

Appendix A – Update on Progress of the Annual Audit Plan 18/19

Auditable Area	Key Audit Objectives	Day Budget (Timing)	Status
Core Financial Controls	<p>To fulfil our statutory responsibilities, we will undertake work to provide assurance over key controls within the financial governance framework. Key systems that will be tested include:</p> <ul style="list-style-type: none"> • Financial Control/Monitoring • Procure to Pay • Payroll & Pensions • Debtors • Capital • Financial Regulations • General Ledger • Reconciliations • Treasury Management <p>This review will include a follow-up of the 2017/18 audit findings.</p>	40 days (Q3/4)	Fieldwork completed
Performance Management	<p>This risk based audit will aim to provide assurance on the controls in place over the key performance indicator monitoring system, the robustness of reporting and the escalation of issues. This audit is carried forward from the previous year.</p>	10 days	Audit Deferred to 2019/20
Information Security	<p>This risk based audit will aim to provide assurance over the robustness of the Information Security controls in place, including the readiness for the new GDPR requirements.</p>	10 days	Final report (Reasonable)
Project Management	<p>This systems based audit will aim to provide assurance on the adequacy and effectiveness of the governance arrangements in place over the Blue Light Hub project.</p>	10 days	Draft Report
Stores	<p>This audit was added during the year to replace the deferred Performance Management audit. The Stores Audit will provide a review of the Fire Authority's arrangements for the purchase, custody and issue of stores.</p>	10 days	In Progress
Follow-Up General	<p>To ensure all outstanding medium and high recommendations raised in previous audits are implemented.</p>	10 days	On-going
Corporate Work	<p>A proportion of the total audit resource is made available for 'corporate work'. Corporate work is non-audit specific activity which still 'adds value' or fulfils our statutory duties. Examples of this type of work include attendance and reporting to Management and Committee, and audit strategy and planning work. This also includes developing the Audit Plan, writing the Annual Report and undertaking the annual Review of Effectiveness of Internal Audit.</p>	10 days	N/A
Total		100 days	