

# CHESHIRE FIRE AUTHORITY

**MEETING OF:** PERFORMANCE AND OVERVIEW COMMITTEE  
**DATE:** 5 SEPTEMBER 2018  
**REPORT OF:** DIRECTOR OF GOVERNANCE AND COMMISSIONING  
**AUTHOR:** LOUISE WILLIS/CHRIS ASTALL

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**SUBJECT:** INTERNAL AUDIT PLAN 2018-19 – QUARTER 1  
PROGRESS REPORT AND FOLLOW UP  
REPORTS

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## Purpose of Report

1. To present to Members: the Progress Report in relation to the Annual Audit Plan 2018-19: and the Internal Audit Follow-up Report (which covers audit activity from previous years).

## Recommended: That

- [1] Members of the Performance & Overview Committee review and note the attached reports; 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.
3. Recommendations made by MIAA are presented formally in a report to relevant senior officers. 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 and final audit reports are reviewed by senior officers and significant risks identified may be referred to the Risk Management Board (RMB). The Performance & 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 (CPS).

## Information

### Internal Audit Plan 2018-19 Quarter 1 Progress Report

6. The Progress Report is attached to this report at Appendix 1. The audit activity is summarised below:-
  - Operational Training – **Fieldwork complete and report being drafted.**
  - Safe and Well – **Terms of Reference being developed, Fieldwork to commence.**
  - National Fraud Initiative – **Terms of Reference, awaiting approval.**
7. There have been no requests for change during the Quarter 1 reporting period.

### Internal Audit – Follow-up Report September 2018

8. The Follow-up is attached to this report at Appendix 2.
9. The Follow-up Report is intended to provide assurance regarding management implementation of actions from previous internal audit reports.

## Financial Implications

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

## Legal Implications

12. Legal implications are considered when audit reports are presented to senior managers.

## Equality and Diversity Implications

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

## Environmental Implications

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

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**BACKGROUND PAPERS:** Information provided by Mersey Internal Audit Agency  
(MIAA)

**Appendix 1** – Internal Audit Plan 2018-19 - Quarter 1 Progress Report

**Appendix 2** – Internal Audit - Follow Up Report September 2018