

## Appendix A – Progress against the 2020/21 Internal Audit Plan

Auditable Area	Key Audit Objectives	Day Budget (Timing)	Status/ Comments
<b>Core Financial Controls</b>	<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"> <li>• Financial Control/Monitoring</li> <li>• Procure to Pay</li> <li>• Payroll &amp; Pensions</li> <li>• Debtors</li> <li>• Capital</li> <li>• Financial Regulations</li> <li>• General Ledger</li> <li>• Reconciliations</li> <li>• Treasury Management</li> </ul> <p>This review will include a follow-up of the 2019/20 audit findings.</p>	40 days (Q3-4)	Planning in progress
<b>GDPR</b>	The objective of this audit is to ensure that the Fire Authority is compliant with the new legislation. The audit will evaluate the mechanisms in place to ensure continued compliance and identification on non-compliance to enable prompt and appropriate rectification.	10 days	Terms of Reference agreed, fieldwork commencing in November
<b>Asset Management System</b>	The objective of this audit is to provide assurance that there are adequate and effective controls over the recording and management of assets. This will include disposal of assets.	10 days	Terms of Reference agreed, fieldwork commencing in November
<b>Resource Management System</b>	This is an application (IT) audit of the new Resource Management System. The audit will consider key controls, including system security access protocols.	10 days	Terms of Reference agreed, fieldwork commencing in November

Auditable Area	Key Audit Objectives	Day Budget (Timing)	Risk Assessed
<b>Contingency</b>	A contingency has been included within the audit plan to provide flexibility and in recognition of an expected but as yet unspecified need. If the days remain as at the beginning of Q4 then they will be used to review some key Governance areas such as Project Management and Contract Management, with the agreement of the Director of Finance and Assets.	10 days	N/A
<b>Follow-Up General</b>	To ensure all outstanding medium and high recommendations raised in previous audits are implemented.	10 days	Various
<b>Corporate Work</b>	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.	10 days	N/A
<b>Total</b>		<b>100 days</b>	

Below is a list of auditable areas identified during the development of the plan and will be noted as contingency audits or will be consider for the next year.

Auditable Area	Day Budget (Timing)
Procurement	<b>10</b>
Programme Management	<b>10</b>
HR People Management	<b>10</b>