



**North Yorkshire Police, Fire and Crime
Commissioner
Fire and Rescue Service**

Internal Audit Plan 2021/22

**Assistant Director – Audit Assurance:
Head of Internal Audit:**

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Introduction

- 1 This document sets out the proposed 2021/22 programme of work for internal audit, provided by Veritau for North Yorkshire Fire and Rescue Service.
- 2 The work of internal audit is governed by the Public Sector Internal Audit Standards and the Service's Audit Charter. In accordance with those standards, internal audit work must be risk based and take into account the requirement to produce an evidence based annual internal audit opinion. Audit work should be reviewed and adjusted in response to changes in the business, risks, operations, programmes, systems and controls.
- 3 The Head of Internal Audit's annual opinion is based on an objective assessment of the effectiveness of the framework of risk management, governance and internal control. Our planned audit work therefore includes coverage of all three areas so that we can develop a wider understanding of the Service's assurance framework and provide an evidence based opinion.
- 4 Responsibility for effective governance, risk management and control arrangements remains with the Service. The Head of Internal Audit cannot be expected to prevent or detect all weaknesses or failures in internal control, nor can audit work cover all areas of risk across the organisation.

Approach

- 5 The internal audit plan has been prepared on the basis of a risk assessment. This is intended to ensure that limited audit resources are prioritised towards those areas which are considered to be carry the most risk and/or which contribute the most to the achievement of the Service's strategic priorities and objectives.
- 6 The identification of risks has been informed in a number of ways; including review of the organisational risk management processes, sector wide risk information, understanding the Service's strategies and objectives, other known risk areas (for example areas of concern highlighted by management), the results of recent audit work and other changes in the service and systems. The proposed areas of coverage have been subject to consultation with senior officers.
- 7 To meet professional aims and objectives, good practice for internal audit requires us to adopt flexible planning processes. This helps to ensure that audit work undertaken during the year is adapted on an ongoing basis to reflect changing risks within the organisation. The audit plan presented below represents a summary of the overall areas where we expect to undertake work over the next year, based on our current assessment of risk. We will prioritise work in the short term and regularly review and update plans for actual work to be undertaken, on an ongoing basis throughout the year.

- 8 We will regularly discuss with officers and management the scope and timings of work to help ensure that we provide assurance in the right areas and at the right time. We will also provide regular updates on the scope and findings of our work to the Audit Committee throughout 2021/22.

2021/22 Internal Audit work

- 9 The plan is based on a total commitment of 90 days. The specific scope and objectives of individual audits will be agreed with officers during the year to ensure that the work is targeted towards areas of highest risk. Further detail on the potential areas of coverage is included in Appendix A.
- 10 It is important to emphasise the audit areas included in this draft plan are not fixed. Work will be kept under review to ensure that audit resource is deployed to the areas of greatest risk and importance to the Service. It is likely that not all areas will be covered.
- 11 Assurance gathering to support our opinion will involve 'traditional' internal audits, with reporting and agreement of actions in the usual way. However, where possible, work will also include shorter, more focussed assignments, 'critical friend' support to corporate projects and the use of data analytics to help support the provision of continuous assurance to the Service.

Appendix A

Draft Internal Audit Plan 2021/22

Area	Days	Potential area for review
Strategic and Corporate risks	50	Policies and procedures Strategic service planning Risk management Performance management Data quality (provision of accurate and timely data) Health and Safety Procurement and contract management Information governance Change management Equality, diversity and inclusion Training and Development Corporate project management arrangements
Fundamental / material systems	10	Payroll and Pensions
Service related areas	10	Transport and Fleet Management
Ongoing assurance	5	Continuous assurance gathering to support our opinion
Follow up of management actions	5	Follow-up of previously agreed management actions
Committee, liaison and annual planning.	10	Committee report preparation and attendance Annual audit planning and client liaison External audit liaison
TOTAL	90	