

**Internal Audit Plan for Leicestershire Fire & Rescue Service 2020-21**

Ref	Category	Auditable area	Potential assurance requirements....
21/1	Governance	Workshop Services	<ul style="list-style-type: none"> <li>• Work undertaken delivers value for money and is undertaken by suitably qualified staff.</li> </ul>
21/2	Risk Management	Contract Compliance – Systel - Fire Control Mobilising System	<ul style="list-style-type: none"> <li>• Robust contract management and compliance is in place to mitigate risk to an acceptable level</li> </ul>
21/3	Internal Control	Key Financial Systems – Reconciliations and Balances (*)	<ul style="list-style-type: none"> <li>• Key reconciliations and other agreed in scope processes are undertaken accurately and promptly</li> </ul> <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>
21/4	Internal Control	Key Financials Payroll (*)	<ul style="list-style-type: none"> <li>• Payroll Starters, leavers and variations to pay are valid and accurately accounted for</li> </ul>
21/5	Governance	Payroll Provider Replacement	<ul style="list-style-type: none"> <li>• To provide on-going advice throughout the project lifecycle especially data migration plans</li> </ul>

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21/6	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"> <li>• Starters, leavers and variations to pension are accurately accounted for in respect of pensionable adjustments required.</li> <li>• Contribution banding, pensions increases, and dependants' pension requirements are correctly applied.</li> <li>• To review the validity and accuracy of calculations with regards to payments for new pensions and lump sums</li> </ul>
21/7	Governance	Firefighter Pensions Administrator Replacement	<ul style="list-style-type: none"> <li>• To provide on-going advice through the project lifecycle especially data migration plans</li> </ul>
21/8	Internal Control	ICT controls (*)	<ul style="list-style-type: none"> <li>• 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</li> </ul>
21/9	Internal Control	National Fraud Initiative	<ul style="list-style-type: none"> <li>• To ensure that data requirements are matches identified as part of the NFI submission have all been adequately investigated and concluded and action taken where appropriate.</li> </ul>

21/10		Emerging Issues	<ul style="list-style-type: none"> <li>Emerging issues affecting the service e.g. Brexit, Climate Change, Grenfell, Legislation/Taxation Changes (e.g. blue light vehicle personal use) etc</li> </ul>
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*Audits marked (\*) within this section may be utilised by the external auditor in their annual assessment of the likelihood of material misstatement in the Authority's financial accounts so the detailed scope will be subject to the EA approach*

	<b>Client Management Routines</b>	
N/A	High Importance Recommendations	Follow up testing of any high importance recommendations within our 19/20 coverage (and any in year high importance recommendations during 20/21) 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"> <li>Develop an internal audit SLA with the Treasurer</li> <li>Planning &amp; reporting</li> <li>Head of Internal Audit Service duties – Committees, Opinions, Reports, Maintenance of a Charter etc.</li> <li>External Audit liaison – including developing protocols, providing views on fraud etc.</li> <li>Emerging Issues and Advice</li> </ul>

**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.**