



North Yorkshire Police, Fire and Crime Commissioner Fire and Rescue Authority Internal Audit Plan 2019/20

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Circulation List:

Members of the Fire Audit Committee
Section 151 Officer

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Assurance Services for
the Public Sector

Introduction

- 1 This document sets out the planned 2019/20 programme of work for internal audit, provided by Veritau for North Yorkshire Police, Fire and Crime Commissioner North Yorkshire Fire and Rescue Authority. The plan covers work during the period 1 April 2019 to 31 March 2020.
- 2 The work of internal audit is governed by the Public Sector Internal Audit Standards. In accordance with those standards, internal audit is required to prepare an annual risk based audit plan. The Head of Internal Audit is also required to provide an annual internal audit opinion to the Authority based on an objective assessment of the effectiveness of the framework of risk management, governance and internal control.
- 3 The internal audit plan has been prepared on the basis of a risk assessment. This is intended to ensure limited audit resources are prioritised towards those systems which are considered to be the most risky and/or which contribute the most to the achievement of the Authority's priorities and objectives.
- 4 The internal audit plan is submitted for approval by the Fire Audit Committee who are also responsible for monitoring progress against the plan. Changes to the plan will be agreed with the s151 officer and will be notified to the Committee. Proposed work is also discussed with the Authority's external auditors to ensure there is no duplication of effort. We will provide regular updates on the scope and findings of our work to the Committee throughout 2019/20.
- 5 The plan is based on a total number of 65 days for 2019/20.

2019/20 Audit Plan

- 6 The plan has been structured into the following sections:
 - Financial Systems
 - Governance /Regularity Audits
 - Client support, advice and follow up
 - Data Protection Officer

Further details of the assignments included in the 2019/20 plan are set out in Appendix A.

Internal Audit Plan 2019/20

Financial Systems audits

Audit	Scope	Days
Revenue and Capital Budgeting	A review of the effectiveness and quality of the in-year budget monitoring and forecasting in respect of both the revenue and capital budgets.	12
Purchase Orders	To review the recent changes made to purchase order procedures.	4
		16

Governance / Regularity Audits

Audit	Scope	Days
Tranman system	A review of the key controls covering the recently introduced Tranman system. The audit will cover controls in respect of supplies and stores and vehicle maintenance.	10
Discipline and Grievance	A review of the application of policies and procedures in place on discipline and grievance procedures. We will include review of the progress made in addressing areas highlighted in reviews previously undertaken by Veritau.	10
Procurement	A review of risk areas in respect of the Authority's procurement arrangements.	9
		29

Client Support, Advice and Follow up

Audit	Scope	Days
Follow up of previous years' risks and findings	We will review the progress made in implementing agreed recommendations arising from previous years' audit work.	6
Client support advice and liaison, committee preparation and attendance	An allocation of time to liaise and discuss relevant matters with management, to attend Audit Committee meetings and to prepare Committee reports	8
Liaison with External Auditors	An allocation of time to be spent sharing relevant information and discussing audit matters as required with External Audit.	1

15

Information Governance

Audit	Scope	Days
Data Protection Officer – compliance checks	An allocation of time to undertake a programme of checks to confirm compliance with the Data Protection Act 2018 / GDPR.	5

65