

CHESHIRE FIRE AUTHORITY

MEETING OF: PERFORMANCE AND OVERVIEW COMMITTEE
DATE: 28TH FEBRUARY 2018
REPORT OF: DIRECTOR OF GOVERNANCE AND COMMISSIONING
AUTHOR: CHRIS ASTALL

SUBJECT: INTERNAL AUDIT PLAN – QUARTERLY
PROGRESS REPORT (Q3)

Purpose of Report

1. To provide a quarterly progress summary (Q3) relating to the Authority's 2017-18 Internal Audit Plan.

Recommended that: Members

- [1] review and note the attached reports; and
- [2] 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 3 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 last report to Performance and Overview Committee

6. Equality & Diversity – Recruitment
7. Fire Safety Audit
8. Business Continuity

Current audit work in progress:

9. **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.

Fieldwork Scheduled

10. **Combined Financial Systems** – To review key controls within financial systems including procurement / tendering.

Fieldwork Scheduled

11. **IT Review** – Scoping in Progress

Financial Implications

12. 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

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

Equality & Diversity Implications

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

Environmental Implications

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

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Appendix 1 – Internal Audit Progress Report Quarter 3 (2017-18)