

# CHESHIRE FIRE AUTHORITY

**MEETING OF:** PERFORMANCE AND OVERVIEW COMMITTEE  
**DATE:** 22<sup>ND</sup> NOVEMBER 2017  
**REPORT OF:** DIRECTOR OF GOVERNANCE AND COMMISSIONING  
**AUTHOR:** CHRIS ASTALL

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**SUBJECT:** INTERNAL AUDIT PLAN – QUARTERLY PROGRESS REPORT (Q2)

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## Purpose of Report

1. To provide Members of Performance and Overview Committee with the quarterly progress summary (Q2) relating to the 2017-18 Internal Audit Plan.

### Recommended: That

- [1] Members of the Performance and Overview Committee review and note the attached report; and
- [2] Members highlight any specific audit findings for which they would like to receive further detail.

## Background

2. Internal audit is an assurance function that provides an independent opinion to the Authority on the organisation's control environment. Appendix 1 to this report contains the Internal Audit Progress Report for Quarter 2 2017-18 prepared by Mersey Internal Audit Agency (MIAA). A representative from MIAA will attend the meeting.
3. Recommendations made by MIAA are presented formally in a report to relevant senior officers. Recommendations are prioritised as Critical, High, Medium, or Low to reflect the assessment of risk. Management is responsible for responding to the recommendations identifying 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. Critical recommendations 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 against the Internal Audit Plan.
5. Activity in relation to recommendations is monitored and tracked on the Service's Cheshire Planning System (CPS).

## Information

### Audit reviews completed since the last report to Performance and Overview Committee

6. National Fraud Initiative

### Current audit work in progress:

8. **Fire Safety Audits** – To provide assurance that CFRS has a robust fire safety audit process, which supports the Service’s vision, and businesses receive consistent and common advice, information and enforcement practices. **Fieldwork Complete, Draft Report Issued**
9. **Business Continuity** – To undertake a baseline assessment of current arrangements against best practice and to assess the robustness of the business continuity arrangements in place. **Fieldwork Complete, Draft Report Issued**
9. **Equality and Diversity Recruitment** – To review the Authority’s strategy and processes to demonstrate compliance with the Equality Act and the steps taken to deliver on key objectives. **Fieldwork Complete, Draft Report Issued**
10. **Station Management Framework** – To provide assurance on the effectiveness of the controls and processes in place at a local level for compliance with the Station Management Framework. **Planning Meeting Arranged**
11. **Combined Financial Systems** – To review key controls within financial systems including procurement / tendering. **Planning Meeting Arranged**

### Request for plan changes

12. There have been no requests for change during the Quarter 2 reporting period.

### Financial Implications

13. 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

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

### Equality & Diversity Implications

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

## **Environmental Implications**

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

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**Appendix 1 – Internal Audit Progress Report Quarter 2 (2017-18)**