

# CHESHIRE FIRE AUTHORITY

**MEETING OF:** CHESHIRE FIRE AUTHORITY  
**DATE:** 28<sup>TH</sup> APRIL 2021  
**REPORT OF:** DIRECTOR OF GOVERNANCE AND COMMISSIONING  
**AUTHOR:** LOUISE WILLIS/CHRIS ASTALL

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**SUBJECT:** INTERNAL AUDIT PLAN 2021-22

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## Purpose of Report

1. To allow Members to approve an Internal Audit Plan for 2021-22.

## Recommended: That Members

- [1] Members approve an Internal Audit Plan for 2021-22.

## 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 the 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 (MIAA). The plan has been developed with senior officers after considering the Authority's risk profiles and appetite.

## Information

4. The contract for internal audit services is based on 70 days per annum. The draft Internal Audit Plan 2021-22, (the Plan) attached to this report as Appendix 1, illustrates how these days are intended to be utilised.
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 is 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 using the Cheshire Planning System, and any critical weaknesses that are identified are escalated to the Risk Management Board.

### **Financial Implications**

7. Internal audit is an outsourced service funded from base budget. 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:**

**APPENDIX 1 – INTERNAL AUDIT PLAN 2021-22**