Appendix 1 to Item 3
Fire Authority
24 April 2019

DRAFT Internal Audit Plan: 2019/20

Cheshire Fire Authority / Fire & Rescue Service

MiAA
Improve the outcome

Executive Summary

Your Risk Assessment

A strong risk assessment underpins the Internal Audit Plan. We have clearly set out the risks which have been prioritised within the audit plan and those which are not.

Your Internal Audit Plan

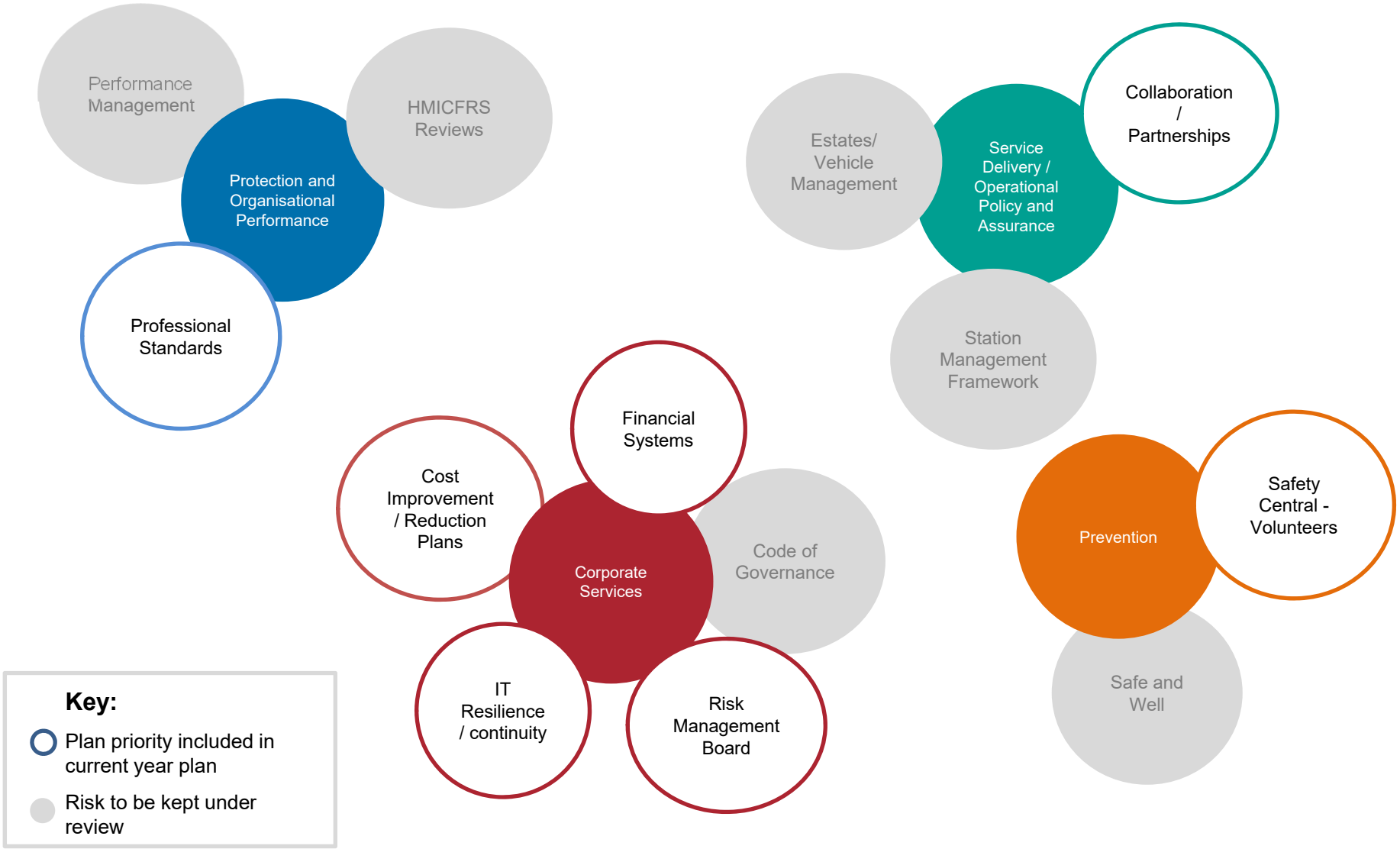
Your internal audit plan includes core assurances, national and local risk areas, strategic risks from your Integrated Risk Management Plan and management requests. Your fees for 2019/20 are £22,700.

