

# CHESHIRE FIRE AUTHORITY

**MEETING OF:** PERFORMANCE AND OVERVIEW COMMITTEE  
**DATE:** 24 FEBRUARY 2021  
**REPORT OF:** DIRECTOR OF GOVERNANCE AND COMMISSIONING  
**AUTHOR:** LOUISE WILLIS/CHRIS ASTALL

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**SUBJECT:** INTERNAL AUDIT - QUARTER 3, 2020-21  
PROGRESS REPORT

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## Purpose of Report

1. To present to Members the Internal Audit Q3 progress report

## Recommended: That Members

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

## 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 & 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

6. The progress report is attached to this report at **Appendix 1**. The audit activity for this quarter is summarised below:-
  - Pensions – **Substantial Assurance**
  - Financial Systems – **High Assurance**
  - Risk Management – **High Assurance**
  - Collaboration/Partnerships – **Draft Report**
  - Follow up – **Fieldwork**
7. There has been one change to the plan. The work to consider Estates is to be deferred to the 2021/22 audit plan in light of COVID 19 and potential HMICFRS inspection.

## Financial Implications

8. 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

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

## Equality and Diversity Implications

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

## Environmental Implications

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

**CONTACT: DONNA LINTON, GOVERNANCE AND CORPORATE PLANNING  
MANAGER  
TEL [01606] 868804**

### **BACKGROUND PAPERS:**

Information provided by Mersey Internal Audit Agency (MIAA)  
Appendix 1 – Internal Audit Quarter 3 Progress Report