

# Internal Audit Follow Up Report

## Performance and Overview Committee

### (November 2019)

Cheshire Fire Authority/ Fire & Rescue Service

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## 1. Introduction and Background

In making recommendations and agreeing action plans, it is intended that improvements may be made to both internal controls and operational effectiveness. However, in order to verify that the benefits of the process are achieved, it is necessary to subsequently follow up on the implementation of agreed actions, in order to fully assess:

- Whether implementation has occurred or been superseded by further events; and
- Whether the actions have produced the intended effect.

Follow-up is, therefore, a vital aspect of the internal audit process and it is our policy, in accordance with the Fire Authority's Internal Audit plan, to revisit previously agreed actions.

This paper sets out the completion of the most recent phase of follow-up reviews where we have been informed that action plans have been completed.

## 2. Executive Summary

Section 4 provides a summary of all agreed Internal Audit actions due for implementation which were followed up during September 2019. Of the 30 recommendations for follow-up:

- 12 were evidenced as implemented,
- 13 actions were noted as partially implemented, and evidence has been requested to confirm implementation, and
- 5 recommendations were not yet due for follow-up.

A summary of these recommendations, including their status at September 2019, and revised dates for implementation are detailed in section 4. Of those still outstanding, none are considered high risk. These actions will be monitored through the CFRS Action Tracker and will be followed up by MIAA and a further update provided to the Performance and Overview Committee.

### 3. Summary of Follow-Up

The following table summarises all Internal Audit recommendations which have been followed up during September 2019:

Audit Report	Year	Number of Recommendations Outstanding	Total Number of Recommendations followed up				
			Recommendations not yet due	Implemented	Partially Implemented	Superseded	Not Implemented
Fire Cadets	2015/16	1	-	-	1	-	-
NW Control Centre	2015/16	1	-	-	1	-	-
Insurance Arrangements	2016/17	1	-	1	-	-	-
Partnerships	2016/17	4	-	4	-	-	-
Business Continuity	2017/18	4	-	2	2	-	-
Performance Reporting	2018/19	4	4	-	-	-	-
Operational Training	2018/19	3	-	3	-	-	-
Vehicle Fleet	2018/19	1	1	-	-	-	-
Station Management Framework	2018/19	2	-	2	-	-	-
Safe and Well	2018/19	9	-	1	8	-	-
<b>Totals</b>		<b>30</b>	<b>5</b>	<b>13</b>	<b>12</b>	-	-

## 4. Outstanding and partially Implemented Recommendations

The following table provides full details of those recommendations which are still outstanding/partially implemented following our review, along with the original agreed management responses and timescales.

### Fire Cadets

Rec No	Risk Rating	Recommendation(s)	Management Response	Action Deadline	Person(s) Responsible	Status as at November 2019 taken from Cheshire Planning System (CPS)	Revised Deadline
3	Medium	The Authority should produce a Corporate Fundraising Policy that should be supplemented by comprehensive guidance for those involved in fundraising activities. The policy and procedures should identify the responsibilities of individuals, the Authority and require the implementation of adequate controls during fundraising including the security,	CFRS fund raiser for a number of charitable organisations, the majority of CFRS fundraising is for the Fire Fighters Charity. There is no specific fundraising policy and I believe this should be a service wide policy not just for youth engagement programmes. A discussion needs to take place with the DCFO, Head of Legal and Democratic Services, Head of Finance and Head of Prevention to agree the policy.	31/12/2016	DCFO, Head of Legal and Democratic Services, Head of Finance and Head of Prevention.	<b>Partially implemented</b> The draft fundraising policy is now complete and with the Joint Corporate Services Legal Team for review. Once Legal have signed off the Policy will be submitted to the appropriate committee for approval.	May 2020

Rec No	Risk Rating	Recommendation(s)	Management Response	Action Deadline	Person(s) Responsible	Status as at November 2019 taken from Cheshire Planning System (CPS)	Revised Deadline
		recording and banking of funds collected.					

