



# Cheshire Fire and Rescue Service

Draft Internal Audit Plan 2024/2025

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## Your Internal Audit Team



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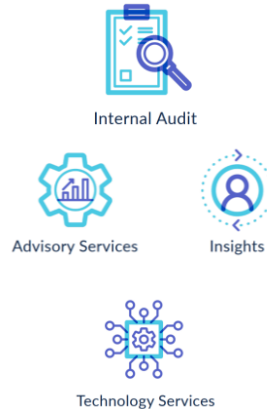
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# 1 Executive Summary

## 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 the organisation
- ✓ Strong risk assessment
- ✓ Tailored plan focused on your risks
- ✓ Core assurances integral to your assurance framework
- ✓ Focus on areas for improvement
- ✓ Flexible and responsive
- ✓ Strong service KPIs and delivery
- ✓ Insights from our wider client base, at both organisation and system levels
- ✓ Benchmarking insights
- ✓ 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, 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.

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



## 2 Your Assurance and Solutions Services

### Internal Audit, Assurance and Solution Plans

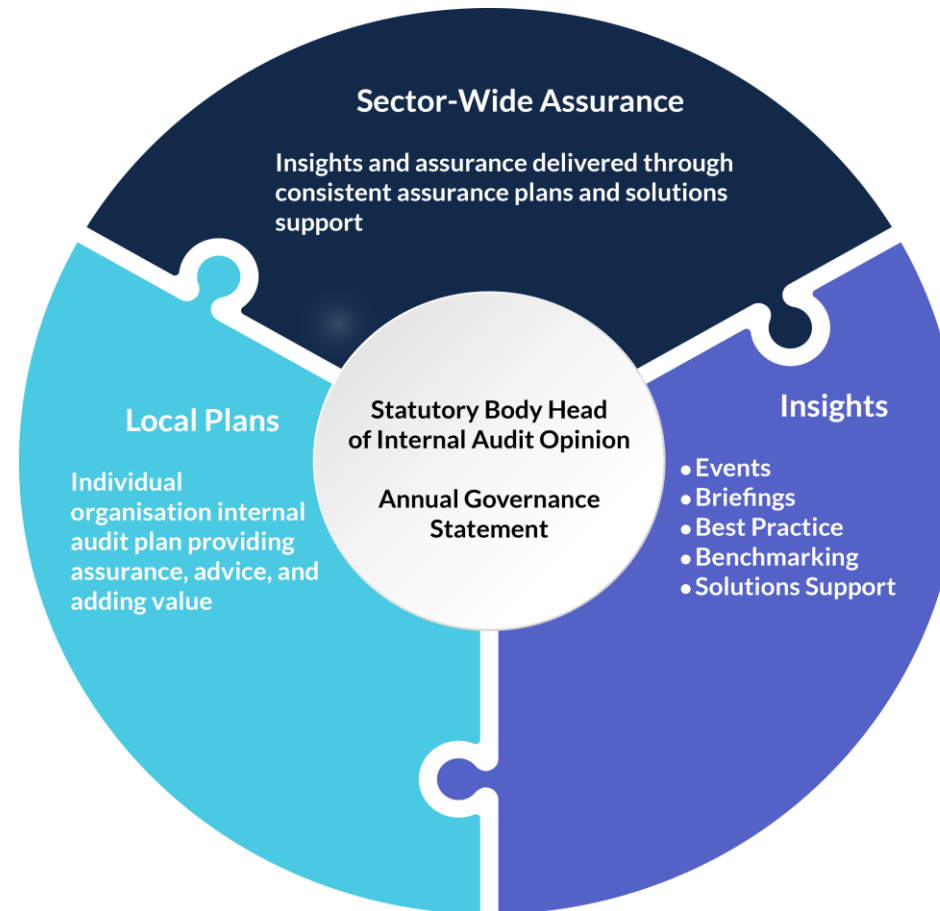
The public sector landscape in England continues to change with domestic, international and economic challenges being felt for many years to come.

