

CHESHIRE FIRE AUTHORITY

MEETING OF: PERFORMANCE AND OVERVIEW COMMITTEE
DATE: 6TH SEPTEMBER 2017
REPORT OF: DIRECTOR OF GOVERNANCE AND COMMISSIONING
AUTHOR: CHRIS ASTALL

SUBJECT: INTERNAL AUDIT PLAN – QUARTERLY
PROGRESS AND FOLLOW UP REPORTS

Purpose of Report

1. To present a quarterly progress summary in relation to the 2017-18 Internal Audit Plan together with the consolidated Follow Up Report (attached as Appendix 1 and 2). Mersey Internal Audit Agency (MIAA) will attend the meeting to present the reports.

Recommended that Members:

- [1] review the reports appended to this report; and
- [2] highlight any matters which require further explanation.

Background

2. Internal audit is an assurance function that provides an independent opinion to the Authority on the organisation's control environment.
3. Recommendations made by MIAA are presented formally in a report to the relevant senior officer(s). Each recommendation is prioritised as Critical, High, Medium, or Low to reflect the assessment of risk. It is a management responsibility to respond to the recommendations and identify actions that can be taken to mitigate or reduce the risk.
4. Terms of reference (ToR) and final audit reports are reviewed by senior officers and significant risks identified may be referred to the Risk Management Board (RMB). The Performance and Overview Committee receives quarterly updates for the purpose of monitoring and scrutiny of progress against the Internal Audit Plan.
5. Delivery of recommendations are monitored and tracked on the Service's Cheshire Planning System (CPS).

Information

Internal Audit Progress Report

6. This Internal Audit Progress Report is attached as Appendix 1 to this report.

Audit reviews completed since last reported to Performance and Overview Committee

7. Site Specific Risk Information (SSRI) – **Significant Assurance**
8. Partnership Arrangements – **Significant Assurance**

Audit work in progress:

9. Business Audits - **Fieldwork complete and report being drafted**
10. Business Continuity – **Fieldwork in progress**
11. Equality and Diversity Recruitment - **Fieldwork in progress**
12. National Fraud Initiative – **Fieldwork in progress**

Internal Audit Follow Up Report

13. The follow-up audit completed in August 2017 is to provide assurance regarding management implementation of agreed actions. The Internal Audit Follow Up Report is attached to this report as Appendix 2.

Request for audit plan changes

14. There have been no requests for change during the Quarter 1 reporting period.

Financial Implications

15. Internal audit is an outsourced service funded from base budget. Any additional financial implications arising from internal audit recommendations are assessed individually as part of the management response for final audit reports.

Legal Implications

16. There are no specific legal implications arising from this report.

Equality & Diversity Implications

17. There are no differential impacts on any particular section of the community arising from this report.

Environmental Implications

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

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**Appendix 1 – Internal Audit Progress Report Q1 (17-18)
Appendix 2 – Internal Audit Follow Up Report (16-17)**