**NW Control Centre**

Rec No	Risk Rating	Recommendation(s)	Management Response	Action Deadline	Person(s) Responsible	Status as at November 2019 taken from Cheshire Planning System (CPS)	Revised Deadline
1	Medium	The members' agreement should be amended to reflect the correct number of Authorities that currently hold an interest in NWFC Ltd.	The documentation associated with Merseyside's withdrawal was completed and had to be formally accepted by the four remaining Authorities. At the time there was some discussion between officers about the Members Agreement and whether it needed to be updated. Whilst the document contains a number of provisions that are now only of historical interest (they have no practical impact)	1/04/2017	Director of Governance and Commissioning	<b>Partially implemented</b> The owners of the company have arranged for a visioning day to take place early next year. This should drive the future direction of the company and it will be an opportune time to review the Members Agreement. As it stands that Agreement contains a significant amount of information that is superfluous, but none of it	April 2020

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			the Agreement remains fit for purpose in the way it binds the Authorities together – preventing them from making certain key changes to the company's governance unless there is unanimity. The Agreement can be reviewed, but it is not a priority.			causes any difficulties – the key provisions aimed at protecting the interests of the owners of the company are adequate and appropriate. It is expected that any redrawing of the Agreement will simply see the superfluous information removed.	

### Business Continuity

Rec No	Risk Rating	Recommendation(s)	Management Response	Action Deadline	Person(s) Responsible	Status as at November 2019 taken from Cheshire Planning System (CPS)	Revised Deadline
4	Medium	<ul style="list-style-type: none"> <li>To further strengthen assurances escalated to senior management CFRS should develop a RAG rated report providing assurances</li> </ul>	<ul style="list-style-type: none"> <li>Revised reporting arrangements will be taken to the RMB for approval in March 2018 including references to learning gained from joint working with CFOA,</li> </ul>	<ul style="list-style-type: none"> <li>30<sup>th</sup> June 2018</li> <li>October 2018</li> </ul>	Operational Support, Risk, Research & Development Lead	<p><b>Partially implemented</b></p> <p>RAG Report Submitted as part of the testing Schedule in Place with the Joint Corporate Services</p>	January 2020

Rec No	Risk Rating	Recommendation(s)	Management Response	Action Deadline	Person(s) Responsible	Status as at November 2019 taken from Cheshire Planning System (CPS)	Revised Deadline
		<p>that business continuity plans have been reviewed, tested and from assurances from Cheshire Constabulary for services they have responsibility for.</p> <ul style="list-style-type: none"> <li>An annual report should be reported to the RMB which includes references to learning gained from joint working with CFOA, Cheshire Constabulary, national reports or guidance and progress against planned business continuity testing.</li> </ul>	<p>Cheshire Constabulary, national reports or guidance and progress against planned business continuity testing.</p> <ul style="list-style-type: none"> <li>An annual report will be reported to the RMB in October 2018</li> </ul>			Team	
5	Low	<ul style="list-style-type: none"> <li>As planned, quarterly Business Continuity Champion meetings should be held with</li> </ul>	<ul style="list-style-type: none"> <li>Business Continuity Champion meetings will be held with agreed actions monitored to</li> </ul>	<ul style="list-style-type: none"> <li>29<sup>th</sup> February 2018</li> <li>30<sup>th</sup> April</li> </ul>	Operational Support, Risk, Research & Development	<p><b>Partially implemented</b></p> <p>Awaiting minutes of RMB to be approved and published which will clarify</p>	January 2020



