

**Internal Audit Plan for Leicestershire Fire & Rescue Service 2021-22**

Ref	Category	Auditable area	Potential assurance requirements....
22/1	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> <p><i>(This audit straddles the two financial years of 20/21 and 21/22)</i></p>
22/2	Risk Management	Risk Management Review	<ul style="list-style-type: none"> <li>Continuous improvement of the risk management framework</li> </ul>
22/3	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>
22/4	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> <p><b>Note: the service provider changed during 2020-21</b></p>

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22/5	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"> <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 regard to payments for new pensions and lump sums</li> </ul> <p><b>Note: the service provider changed during 2020-21</b></p>
22/6	Internal Control	Key ICT Controls 2020/21 (*)	<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> <p><i>(Note: This is to complete our 20/21 coverage including addressing the high importance recommendation remaining within the Corporate Governance Committee arena)</i></p>
22/7	Internal Control	ICT Controls 2021/22 (*)	<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>

22/8	Internal Control	National Fraud Initiative	<ul style="list-style-type: none"> <li>To ensure that data requirements are matches identified as part of the 2020/21 NFI submission have all been adequately investigated and concluded and action taken where appropriate.</li> </ul>
22/9	Internal Control	Contract Procedure Rules and associated Policies and Processes	<ul style="list-style-type: none"> <li>Follow up of partial assurance report</li> </ul> <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>
22/10	Internal Control	Segregation of duties within the finance function	<ul style="list-style-type: none"> <li>To ensure that an adequate segregation of duties exists within the restructured finance function</li> </ul>
22/11	Internal Control	Accounts Receivables – BACS Payment Process	<ul style="list-style-type: none"> <li>BACS runs, and Direct Debit payments made are valid, accurate and complete and that they are processed in a timely and secure manner with due regard for segregation of duties.</li> </ul>
22/12	Various	Emerging Issues	<ul style="list-style-type: none"> <li>Emerging issues affecting the service e.g. Forge Health, Residual Brexit Issues, Climate Change, New Legislation etc</li> </ul>

*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 legacy and 20/21 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"> <li>• Development of delegation arrangements with the Treasurer and Monitoring Officer</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.**