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Shropshire and Wrekin Fire and Rescue Authority
25 February 2015

Appendix to report 6 on
Internal Audit Plan 2015/16
Shropshire and Wrekin Fire and Rescue Authority
Audit and Performance Management Committee
29 January 2015

Shropshire Council Audit Services Strategic Audit Plan for Shropshire Fire and Rescue Service 2012/13 to 2015/16

Audit Area	Days	Risk Score	Audit Priority	Audit Frequency	PROVISIONAL				Totals
					2012/13	2013/14	2014/15	2015/16	
General Ledger Maintenance and Accounts		DA		AC	DA	DA	DA	DA	
Payroll system - to include enhanced coverage for personnel in one year	6	82	Medium Low	Annual	6	6	8	6	26
Budget Preparation and Control	2	77	Medium Low	Judgmental	0	2	0	2	4
Capital Budgeting and Accounting	4	76	Medium Low	1/3	1	1	2 5	1	8
Computer Services	10	74			15	5	8 5	5	30
Income Collection and Sundry Debtors	4	74	Medium Low	1/3	4	0	0	4	8
Purchasing Cards	2	71	Medium Low	1/3	2	0	0	0	2
Purchasing / Procurement	2	71	Medium Low	1/3	0	2	2	2	6
Creditors System	5	69	Low	1/3	0	5	0	0	5
Banking Arrangements	3	69	Low	AC/Annual	AC	AC	3 4	AC	4
Partnerships	4	56	De Minimis	1/3	0	4	0	0	4
Technical Services - Assets	7	68	Low	Agreed	0	2	2	3	7
Members' Allowances	1	52	De Minimis	0	0	0	0 4	0	1

Audit Area	Days	Risk Score	Audit Priority	Audit Frequency	PROVISIONAL				Totals
					2012/13	2013/14	2014/15	2015/16	
Information Transparency (Data Protection / Freedom of Information)	3	49	De Minimis		3	0	0	0	3
Data Quality	5	45	De Minimis	One off	0	0	0	0	0
Health and Safety	5	42	De Minimis	1/3	0	0	0	0	0
Miscellaneous - travel and subsistence (to include in payroll audit)	1	38	De Minimis	1/4	0	0	1	0	1
Insurance	1	36	De Minimis	1/3	0	0	1	0	1
Miscellaneous – firefighters’ pension account	3	33	De Minimis	One off	0	0	0	0	0
Firefighters’ Pensions							2 0		
Fire Funding and Statistics	2	30	De Minimis	0					0
National Fraud Initiative	1			Annual	1	1	1	1	4
Risk Management and Business Continuity Arrangements	2		High		2	2	2	6	12
Corporate Governance (to inform Annual Governance Statement)	2		High		2	2	2	2	8
Review of Annual Governance Statement	1		High		1	1	1	1	4
Fraud and Corruption	2		High		2	2	2	2	8
Reporting and liaising with client	2				2	2	2	2	8
Audit Planning and Needs Assessment	2				2	2	2	2	8
Audit Committee	6				6	6	6	6	24
Recommendation follow up	2				2	2	4 2	2	8
Top-up testing for Audit Commission	2		High		2	2	0 2	2	8
					53	49	51	49	202

Amended days in 2014/15 represent changes approved by the Fire Authority

Key

DA and AC – District Audit and Audit Commission

These were areas, which were traditionally audited by External Audit.