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, adds value and supports transformational change whilst operating efficiently.

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

This is about risk assessment at every level and regrouping audit plans and advisory commissions to support organisations and the wider public sector.



# 2 Your Internal Audit, Assurance and Solutions Services – Adding Value

Client Focused  
Research & Development  
Briefings & Events  
Specialist Services  
Flexibility and ability to respond and adapt



Embedded external insights and local presence  
Access to MIAA Insights  
Retention of corporate memory and relationships

Local presence  
Multi-disciplinary teams and specialist resource integral to the core service  
Use of technology to provide efficient and effective service  
Flexibility

No surprises  
Relations and ongoing communications  
Regular management and Audit Committee reporting

ISO accredited systems  
Significant experience and knowledge brought from our extensive client base

# 2 Your Internal Audit, Assurance and Solutions Services – Adding Value

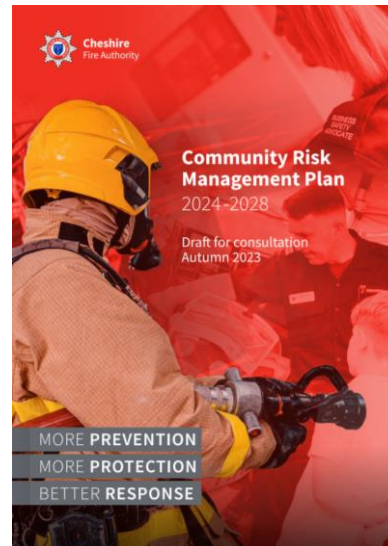
## Understanding Your Vision, Objectives and Risks

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.

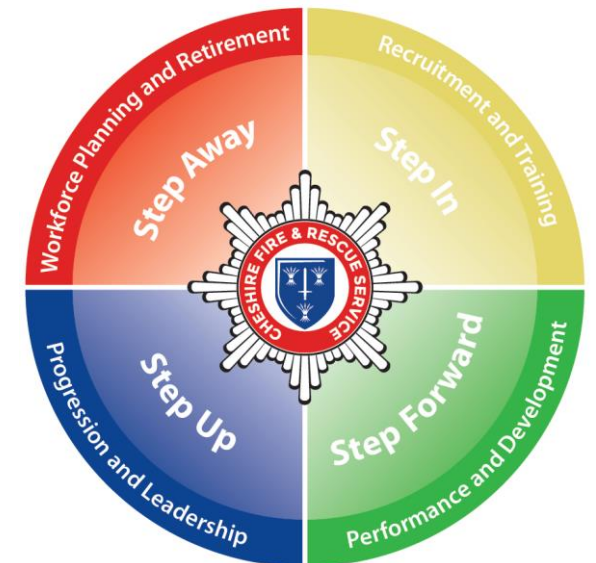
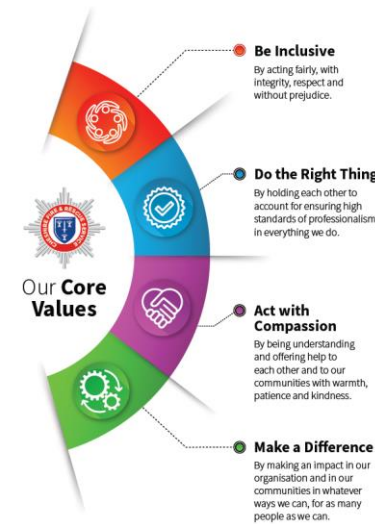
### Assurance Built Around Your Risks And Priorities

- *Financial sustainability*
- *Delivery of the Community Risk Management Plan (CRMP) and annual plan for 2024-25 priorities and programmes*
- *Responding to fires, emergencies, and major incidents*
- *Cyber and IT resilience*
- *Workforce*

We map your strategic priorities and strategic risks to the Internal Audit Plan. This is reviewed as part of the risk assessment process to ensure that the plan remains focused on the organisation’s key risks and challenges and adds value.



