

Internal Audit Plan for Leicestershire Fire & Rescue Service 2022-23

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....
23/1	Various	Completion of any residual work on 22/23 audits	<ul style="list-style-type: none"> Completion of any residual work on 22/23 audits
23/2	Governance	Safeguarding	<ul style="list-style-type: none"> An audit of policies and procedures, ensuring pre-engagement checks and actual engagement actions/activities are robust and appropriate
23/3	Risk Management	Fire Protection	<ul style="list-style-type: none"> The engagement approach, audit effectiveness and post audit evaluation, particularly focusing on the Risk Based Inspection Programme (RBIP)
23/4	Internal Control	Key Financial Systems – Reconciliations and Balances	<ul style="list-style-type: none"> Key reconciliations and other agreed in scope processes are undertaken accurately and promptly <p><i>(Note, where applicable this will include follow up of any material internal control weaknesses defined in the International Standard on Auditing (ISA260) report).</i></p>
23/5	Internal Control	Key Financials Payroll	<ul style="list-style-type: none"> Payroll Starters, leavers, and variations to pay are valid and accurately accounted for

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23/6	Internal Control	Key Financials Pensions	<p>To provide assurance regarding operational processes for Fire Fighter Pensions. Topic area(s) will be risk assessed and then selected from the following:</p> <ul style="list-style-type: none"> • Starters, leavers, and variations to pension are accurately accounted for in respect of pensionable adjustments required. • Contribution banding, pensions increases, and dependants' pension requirements are correctly applied. • To review the validity and accuracy of calculations with regard to payments for new pensions and lump sums
23/7	Internal Control	ICT Controls	<ul style="list-style-type: none"> • 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
23/8	Internal Control	Counter Fraud: National Fraud Initiative	<ul style="list-style-type: none"> • Ensure relevant data is extracted at 30 September 2022, uploaded in October 2022 and assessment of output reports commenced in Feb 2023 with the overall objective of results being correctly interpreted and investigated and have due regard for a segregation of duties.

23/9	Internal Control	Contract Procedure Rules and associated Policies and Processes	<ul style="list-style-type: none"> Follow up of partial assurance report <p>Note the degree of detailed testing required for this specific audit means this cannot be absorbed from the allocation of time further below</p>
23/10	Internal Control	Human Resources	<ul style="list-style-type: none"> Recruitment and retention processes and activities, to specifically incorporate any 'positive actions' work in trying to achieve a workforce reflective of our communities. The audit will also review the leavers process and any associated in exit interviews
23/11	Internal Control	Counter Fraud: Bank Mandate Fraud	<ul style="list-style-type: none"> Policies and procedures surrounding the amendment of bank accounts are robust
22/12	Various	Contingency - Emerging Issues	<ul style="list-style-type: none"> Emerging issues affecting the service e.g. Climate Change, New Legislation, Residual Brexit Issues, Forge Health etc
Client Management Routines			
N/A	High Importance Recommendations	Follow up testing of any high importance recommendations within our legacy and 21/22 coverage (and any in year high importance recommendations during 21/22) to ensure they have been addressed in a timely manner in order to mitigate risk to an acceptable level.	
N/A	Client Management	<ul style="list-style-type: none"> Planning & reporting – including Redmond proposals Head of Internal Audit Service duties – Committees, Opinions, Reports, Training, Maintain Charter etc. External Audit liaison – including developing protocols, providing views on fraud etc. Emerging Issues and Advice 	

