



**North Yorkshire Police, Fire and Crime  
Commissioner  
Fire and Rescue Service  
Internal Audit Plan 2020/21**

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## **Introduction**

- 1 This document sets out the planned 2020/21 programme of work for internal audit, provided by Veritau to the North Yorkshire Fire and Rescue Service. The plan covers the period 1 April 2020 to 31 March 2021.
- 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 North Yorkshire Fire and Rescue Service 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 and areas which are considered to be the most risky and/or which contribute the most to the achievement of the Fire and Rescue Service's priorities and objectives.
- 4 The internal audit plan is submitted for approval by the Fire and Rescue Service Audit Committee. The Audit Committee is 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 Audit Committee. Proposed work is also discussed with the 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 Audit Committee throughout 2020/21.
- 5 The plan is based on a total number of 65 days for 2020/21.

## **2020/21 Audit Plan**

- 6 The plan has been structured into the following sections:
  - Organisational risks highlighted in the risk register
  - Governance /Regularity Audits
  - Client support, advice and follow up

Further details of the assignments included in the 2020/21 plan are set out in Appendix A.

## Internal Audit Plan 2020/21

## Risk Register

Audit	Scope	Days
ICT	A review of ICT infrastructure risks and controls, including the implementation of current action plans to address cyber security risks.	10
Control Room	A review of the plans in place to manage the risk of control room failure or loss. The audit will include a review of current business continuity plans.	10
Human Resources and Planning, Recruitment and Retention	There are currently three amber strategic risks included on the risk register covering capacity and capability, inability to recruit and retain staff and dilution or loss of operational and organisational experience. We will review the work and actions that are being done and planned to reduce these risks to an acceptable level.	10
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## Governance / Regularity Audits

Audit	Scope	Days
Risk Management	A review of the application and effectiveness of risk management arrangements.	10
Tranman Stores and Transport system	A review of the key controls covering the recently introduced Tranman system. The audit will build on the work undertaken in 2019/20 on supplies and stores and also review key controls in respect of transport.	10
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### Client Support, Advice and Follow up

Audit	Scope	Days
Follow up of previous years' audit actions	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 other auditors	An allocation of time for sharing relevant information and discussing audit matters as required with external audit and the internal auditors of North Yorkshire Police.	1

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