## Our Core Values







# 3 Internal Audit Risk Assessment

The Cheshire Fire and Rescue Service internal audit plan is built from a risk assessment which has considered national and local system risks, place based developments 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, Community Risk Management Plan and operational plans and performance.
- **Assurance mapping** – utilisation of the 3 lines of assurance model and professional standards to ensure focused coverage.
- **Core assurance** – including core systems assurances 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 Internal Audit Plan on a Page

For Cheshire Fire and Rescue Service this is the planning approach we will adopt:

## Planning Approach

- Risk Assessment of the external environment, system and organisation (including your Strategic Risk Register and Community Risk Management Plan).
- Engagement of Audit Committee, Senior Leadership Team.
- 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

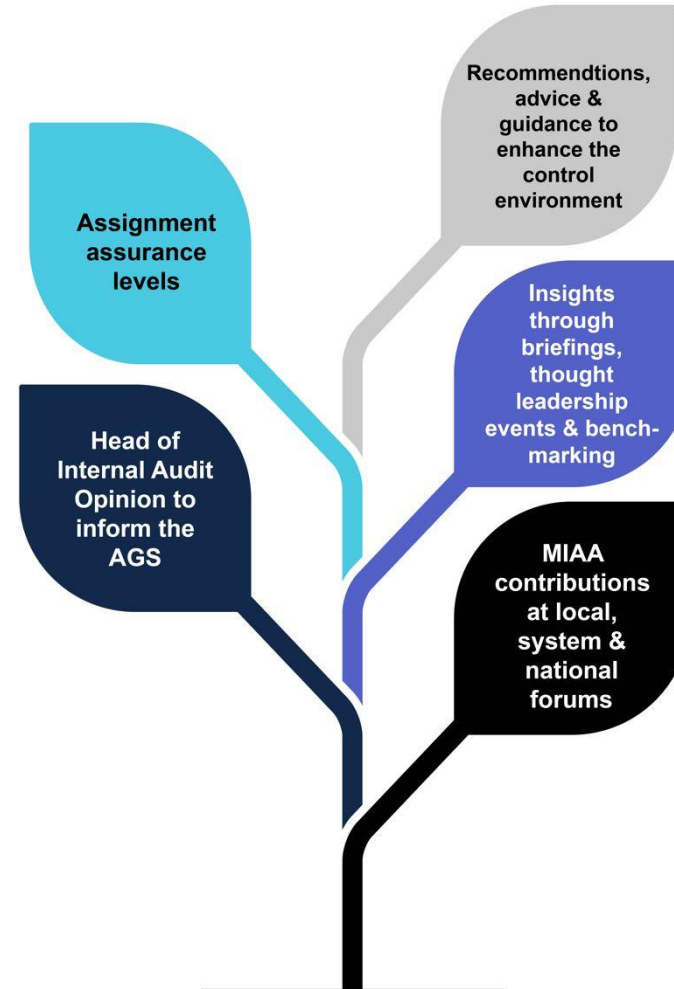
The outcome of your risk assessment is summarised below:

**Organisational Reviews**  
Provision of assurances across core and risk-based reviews

- **Blue Light Collaboration Transition**
- **On-call Pay and Recognition**
- **Fleet Management**
- **Key Financial Systems**
- **National Fraud Initiative**
- **Information Governance**

