

**Internal Audit Plan for Leicestershire Fire & Rescue Service 2018-19**

	<b>Category</b>	<b>Auditable area</b>	<b>Potential assurance requirements....</b>
19/1	Governance	Performance Monitoring	<ul style="list-style-type: none"> <li>• High importance recommendations from the 17/18 internal audit report have been addressed in a timely manner</li> <li>• Work will focus on ensuring the Corporate and Integrated Risk Management Plan (IRMP) 2016-2020 has been reviewed and reporting of progress against it has been established</li> </ul>
19/2	Governance	Declaration of Interests/Gifts and Hospitality	<ul style="list-style-type: none"> <li>• High importance recommendations from the 17/18 internal audit report have been addressed in a timely manner</li> <li>• Work will focus on ownership, update, publication of policies and compliance with requirements and associated authorisation.</li> </ul>
19/3	Governance	General Data Protection Regulation (GDPR)	<ul style="list-style-type: none"> <li>• Readiness for compliance</li> </ul>
19/4	Risk Management	HMICFRS Readiness Audit	<ul style="list-style-type: none"> <li>• Readiness to comply with Her Majesty's Inspectorate of Constabulary and Fire &amp; Rescue Services (HMICFRS) inspection process</li> </ul>

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19/5	Risk Management	Procurement	<ul style="list-style-type: none"> <li>• High importance recommendations from the 17/18 internal audit report have been addressed in a timely manner</li> <li>• Work will focus on Governance, value for money, approved suppliers and valid contracts.</li> </ul>
19/6	Internal Control	Key financial systems (*)	<ul style="list-style-type: none"> <li>• Financial management including areas such as reconciliation procedures, suspense accounts, journals, bank reconciliation</li> <li>• Payables</li> <li>• Receivables including debt recovery</li> <li>• Treasury management</li> </ul>
19/7	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>
19/8	Internal Control	Key Financials Pensions (*)	<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 dependents pension requirements are correctly applied.</li> </ul>
19/9	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>

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19/10	Internal Control	National Fraud Initiative	<ul style="list-style-type: none"> <li>To ensure that requisite data is submitted in a timely manner and matches from data submitted in 18/19 have been issued for investigation</li> </ul>
19/11	Governance	Fire-fighter Pensions – Roles & Responsibilities	<ul style="list-style-type: none"> <li>High importance recommendations from the 17/18 internal audit report have been addressed in a timely manner</li> <li>Work will focus on roles and responsibilities and associated training</li> </ul>
19/12	Internal Control	Fire-fighter Pensions – Pensions Calculations	<ul style="list-style-type: none"> <li>To review the validity and accuracy of calculations with regard to payments for new pensions and lump sums</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 new EA approach*

	<b>Client Management Routines</b>	
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"> <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>

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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N/A	Governance	Constitution	<ul style="list-style-type: none"> <li>• Revisions to the Constitution are appropriately applied at an operational level – likely to focus on any changes to local budget monitoring</li> </ul>
N/A	Governance	ICT Modernisation	<ul style="list-style-type: none"> <li>• Projects (selected from sample) are appropriately managed</li> </ul>
N/A	Risk Management	Vehicle Fleet Tax Compliance	<ul style="list-style-type: none"> <li>• Independent consultancy advice has been correctly followed</li> <li>•</li> </ul>