

# CHESHIRE FIRE AUTHORITY

**MEETING OF:** PERFORMANCE AND OVERVIEW COMMITTEE  
**DATE:** 28 NOVEMBER 2018  
**REPORT OF:** DIRECTOR OF GOVERNANCE AND COMMISSIONING  
**AUTHOR:** LOUISE WILLIS/CHRIS ASTALL

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**SUBJECT:** INTERNAL AUDIT PLAN – QUARTER 2, 2018-19 -  
PROGRESS REPORT

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## Purpose of Report

1. To present to Members the Quarter 2 Progress Report in relation to the Internal Audit Plan 2018-19:

## Recommended: That

[1] Members note the report.

## Background

2. Internal audit is an assurance function that provides an independent opinion to the Authority on the organisation's control environment. Internal audit activity is carried out by MIAA on the Authority's behalf.
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 that are 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.

## Information

### Internal Audit Plan 2018-19 Quarter 2 Progress Report

6. The Progress Report is attached to this report at Appendix 1. The audit activity for this quarter is summarised below:-

- Operational Training – **Draft report issued**
- Safe and Well (IG) – **Fieldwork complete draft report in progress**
- Local Code of Corporate Governance – **Working Group attendance**
- Risk Management Board (October) – **MIAA attendance**

6.1 *Planned Activity:*

- Performance & Data Quality – **Scoping Meeting November 18**
- Station Management Framework – **Scoping meeting November 18**
- Combined Financial Systems – **Planning**
- National Fraud Initiative - **Q4 delivery**
- Vehicle Fleet – **Q4 delivery**

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

### **Financial Implications**

8. 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**

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

### **Equality and Diversity Implications**

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

### **Environmental Implications**

11. 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 2 PROGRESS  
REPORT**