

CHESHIRE FIRE AUTHORITY

MEETING OF: PERFORMANCE AND OVERVIEW COMMITTEE
DATE: 27 FEBRUARY 2019
REPORT OF: DIRECTOR OF GOVERNANCE AND COMMISSIONING
AUTHOR: LOUISE WILLIS/CHRIS ASTALL

SUBJECT: INTERNAL AUDIT PLAN 2018-19 – QUARTER 3
PROGRESS REPORT

Purpose of Report

1. To present to Members, the internal Audit Plan 2018-19, Quarter 3.

Recommended: That Members

- [1] Review and note the attached report; and
- [2] Highlight any specific audit findings that they would like to hear more about.

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 Merseyside Internal Audit (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). This Committee receives quarterly updates for the purpose of monitoring and scrutiny of progress against the internal Audit Plan.
5. Delivery against recommendations is monitored and tracked on the Service's Cheshire Planning System (CPS).

Information

6. The Progress Report is attached to this report at Appendix 1. The audit activity for this quarter is summarised below:-
 - Operational Training – **Final Report**
 - Safe and Well (Information Governance) – **Final Report**
 - Station Management Framework – **Final Report**

- Financial Systems User Acceptance Testing (UAT) **Phase 1 Briefing**
- Performance and Data Quality – **Internal Quality Assurance**

7. There have been no requests for change during the Quarter 3 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 3 Progress Report