

Internal Audit Plan for Leicestershire Fire & Rescue Service 2024-25

Note: Transfer 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....
25/1	Various	Completion of any residual work on 23/24 audits	Completion of any residual work on 23/24 audits
25/2	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 <i>Note: This work commenced in 23/24 but will continue into 24/25</i>
25/3	Internal Control	Key Financial Systems – Reconciliations and Balances	Key reconciliations and other agreed in scope processes are undertaken accurately and promptly <i>(Note, where applicable this will include follow up of any recommendations in the Auditor's Annual Report).</i>
25/4	Internal Control	Key Financials Payroll	Payroll Starters, leavers, and variations to pay are valid and accurately accounted for

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25/5	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
25/6	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
25/7	Internal Control	Counter Fraud: National Fraud Initiative	Ensure relevant data is extracted at 30 September 2024, uploaded in October 2024 and assessment of output reports commenced in Feb 2025 with the overall objective of results being correctly interpreted and investigated on a risk-assessed basis and have due regard for a segregation of duties (report of resultant findings in Q1/2 of 25/26)

25/8	Internal Control	Contract Procedure Rules and associated Policies and Processes	<p>Further follow up of key areas that previously resulted in partial assurance reporting. To allow timely reporting to committee this coverage will be split into four parts to include:</p> <ul style="list-style-type: none"> • Centrally held signed contracts (due April 2024) • Training for all staff with authority to procure goods or services/in a procurement (due March 2024) • Monitoring and reporting training levels to management for further action where required (due September 2024) • Periodic benchmarking/market testing for value for money if purchasing multi-items from a single supplier (due December 2024)
25/9	Governance	Procurement	<p>Policies and procedures in place have due regard for legislative requirements and timeliness and appropriateness of decision making (Key focus being Transforming Public Procurement requirements and associated governance and training)</p>
25/10	Risk Management	Addressing Implications of Pensions Judgements:	<p>To provide assurances to management that:</p> <ol style="list-style-type: none"> 1. accurate salary information is provided to the Scheme Administrator for the production of Remedial Service Statement; 2. Salary and service data is being collated for RDS firefighters eligible for the 2nd option exercise

			<i>(Relates to Sargeant/McCloud Age Discrimination Remedy & Matthews 2nd Option Data Collection)</i>
25/11	Governance	People Plan	Actions detailed within the people plan are implemented in accordance with timetable to move the service forward in implementing the people strategy.
25/12	Various	Contingency - Emerging Issues	<ul style="list-style-type: none"> Emerging issues affecting the service e.g. New Legislation, further follow up of areas identified through National Fraud Initiative work, Major Projects, Whistleblowing, Ad hoc advice etc
Client Management Routines			
N/A	High Importance Recommendations	Follow up testing of any high importance recommendations within our legacy and 23/24 coverage (and any in year high importance recommendations during 24/25) 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 any further consideration of 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. 	