

# **CHESHIRE FIRE AUTHORITY**

**MEETING OF:** CHESHIRE FIRE AUTHORITY  
**DATE:** 26<sup>TH</sup> APRIL 2017  
**REPORT OF:** DIRECTOR OF GOVERNANCE AND COMMISSIONING  
**AUTHOR:** CHRIS ASTALL

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**SUBJECT:** INTERNAL AUDIT PLAN 2017-18

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## **Purpose of Report**

1. To seek approval for the Authority's 2017-18 Internal Audit Plan.
2. The Plan (attached to the report as Appendix 1) has been prepared by Mersey Internal Audit Agency (MIAA), the supplier of internal audit services to the Authority. A representative of MIAA will attend the meeting to present the plan to Members.

## **Recommended:**

- [1] That Members approve the Internal Audit Plan for 2017-18.

## **Background**

3. Under the United Kingdom Public Sector Internal Audit Standards (PSIAS), the Authority is required to implement an annual risk-based internal audit plan from which an annual assurance opinion can be derived. The internal audit activity must evaluate and contribute to the improvement of governance, risk management and control processes using a systematic and disciplined approach, focusing on the following key aspects:
  - Achievement of the organisation's strategic objectives;
  - Reliability and integrity of financial and operational information;
  - Effectiveness and efficiency of operations and programmes;
  - Safeguarding of assets; and
  - Compliance with laws, regulations, policies, procedures and contracts.
4. The Authority's internal audit function is outsourced and the provider is MIAA. MIAA has developed the Plan (Appendix 1) after considering the Authority's plans, risk profiles and engagement with relevant Heads of Department and Senior Officers.

## **Information**

5. Findings from internal audits are used by management to take action where control weaknesses are identified and also to provide the evidence upon which MIAA base a professional opinion about the adequacy and effectiveness of the Authority's governance, risk management and control arrangements.
6. Progress against the Plan will be monitored by the Performance & Overview Committee (P&O) as part of the Service's quarterly performance reporting cycle and any specific issues identified during the year may be escalated by P&O to the Fire Authority. Implementation of recommendations is also monitored and tracked by senior officers on the Cheshire planning system, and any critical weaknesses identified are escalated to the Risk Management Board (RMB).

## **Financial Implications**

8. Internal audit is an outsourced service which is funded from existing budgets.

## **Legal Implications**

9. The delivery of the Internal Audit Plan helps to ensure that the Authority is able to meet its requirement to produce an Annual Governance Statement.

## **Equality & Diversity Implications**

10. There are no equality and diversity impacts arising from this report.

## **Environmental Implications**

11. There are no specific impacts on the environment arising from this report.

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**BACKGROUND PAPERS: None**

**Appendix 1: Internal Audit Plan 2017-18**