

## CHESHIRE FIRE AUTHORITY

**ITEM: 3**

**MEETING OF : PERFORMANCE & OVERVIEW COMMITTEE**  
**DATE : 25 SEPTEMBER 2013**  
**REPORT OF : HEAD OF PLANNING, PERFORMANCE AND COMMUNICATIONS**  
**AUTHOR : GILLIAN CONWAY**

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**SUBJECT: QUARTERLY INTERNAL AUDIT PLAN PROGRESS REPORT**

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### Summary

1. The purpose of this paper is to provide Members with a status report on progress to date against the 2013-14 Internal Audit plan (Annex 1 prepared by RSM Tenon).

### Recommended That:

- [1] Members of the Performance & Overview Committee review and note the attached report;
- [2] Members highlight any specific audit findings for which they would like further detail.

### Background

2. Internal auditing is an assurance function that primarily provides an independent and objective opinion to the Authority on the organisation's control environment comprising risk management, internal control and governance.
3. The Authority's internal audit function is currently outsourced to RSM Tenon and the schedule of work follows an annual Internal Audit Plan that was approved by the Cheshire Fire Authority on the 17<sup>th</sup> April.
4. Findings and recommendations made by RSM Tenon during the course of an audit are presented formally in a report to the relevant Head of Department. Each recommendation is prioritised by RSM Tenon as High, Medium, or Low to reflect their assessment of risk associated with any identified control weakness. It is a management responsibility to respond to the recommendations and identify actions that can be taken to address issues.
5. Each final audit report is reviewed by the Policy Approval Group (PAG) and any substantial risks identified from internal audit findings may be referred to the Risk Management Board. The Performance & Overview Committee receives

updates on a quarterly basis for the purpose of monitoring and scrutiny of progress against the annual audit plan and notable findings from audits undertaken during the course of the year.

6. The monitoring and tracking of action plans is facilitated by the use of a bespoke CFRS database, the 'Cheshire Planning System'. Progress in implementing the improvement actions is reviewed during the year by PAG and independently assessed by RSM Tenon during an annual 'follow-up' audit.

### **Financial Implications**

7. Internal audit is a bought-in service which is funded from within existing budgets. Any additional financial implications arising from internal audit recommendations are assessed individually as part of the management response for final audit reports.

### **Legal Implications**

8. There are no specific legal implications arising from this report.

### **Equality & 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:**

Annex 1: Internal Audit Progress Report prepared by RSM Tenon.