

Internal Audit Plan for Leicestershire Fire & Rescue Service 2019-20

Ref	Category	Auditable area	Potential assurance requirements....
20/1	Governance	General Data Protection Regulation/Data Protection Act Compliance	<ul style="list-style-type: none"> Control measures defined in the Corporate Risk Register have been/will be implemented in a timely manner <p>Areas being: GDPR Compliance Project, Vulnerable persons Case management software, Automated document and records management software and process.</p>
20/2	Risk Management	Risk Management	<ul style="list-style-type: none"> Risk Management procedures at an operational level (within Team Plans) are sufficiently robust
20/3	Risk Management	HMICFRS Audit	<ul style="list-style-type: none"> To ensure that work is being undertaken to address areas identified internally as needing additional actions as part of the initial assessment process (this work to be undertaken prior to Tranche 2 results being made public in June 2019)
20/4	Risk Management	Contract Procedure Rules	<ul style="list-style-type: none"> The revised Contract Procedure Rules (approved by the Combined Fire Authority on 12 December 2018) are being complied with. <p><i>(Note: If relevant this audit will also address any outstanding areas from a previous partial assurance procurement audit)</i></p>

Ref	Category	Auditable area	Potential assurance requirements....
20/5	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 (<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>).
20/6	Internal Control	Key Financials Payroll (*)	<ul style="list-style-type: none"> Payroll Starters, leavers and variations to pay are valid and accurately accounted for <p><i>(Note: We will test to provide assurance in respect of prior year findings in the first quarter of 19/20 in addition to the work in the final quarter).</i></p>
20/7	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

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20/8	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
20/9	Internal Control	National Fraud Initiative	<ul style="list-style-type: none"> To ensure that matches identified as part of the 2018/19 NFI submission have all been adequately investigated and concluded and action taken where appropriate.
20/10	Internal Control	HMICFRS Audit – Key Assurance Areas	<ul style="list-style-type: none"> Assurance that key activities and processes are operating correctly and in accordance with best practice. Area(s) of assurance will be in respect of a selection from the following: <ul style="list-style-type: none"> Fire Prevention and Detection Activities Learning from Incidents Joint Emergency Services Interoperability Principles Competency based training and associated reporting Talent Management & Promotion Processes Welfare & Wellbeing <p>(Further discussions will determine subject areas, scope and approach)</p>

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20/11		Emerging Issues	<ul style="list-style-type: none"> Emerging issues affecting the service e.g. Response to Grenfell, Integrated Risk Management Plan etc

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*

Client Management Routines			
N/A	High Importance Recommendations	Follow up testing of any high importance recommendations within our 18/19 coverage 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"> Develop an internal audit SLA with the Treasurer Planning & reporting Head of Internal Audit Service duties – Committees, Opinions, Reports, Maintenance of a Charter etc. External Audit liaison – including developing protocols, providing views on fraud etc. Emerging Issues and Advice 	

Potential replacement or additional audits at the discretion of the Treasurer.

Note that these audits were assessed as high risk to LFRS and should be considered alongside or in conjunction with other forms of independent assurance that are available.

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R/1	Governance	Service Continuity Planning	<ul style="list-style-type: none"> Service Continuity Planning is adequate and is tested.
R/2	Governance	Absence Management	<ul style="list-style-type: none"> A robust absence management policy is in place and being followed and that governance at operational and oversight level is robust <p>(Note: Any audit would include preventative measures being deployed e.g. Mental Health First Aid Training)</p>
R/3	Governance	Recruitment and appointment of firefighters	<ul style="list-style-type: none"> The process to recruit and appoint firefighters is robust and takes all reasonable steps to ensure appointments are in line with the LFRS recruitment policies and procedures.
R/4	Risk Management	Cyber Security	<ul style="list-style-type: none"> Good practice Cyber Security control measures have been employed and staff have been trained through an awareness programme

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R/5	Risk Management	Major Capital Projects	<ul style="list-style-type: none"> • Management of risk to ensure that major capital projects and delivered to timetable, to budget and to quality
R/6	Risk Management	Procurement – Impact of Brexit on the supply chain	<ul style="list-style-type: none"> • Adequate assessment and mitigating actions in respect of availability of goods and services throughout the supply chain

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.