Rec No	Risk Rating	Recommendation(s)	Management Response	Action Deadline	Person(s) Responsible	Status as at November 2019 taken from Cheshire Planning System (CPS)	Revised Deadline
		<p>agreed actions monitored to provide assurance they are completed.</p> <ul style="list-style-type: none"> <li>To accompany the role of Business Continuity Champions, CFRS and Cheshire Constabulary should consider processes to periodically raise the profile of business continuity across each organisation. This includes participation in national awareness campaigns by Resilience Direct.</li> <li>CFRS should request business continuity to be included periodically at CFRS service and departmental</li> </ul>	<p>provide assurance they are completed.</p> <ul style="list-style-type: none"> <li>Business Continuity Champions will continue to raise awareness of business continuity within their departments. Additionally CFRS will update its business continuity intranet page and consider its involvement in the national business continuity event held in May each year.</li> <li>Business continuity will be included at CFRS departmental meetings to raise the awareness of business continuity and actions required to be completed.</li> </ul>	<p>2018</p> <ul style="list-style-type: none"> <li>29<sup>th</sup> February 2018</li> </ul>	<p>Lead</p>	<p>the position in relation to this recommendation</p>	

Rec No	Risk Rating	Recommendation(s)	Management Response	Action Deadline	Person(s) Responsible	Status as at November 2019 taken from Cheshire Planning System (CPS)	Revised Deadline
		meetings.					

**Safe and Well**

Rec No	Risk Rating	Recommendation(s)	Management Response	Action Deadline	Person(s) Responsible	Status as at November 2019 taken from Cheshire Planning System (CPS)	Revised Deadline
1	Medium	<p>The current arrangements for Data Privacy require review and strengthening to meet GDPR requirements and confirmation that they meet the requirements of the formal agreement between CFRS and health partners.</p> <p>We recommend control improvements in relation to the wording within the booklet and specific signposting to the relevant area of the website i.e. <a href="https://www.cheshirefire">https://www.cheshirefire</a>.</p>	<p>Prevention Department participated in a GDPR review in Summer 2018. Advice from the Information Manager stated our current approach would be deemed fit for purpose as our Safe and Well leaflet refers householders to our full Data Protection statement on the website and provides a telephone number for further advice.</p> <p>The Data Protection and record of consent is already mandatory prior to opening up the rest of the</p>	March 2019	Head of Prevention	<p>New approved wording from the Information Management Team. The new statement is included in the new Safe and Well booklet currently being printed.</p> <p>Requested copy to confirm implementation</p>	April 2020

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		<a href="http://gov.uk/about-us/key-documents/data-protection">gov.uk/about-us/key-documents/data-protection</a> .	questionnaire. We will review the statement in our Safe and Well booklet. We will review the agreements to reflect our current practice.				
2	Medium	To ensure when identifying households for Safe and Well visits, addresses that have refused Safe and Well visit are excluded for two years as stated in the Safe and Well Policy.	This should already be the case. When the Policy was written the then Business Intelligence Manager was consulted and gave assurance the rule would be adhered to.  Seek confirmation from current Intelligence Manager and if necessary amend process to reflect Policy.	March 2019	Senior Business Intelligence Analyst	A process is in place where a record of all refused safe & well visits are sent from the Systems Administrator in the Prevention team and linked to the Exeter dataset. The date for 2019/20 excludes all addresses within the records in CFRMIS which had been tagged with refusal.  Evidence requested to confirm implementation	March 2020

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3	Medium	<ul style="list-style-type: none"> <li>To ensure that all employees delivering Safe and Well have received updated training on a regular basis.</li> <li>To identify additional training requirements and coverage to ensure that the employees delivering Safe and Well visits are appropriately informed to explain consent and where / how personal data is used.</li> </ul>	<p>CFRS has a strong record in training staff on the Data Protection Act requirements and good information management and data protection principles.</p> <p>In the Summer 2018 GDPR review the Prevention Department representative expressed that, at the time the services overarching policy had not yet been fully reviewed. It was identified that a range of CFRS documents and e-learning modules required updating to reflect DPA GDPR and that this in turn would support Safe and Well Information Governance training requirements. The currency of overarching policy and e-learning resources were outside the control of the Prevention Department</p> <p>We will check the Currency</p>	April 2019	Station Manager Prevention	<p>Safe &amp; Well Phase 3 training was completed at the beginning of March. Every Watch across Cheshire and every member of the Prevention Safe and Well delivery team were included. The training focussed on the need to ensure that consent is given at the very start of a SaW engagement.</p> <p>The e-learning package has been produced and updated to reflect these changes.</p> <p>Evidence requested to confirm implementation</p>	December 2019

