

CHESHIRE FIRE AUTHORITY

MEETING OF: PERFORMANCE AND OVERVIEW COMMITTEE
DATE: 11TH JULY 2018
REPORT OF: DIRECTOR OF GOVERNANCE & COMMISSIONING
AUTHOR: CHRIS ASTALL

SUBJECT: INTERNAL AUDIT PROGRESS REPORT AND
DIRECTOR OF AUDIT OPINION AND ANNUAL
REPORT 2017-18

Purpose of Report

1. To present the Internal Audit Progress Report and Director of Audit Opinion and Annual Report 2017-18.

Recommended That Members:

- [1] note the information in this report;
- [2] highlight any specific audit findings upon which they would like to receive further detail; and
- [3] consider the Director of Audit Opinion and Annual Report and seek clarification of any issues contained therein.

Background

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

Information

Audit reviews completed since last reported to P&O Committee

6. Station Management Framework – **Significant Assurance**
7. Data Flow Audits – General Data Protection Regulation (GDPR) – **Advisory Support** in reviewing data processing activities.

Follow Up

8. The follow-up audit commenced in May 2018 and will provide assurance regarding management implementation of agreed actions. The outcome will be presented to the Performance and Overview Committee as part of the Quarter 1 progress report.

Audit work in progress:

9. **Financial Systems: Procurement/Tendering:** Draft Report Issued and Assurance Level Agreed. Awaiting final response to recommendations

Request for audit plan changes

10. Service Management Team approval will be requested for any amendments to the original plan and this will be reported to the Performance and Overview Committee to facilitate the monitoring process. Since the last meeting of the Committee it was decided that time allocated to Blue Light Collaboration within the plan should be used to finalise the Data Flow Audits mentioned earlier in this report.

Financial Implications

11. 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

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

Equality and Diversity Implications

13. There are no differential impacts on any particular section of the community arising from the audits covered in this report.

Environmental Implications

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

Appendix 1 – Internal Audit Progress Report 2017-18

Appendix 2 – Director of Audit Opinion and Annual Report 2017-18