

CHESHIRE FIRE AUTHORITY

MEETING OF: PERFORMANCE AND OVERVIEW COMMITTEE
DATE: 2 SEPTEMBER 2020
REPORT OF: DIRECTOR OF GOVERNANCE AND COMMISSIONING
AUTHOR: LOUISE WILLIS/CHRIS ASTALL

SUBJECT: INTERNAL AUDIT – QUARTER 1 2020-21
PROGRESS REPORT

Purpose of Report

1. To present to Members the Internal Audit Quarter 1 2020-21 Progress Report

Recommended: That Members

[1] Note the information in the report and appendices .

Background

2. Internal audit is an assurance function that provides an independent opinion to the Authority on the organisation's control environment. Internal audit services are provided by Mersey Internal Audit Agency (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 and Overview Committee receives quarterly updates for the purpose of monitoring and scrutiny of progress.
5. Delivery of 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**.

Financial Implications

7. Internal audit is an outsourced service funded from base budget. Financial implications arising from internal audit recommendations are assessed as part of the management response to 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 differential 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 Quarter 1 Progress Report