

# CHESHIRE FIRE AUTHORITY

**MEETING OF:** CHESHIRE FIRE AUTHORITY  
**DATE:** 1 JULY 2020  
**REPORT OF:** DIRECTOR OF GOVERNANCE AND COMMISSIONING  
**AUTHOR:** LOUISE WILLIS/CHRIS ASTALL

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**SUBJECT:** INTERNAL AUDIT PLAN 2020-21

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## Purpose of Report

1. A representative from Mersey Internal Audit Agency (MIAA) to present the Authority's Internal Audit Plan 2020-21 (the Plan).

## Recommended: That Members

[1] Members approve the Internal Audit Plan for 2020-21.

## Background

2. Under the United Kingdom Public Sector Internal Audit Standards (PSIAS), the Authority is required to implement an annual risk-based internal audit plan from which an annual assurance opinion can be derived. The internal audit activity must evaluate and contribute to the improvement of governance, risk management and control environment using a systematic and disciplined approach, focusing on:
  - Achievement of the organisation's strategic objectives;
  - Reliability and integrity of financial and operational information;
  - Effectiveness and efficiency of operations and programmes;
  - Safeguarding of assets
  - Compliance with laws, regulations, policies, procedures and contracts
3. The Authority's internal audit function is outsourced and the current provider is Mersey Internal Audit Agency. The plan has been developed with senior officers after considering the Authority's risk profiles and appetite.

## Information

4. The new contract for Internal Audit Services was awarded to MIAA and is based on 70 days per annum. The Plan therefore shows how these days are allocated across the strategic risks identified.
5. Findings from internal audits are used by management to take action where control weaknesses are identified and also to provide the evidence upon which

MIAA base a professional opinion about the effectiveness of the Authority's governance, risk management and control arrangements.

6. Progress against the Plan will be monitored by the Performance and Overview Committee (P&O) as part of the Service's quarterly performance reporting cycle and any specific issues identified during the year may be escalated by P&O to the Fire Authority. Implementation of recommendations is also monitored and tracked by senior officers on the Cheshire Planning System, and any critical weaknesses identified are escalated to the Risk Management Board.

### **Financial Implications**

7. Internal audit is an outsourced service funded from base budget. Any additional financial implications arising from internal audit recommendations are assessed individually as part of the management response to final audit reports.

### **Legal Implications**

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

### **Equality and Diversity Implications**

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

### **Environmental Implications**

10. 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 2020-21**