Your Team

Your team will be led by Steve Connor, Engagement Lead and Anne-marie Harrop, Engagement Manager. We can confirm sufficient resources, including specialist expertise have been established to delivery your plan.

2. Your risk assessment

Your Proposed Internal Audit Plan is built from your strategic risk assessment. We have highlighted below the reviews prioritised within your internal audit plan for 2019/20 following our risk assessment; the remaining areas will be kept under review.



3. Your internal audit plan

Planning Approach

- Risk Assessment of the external environment, system and organisation (including the Integrated Risk Management Plan).
- Engagement of Service Management Team to influence the plan.
- Use of MIAA's client risk database to inform planning.
- Coverage of Critical Business Systems to support organisation's objectives through the strategic internal audit plan.
- Provision of sufficient resources and expertise.
- Compliance with Public Sector Internal Audit Standards.

Your Plan

Protection and Organisational Performance

The Fire and Rescue National Framework introduced the development of new Professional standards for Fire and Rescue Authorities. We will work with the service to independently assure this process.

Corporate Services

To provide assurance on the procedures and controls relating to Core Financial Systems. In recognition of the challenging financial environment we will review the effectiveness of Cost Improvement Plans to meet the MTFP.

Service Delivery / Operational Policy and Assurance

Assurance on Collaboration and Partnership arrangements – on a rolling programme basis we will review the effectiveness of systems to govern and performance manage collaboration arrangements, to assure value for money and positive outcomes for Cheshire .

Prevention

Assurance in respect of the arrangement to manage Volunteers both within Safety Central and the wider service.

Follow up and Contingency

Follow Up, Contingency

Outcomes

Head of Internal Audit Opinion to inform the AGS

Assignment assurance levels

The use of data analytics in a range of ways in how we gather, analyse and present data.

Insight driven dynamic reporting through tools such as heat maps and infographics.

Recommendations, advice, and guidance to enhance the control environment

Insights through briefings.

3. Your internal audit plan

Review	Frequency	Rationale/ Risk Register	Planned Delivery	Days	Lead
Combined Financial Systems – Key controls	Annual	IRMP/ Risk Assessment	Q3	10 Days	Treasurer / Head of Finance
Cost Improvement/ Reduction Plans	Ad Hoc	IRMP/ Risk Assessment	Q2	8 Days	Treasurer / Head of Finance
Risk Management Board	Annual	Risk Assessment	Q1 – Q4	2 Days	Director of Governance & Commissioning
Collaboration / Partnerships	Rolling Programme	IRMP/ Strategic Risk Register	Q1	10 Days	Director of Governance & Commissioning
IT resilience/Continuity	Ad hoc	IRMP/Fire & Rescue National Framework	Q2	10 Days	Director of Governance & Commissioning
Professional Standards	Annual	IRMP/Fire & Rescue National Framework	Q3/4	10 Days	Head of Protection and Organisational Performance/ Director of Governance & Commissioning
Safety Central - Volunteers Review	Ad Hoc	IRMP/ Risk Assessment	Q1	10 Days	Head of Prevention
Follow Up	Annual	Public Sector Internal Audit Standards Requirement	Q1 – Q4	3 Days	Head of Information and Technology
Audit Planning and Management	Ongoing	Public Sector Internal Audit Standards Requirement	Q1 – Q4	6 Days	Director of Governance & Commissioning
Total Plan				**70 Days**	

The Internal Audit Risk assessment and plan will be reviewed on an ongoing basis throughout the year and any requests for change discussed and approved via the Audit Committee. A formal 6 month review of the plan will also take place.

4. Your team

Your team is led by a designated engagement lead and engagement manager, who will bring together a highly qualified team and range of specialists to deliver your internal audit plan.

Steve Connor
Engagement Lead

Bringing strategic oversight and insights to you

07768 131 785

steve.connor@miaa.nhs.uk

Anne-marie Harrop
Engagement Manager

Providing operational management and delivery of your service

07920 150313

Anne-marie.harrop@miaa.nhs.uk

Appendix A 3 Year Strategic Audit Plan

Your 3 year strategic audit plan is set out below.

2019/20	2020/21	2021/22
• Financial Systems - Key Controls • Cost Improvement Plan • Collaboration / Partnerships - Rolling Porgramme • IT Resilence • Professional Standards • Safety Central - Volunteers	• Financial Systems - Key controls • Collaboration / Partnerships - Rolling programme • Commercial Activities • People Strategy • Estates Management • Professional Standards	• Financial Systems • Collaboration / Partnerships - Rolling Porgramme • Professional Standards • Procurement • Cyber Security • Safeguarding