

## CHESHIRE FIRE AUTHORITY

MEETING OF : POLICY COMMITTEE  
DATE : 24 JUNE 2015  
REPORT OF : HEAD OF FINANCE  
AUTHOR : PAUL VAUGHAN

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**ITEM: 2**

**SUBJECT : INTERNAL AUDIT OPINION AND ANNUAL  
REPORT 2014-15**

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### **Purpose of report**

1. To present the Director of Audit's Opinion and Internal Audit Annual Report provided by the Mersey Internal Audit Agency (MIAA) who delivered the Internal Audit function for the Authority in 2014-15.

### **Recommended That:**

- [1] Members note the Director of Audit's Opinion and Internal Audit Annual Report 2014-15.

### **Background**

2. The Internal Audit Plan for 2014-15 was approved by the Policy Committee at the start of the financial year. Quarterly reports have been presented to the Performance and Overview Committee to allow monitoring of progress against the plan and scrutiny of findings and recommendations.
3. The attached report is the annual report produced by MIAA. It includes the Director of Audit's Opinion. This is a key document in preparing the Authority's Annual Governance Statement, which forms part of the Authority's Statement of Assurance, and uses the intelligence gathered from all MIAA's work during the year to come to an overall conclusion. Members will note that the opinion is one of significant assurance.
4. A representative of MIAA will attend the meeting to present the report.

### **Financial Implications**

5. Internal Audit is a bought in service which is funded from within existing budgets.

## **Legal Implications**

6. The implementation of the annual Internal Audit Plan assists the Authority in meeting its legal obligation to maintain an effective internal audit function.

## **Equality & Diversity Implications**

7. There are no differential impacts on any particular section of the community.

## **Environmental Implications**

8. There are no specific impacts on the environment.

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**BACKGROUND PAPERS:**

Annex: Internal Audit Director of Audit's Opinion and Annual Report 14-15