# Internal Audit Plan for Leicestershire Fire & Rescue Service 2023-24

**Note: Virement between audits or indeed the cancellation of audits could occur if there are emerging issues either nationally or locally that require more urgent attention.**

| Ref | Category | Auditable area | Potential assurance requirements…. |
|---|---|---|---|
| 24/1 | Various | Completion of any residual work on 22/23 audits | • Completion of any residual work on 22/23 audits |
| 24/2 | Governance | ICT System and Process Connectivity | • A high-level review to ensure that all key ICT systems and processes within the service and/or outsourced by the service are able to seamlessly connect/communicate where required/desired |
| 24/3 | Internal Control | Key Financial Systems – Reconciliations and Balances | • Key reconciliations and other agreed in scope processes are undertaken accurately and promptly<br><br>(*Note, where applicable this will include follow up of any recommendations in the Auditor's Annual Report*). |
| 24/4 | Internal Control | Key Financials Payroll | • Payroll Starters, leavers, and variations to pay are valid and accurately accounted for |

| Ref | Category | Auditable area | Potential assurance requirements…. |
|---|---|---|---|
| 24/5 | Internal Control | Key Financials Pensions | To provide assurance regarding operational processes for Fire Fighter Pensions.  Topic area(s) will be risk assessed and then selected from the following:<br><br>• Starters, leavers, and variations to pension are accurately accounted for in respect of pensionable adjustments required.<br>• Contribution banding, pensions increases, and dependants' pension requirements are correctly applied.<br>• To review the validity and accuracy of calculations with regard to payments for new pensions and lump sums |
| 24/6 | Internal Control | ICT Controls | • Robustness and integrity of the ICT infrastructure and associated applications that either directly or indirectly contribute to the production of the financial statements or associated management decision making |
| 24/7 | Internal Control | Counter Fraud: National Fraud Initiative | • Ensure relevant output reports are assessed with the overall objective of results being correctly interpreted and investigated with due regard for a segregation of duties. |

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| 24/8 | Internal Control | Contract Procedure Rules and associated Policies and Processes | • Further follow up of key areas that previously resulted in partial assurance reporting |
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| 24/9 | Internal Control | Human Resources – Recruitment and onboarding processes | • Recruitment and onboarding processes is robust and maximises system-based efficiencies and minimises the need for manual intervention. |
| 24/10 | Internal Control | Learning and Development | • Mandatory learning and development requirements are identified, addressed and evidenced within a satisfactory period for all new starters and refresher training is undertaken and evidenced in a timely manner for all existing employees. |
| 24/11 | Various | Contingency - Emerging Issues | • Emerging issues affecting the service e.g. New Legislation, further follow up of areas identified through National Fraud Initiative work, Implications of Pension Judgements, Ad hoc advice etc |
| | **Client Management Routines** | | |
| N/A | High Importance Recommendations | Follow up testing of any high importance recommendations within our legacy and 22/23 coverage (and any in year high importance recommendations during 23/24) to ensure they have been addressed in a timely manner in order to mitigate risk to an acceptable level. | |
| N/A | Client Management | • Planning & reporting – including any further consideration of Redmond proposals<br>• Head of Internal Audit Service duties – Committees, Opinions, Reports, Training, Maintain Charter etc.<br>• External Audit liaison – including developing protocols, providing views on fraud etc.<br>• Emerging Issues and Advice | |

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