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			<p>of CFRS's overarching policy and e-learning resources and where they are not DPA2018 GDPR compliant we will consider raising this as a potential breach.</p> <p>We will however, produce a specific guidance note for staff outlining all matters that are Safe and Well specific in relation to the weaknesses identified.</p>				
4	Medium	<p>CFRS will need to make a decision on whether they will change the process of recording information on CFRMIS or update the data statement to ensure compliance with requirements.</p> <p>To confirm the length that data is to be retained from Safe and Well visits and update the policy including that available on the internet.</p>	<p>Where a householder agrees to the fire safety advice then a full record of the householder details and fire safety advice is indeed retained on CFRMIS.</p> <p>Where householders refuse the Safe and Well aspects we only retain a record of the refusal for that portion of the visit.</p> <p>Our desire to introduce fixed retention periods is impeded only by the lack of an</p>	May 2019	Business Manager	<p>In terms of the recommendation, we will:</p> <p>"Update the data statement to ensure compliance with requirements. To confirm the length that data is to be retained from Safe and Well visits and update the policy including that available on the internet."</p> <p>In light of how CFIRMIS</p>	March 2020

Rec No	Risk Rating	Recommendation(s)	Management Response	Action Deadline	Person(s) Responsible	Status as at November 2019 taken from Cheshire Planning System (CPS)	Revised Deadline
			<p>automated deletion tool. The wording in our Data protection statement reflects the guidance we have been given by the Information Manager.</p> <p>We will review our wording to ensure we are very clear as to what we keep and why. An automated deletion tool will feature in SAFFIRE</p>			<p>works and the move to SAFFIRE before the end of the 19/20 financial year it would be helpful if the target date for this is now 31st March 2020. It will enable us to ensure that our policies and statements reflect the automatic deletion tool within SAFFIRE and any legacy requirements of CFIRMIS.</p> <p>A meeting has taken place with the GM responsible and as work is also being undertaken about data privacy and the statement in conjunction with the Joint Information Management Team, it is felt to be appropriate these two tasks should not be dealt with in isolation of each other. Therefore a further meeting with the Joint</p>	

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						Information Management Team is to be arranged.	
5	Medium	<p>To ensure appropriate processes are put into place to ensure that records are removed when requested. Also ensuring that all associated records held by CFRS are removed.</p> <p>To agree the process with third party organisations to remove records following a request and how CFRS obtains assurance that the record has been removed.</p>	<p>Guidance has been produced; this will be promulgated and reinforced. It is exactly as per the advice and guidance contained in the CFRS Data Privacy Statement and the Prevention Data Protection Statement</p> <p>We will ensure all staff are advised of the process, it is as simple as the individual emailing any of the addresses or contacting the telephone provided on our Data Protection on the web-site.</p>	June 2019	Station Manager Prevention	<p>Conversations have taken place with the Admin Managers. The process is embedded and our staff know the procedure to follow. Each of the managers indicated they would contact a Prevention Manager and also the system administrators for CFRMIS, Station Manager Prevention once notified contact any other agency involved with the person.</p> <p>Evidence requested to confirm implementation</p>	March 2020

