

## Appendix A – Internal Audit Plan 2022/23

Auditable Area	Key Audit Objectives	Days Budget (Timing)	Risk Assessed	Status Update
<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, which consists of the following key systems:</p> <ul style="list-style-type: none"> <li>• Financial Control/Monitoring</li> <li>• Procure to Pay</li> <li>• Debtors</li> <li>• Capital</li> <li>• Financial Regulations</li> <li>• General Ledger</li> <li>• Reconciliations</li> <li>• Treasury Management</li> </ul> <p>All audit findings from the 21/22 review will be followed-up to ensure that actions have been fully implemented.</p>	30 days	High	Audit scheduled for Quarter 4.
<b>HR/Payroll – Process Mapping</b>	<p>Due to the process weaknesses in HR/Payroll identified in the 20/21 Core Financial Controls audit, end-to-end process mapping will be undertaken in this area, followed by substantive testing of the key payroll controls to ensure that control weaknesses have been addressed. This audit was planned for FY21/22 however, was deferred due to new staff being recruited into the Payroll Team during the year. Work is planned for Q1 as the new officers will have settled into their roles.</p>	15 days	High	Fieldwork complete, quality assurance review in progress.
<b>Business Continuity and Risk Management</b>	<p>The Authority's objective for the system is to ensure that the Fire and Rescue Service have plans in place to manage incidents and emergencies that may have an adverse effect on service delivery. The scope will cover the Business Continuity Policy, guidance and risk management processes and IT Disaster Recovery planning to ensure the Service also has associated continuity plans covering critical areas. The audit will involve discussion with the officers and staff who are responsible for the management of the risk controls as well as compliance testing to identify whether the controls in place to minimise the risks are operating effectively.</p>	15 days	High	Audit being scoped, fieldwork commencing in November.
<b>Pensions Administration</b>	<p>The main objective of the Pension function is to ensure that the correct employer and employee contributions are received; retirees are paid the right amount at the right time, and the pension fund is managed effectively and in line with legislative requirements.</p>	10 days	High	Fieldwork complete, quality assurance review in progress
<b>Inspection and Operational Improvement Plan Assurance</b>	<p>To provide assurance on the improvement plan and ensure that agreed actions are being implemented and agreed timescales are achievable.</p>	10 days	High	Audit being scoped, fieldwork planned for December.
<b>Contingency</b>	<p>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.</p>	10 days	N/A	
<b>Follow-Up General</b>	<p>To ensure all outstanding medium and high recommendations raised in previous audits are implemented.</p>	10 days	Various	
<b>Corporate Work</b>	<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	
<b>Total</b>		<b>110 days</b>		