## Follow Up and Contingency

## Outcomes



## Added Value



# 5 Operational Internal Audit Plan 24/25

Review & Scope	Risk / Rationale	Planned Delivery	Lead
<b>Governance, Risk &amp; Legality</b>			
<b>Blue Light Transition:</b> Evaluation of the governance and performance arrangements in place for services that remain part of the collaboration and a sample of services that have moved in-house.	<b>Strategic Risk Register</b>	Q4	Deputy Chief Fire Officer
<b>Finance &amp; Sustainability</b>			
<b>Key Financial Systems :</b> Annual evaluation of the key financial systems to provide assurance that the most significant key controls are appropriately designed and operating effectively in practice.	<b>Core Assurance / Strategic Risk Register</b>	Q3	Treasurer
<b>National Fraud Initiative:</b> Preparation for the NFI data match exercise.	<b>Mandated Requirement</b>	Q4	Treasurer
<b>People &amp; Performance</b>			
<b>On-Call Pay and Recognition:</b> Evaluation of the systems and processes in place for on-call pay and the effectiveness of recognition and retention of on-call firefighters.	<b>HMICFRS report</b>	Q2	Treasurer
<b>Compliance</b>			
<b>Fleet Management:</b> Evaluation of the systems and processes in place relating to the management of the Fire Service's vehicle fleet.	<b>HMICFRS report</b>	Q1	Head of Operational Policy and Assurance
<b>Information Technology</b>			
<b>Information Governance:</b> To provide assurance over the effectiveness of information governance arrangements including subject access and freedom of information requests.	<b>Core Assurance/Risk Assessment</b>	Q4	Director of Governance
<b>Follow up &amp; Contingency</b>			
<b>Follow up and Contingency</b>	<b>PSIAS requirement</b>	Q1 - Q4	Treasurer
<b>Planning &amp; Reporting</b>			
<b>Planning, Management, Reporting &amp; Meetings</b>	<b>PSIAS requirement</b>	Q1 - Q4	Treasurer



# Appendix A – 3 Year Strategic Plan

Your 3-year strategic audit plan is set out below.

2024/25	2025/26	2026/27
<ul style="list-style-type: none"><li>• Key Financial Systems</li><li>• National Fraud Initiative</li><li>• Blue Light Transition</li><li>• On-Call Pay and Recognition</li><li>• Fleet Management</li><li>• Information Governance</li></ul>	<ul style="list-style-type: none"><li>• Key Financial Systems</li><li>• National Fraud Initiative</li><li>• Critical Applications</li><li>• Estates</li><li>• Incident Management and Learning</li><li>• Response Times</li></ul>	<ul style="list-style-type: none"><li>• Key Financial Systems</li><li>• National Fraud Initiative</li><li>• HR / Payroll/ Pensions</li><li>• Risk Management</li><li>• Performance / SMF</li><li>• Prevention</li></ul>



# Appendix B – MIAA – Assurance and Solutions

MIAA, as an NHS not for profit shared service provides internal audit assurance and a range of specialist advisory support. Advisory support is not restricted to audit clients. Where advisory support is provided to audit clients, there is a clear separation of duties and no interdependencies. There is however an effective interrelationship to inform planning.

## MIAA Internal Audit Assurance

*Internal audit is an independent, objective assurance and consulting activity designed to add value and improve the organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.*

- Internal Audit operates to the Public Sector Internal Audit Standards, compliance with which is confirmed through independent external quality assessment.
- We develop risk-based plans to determine the priorities of our internal audit activity which is consistent with the organisation's goals.
- Whilst we undertake consulting/advisory activities these are completed in the context of the activities' potential to improve the management of risks, add value and improve the organisation's operations. These engagements must be reflected in the internal audit plan.
- Public sector requirement for an annual statement to be made by the Head of Internal Audit on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control
- We report to and are accountable to the Audit Committee.

## MIAA Solutions

MIAA has taken the step of establishing a separate advisory service offer. Agile support to any organisation including, but not restricted to NHS organisations.

- We provide expert delivery, advice and guidance in respect of system development, known system challenges and/or subject matter expertise to address corporate challenges and transformation.
- There is no annual plan. All commissions are on an agreed project basis.
- Projects may be cross system or at scale (e.g. region wide) and delivered to any organisation. Some may be internal audit clients, many are not.
- This service is managed and delivered independently of MIAA Assurance.
- Our advisory services are commissioned by and report to Executive leads.

## 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.