0	0	0	0	0	0	0	0	

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Appendix A: Assurance Definitions and Risk Classifications

Level of Assurance	Description
High	There is a strong system of internal control which has been effectively designed to meet the system objectives, and that controls are consistently applied in all areas reviewed.
Substantial	There is a good system of internal control designed to meet the system objectives, and that controls are generally being applied consistently.
Moderate	There is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk.
Limited	There is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls puts the achievement of the system objectives at risk.
No	There is an inadequate system of internal control as weaknesses in control, and/or consistent non- compliance with controls could/has resulted in failure to achieve the system objectives.

Risk Rating	Assessment Rationale
Critical	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: • 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	Control weakness that has or is likely to 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 significantimpact on the achievement of the overall organisation objectives.
Medium	Control weakness that: • 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	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.

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Appendix B: Report Distribution

Name	Title
Paul Vaughan	Treasurer
Andrew Leadbetter	Director of Governance
Alex Waller	Chief Fire Officer
Chris Astall	Planning, Performance and Risk Officer
Audit Committee	

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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.