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Cheshire Fire Authority

Internal Audit Progress Report

Performance and Overview Committee Meeting: 25 September 2013

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The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regard to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

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1. INTRODUCTION

- 1.1 The periodic internal audit plan for 2013/14 was approved by the Cheshire Fire Authority on 17 April 2013. This report summarises the outcome of work completed to date against that plan. Appendix A provides cumulative data in support of internal audit performance.

2. FINAL REPORT ISSUED

- 2.1 We have finalised one report since the last meeting of the Performance and Overview Committee, in the area of:

- Risk Management Framework – Continual Assurance (01.13/14)

Appendix A summarises our opinions and the number of recommendations made during the year to date.

3. KEY FINDINGS FROM INTERNAL AUDIT WORK

- 3.1 Our first piece of work undertaken during 2013/14 has resulted in a positive “green” opinion and no ‘high’ priority recommendations have been made. A total of five recommendations were made, of which one was prioritised as ‘medium’. This recommendation related to our review of a sample of Risk Registers where for two departments, the number of risks recorded on the Corporate Planning System was minimal in comparison to the Risk Registers we reviewed for the other departments. Management has been made aware of these two departments in order to investigate the reasons for this.
- 3.2 There are no major issues that could impact on our annual opinion at this stage in the financial year. In addition, there are no common themes arising from the work completed to date.

4. WORK IN PROGRESS OR PLANNED

- 4.1 During our last visit in June 2012, we commenced our assignment to review the results of the National Fraud Initiative (NFI) outcomes 2012/13. Due to the nature of this piece of work, we have agreed with Management that our fieldwork will be ongoing throughout 2013/14 and a report detailing our overall findings will be produced towards the end of the financial year.
- 4.2 We are next scheduled to be on-site during Quarter 3 in October 2013 to undertake three audits in the areas of Community Safety Data Sharing Protocols, the new Staffing System and compliance with the Project Management Framework. In addition, our Technology Risk Services colleagues are liaising with Management to schedule the work during Quarter 3.
- 4.3 Thereafter our remaining assignments for Quarter 3, Key Financial Controls and Follow Up, are proposed to take place during December 2013.

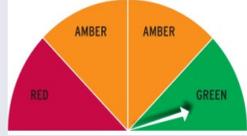
5. LIAISON WITH MANAGEMENT

- 5.1 Since the last meeting of the Performance and Overview Committee there has been ongoing liaison with the Corporate Intelligence Unit and Management of Cheshire Fire and Rescue Service to discuss our forthcoming individual assignments.

6. CHANGES TO OUR PLAN

- 6.1 There have not been any amendments made to the 2013/14 plan since approval by the Cheshire Fire Authority at the meeting held during April 2013.

APPENDIX A: WORK COMPLETED TO DATE INCLUDING SUMMARY OF ASSURANCE LEVELS AND RECOMMENDATIONS

	Auditable Area	Start Date	Debrief date	Draft report issued	Responses received	Final report issued	Assurance level given	Number of Recommendations Made				
								High	Medium	Low	In Total	Agreed
Assurance	Risk Management Framework – Continual Assurance (1.13/14)	10/06/13	14/06/13	28/06/13 & 15/07/13	16/07/13	18/07/13		0	1	4	5	5
	Totals:							0	1	4	5	5