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6	Medium	To ensure that the annual information governance review is held with the Information Governance Department on an annual basis.	<p>When Shared Services Information Governance have developed the process the Prevention Department will comply as per policy requirements.</p> <p>The action sits with the Shared Services Information Governance to develop the process, train Prevention Managers and staff and program the audits.</p>	September 2019	Head of Prevention	<p>Support and guidance has been provided throughout the year by the Information Compliance Team, specifically for :</p> <ul style="list-style-type: none"> <li>▪ Data Privacy Impact assessments</li> <li>▪ Privacy Statements</li> <li>▪ Retention advice</li> <li>▪ Information security advice</li> </ul> <p>A review of Data Protection compliance will be completed by the end of December 2019. This will inform the annual report.</p>	December 2019



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7	Medium	<ul style="list-style-type: none"> <li>To review the length of time that documents are being retained ensuring compliance with the CFRS policies and that of GDPR.</li> <li>Identify how the organisation is going to auto remove data that has passed the period documents should be destroyed.</li> <li>To review the records being retained within Safe and Well, including the spreadsheets of referrals with the information also being retained centrally.</li> </ul>	<p>Our retention statement permits compliance under current constraints. At this time we do not have fixed deletion periods per se.</p> <p>We will review this process and ensure local details are not retained for longer than is reasonably required by Administration Hubs.</p> <p>Auto deletion of data in compliance with recommendations will be subject to future policy review and SAFFIRE database functionality</p>	December 2019	Head of Prevention	Action is still open. Further progress will be made following the delivery of the SAFFIRE system in 2020.	March 2020
9	Low	To ensure that the satisfaction form is updated to reference the appropriate Data Protection Act. The	<p>Customer satisfaction survey is out of scope of this audit and currently under review.</p> <p>However, in relation to all</p>	June 2019	Station Manager Prevention	No further progress has been made with the required changes to the current customer	March 2020

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		inclusion of additional questions could provide assurance over the discussions with householders in respect of consent, data sharing and privacy.	<p>references to GDPR and in particular our Data Privacy Statement, advice from Shared Services was sought in terms of making reference to Data Protection Act 2018, we were advised that we should refer to GDPR, not Data Protection Act. The Data Protection Statement was worded accordingly and approved by Shared Services Information Governance.</p> <p>We will review the questionnaire as suggested</p> <p>We will amend all references to GDPR in Prevention processes to state that the GDPR are regulations enforceable under the Data Protection Act 2018.</p>			<p>questionnaire. This is in progress and other solutions are being considered other than a hand out questionnaire.</p> <p>Meeting took place with Joint Corporate Services Communication team to discuss the changes to the current customer satisfaction questionnaire. This is still ongoing at present.</p>	

## Appendix A: Assurance Definitions and Risk Classifications

Level of Assurance	Description
High	There is a strong system of internal control which has been effectively designed to meet the system objectives, and that controls are consistently applied in all areas reviewed.
Substantial	There is a good system of internal control designed to meet the system objectives, and that controls are generally being applied consistently.
Moderate	There is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk.
Limited	There is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls puts the achievement of the system objectives at risk.
No	There is an inadequate system of internal control as weaknesses in control, and/or consistent non-compliance with controls could/has resulted in failure to achieve the system objectives.
Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: <ul style="list-style-type: none"> <li>the efficient and effective use of resources</li> <li>the safeguarding of assets</li> <li>the preparation of reliable financial and operational information</li> <li>compliance with laws and regulations.</li> </ul>
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organisation objectives.
Medium	Control weakness that: <ul style="list-style-type: none"> <li>has a low impact on the achievement of the key system, function or process objectives;</li> <li>has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.</li> </ul>
Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.

## Follow-Up Distribution and Contacts



### Report Distribution



#### Name

#### Report Distribution

Performance & Overview Committee	Final Report (PDF)
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### Acknowledgement and Further Information

MIAA would like to thank all staff for their co-operation and assistance in completing this follow-up review.

This report has been prepared as commissioned by the organisation, and is for your sole use. If you have any queries regarding this review please contact the Audit Manager. To discuss any other issues then please contact the Director.