

CHESHIRE FIRE AUTHORITY

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

SUBJECT: INTERNAL AUDIT PROGRESS REPORT –
QUARTER 2, 2019-20 AND FOLLOW-UP
REPORT

Purpose of Report

1. To present to Members, Internal Audit progress report and follow up report

Recommended: That Members

- [1] Note the information in the report and appendices
- [2] Highlight any specific audit findings which they would like to receive more detail.

Background

2. Internal audit is an assurance function that provides an independent opinion to the Authority on the organisation's control environment. It is provided by MIAA.
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.
5. Delivery of recommendations are monitored and tracked on the Service's Cheshire Planning System (CPS).

Information

Internal Audit Progress Report - Quarter 2

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

- Volunteers Safety Central Review – **Final Report**
- HMICFRS – Phase 1 Gap analysis - **Complete**
- Follow Up – **Follow Up Report is attached at as a separate report Appendix 2**

Follow Up Report

7. The Follow Up Report is attached at **Appendix 2**.
8. There were 30 recommendations identified for follow up:
 - 13 recommendations were evidenced as implemented.
 - 12 recommendations were noted as partially implemented, and further evidence has been requested to confirm implementation, and
 - 5 recommendations were not yet due for follow up.
9. A more detailed summary of recommendations and revised dates for implementation are detailed in section 4 of the Follow Up Report.

Financial Implications

10. 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

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

Equality and Diversity Implications

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

Environmental Implications

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

CONTACT: NAOMI THOMAS, FIRE SERVICE HQ, WINSFORD

TEL [01606] 868804

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

Appendix 1 – Internal Audit Quarter 2 Progress Report

Appendix 2 – Follow Up Report