

**Staffordshire Commissioner Fire and Rescue Authority
Report to the Ethics, Transparency and Audit Panel (ETAP)**

27th March 2019

**Internal Audit Strategy Incorporating the Annual Audit Plan and Service Level
Agreement 2019/20**

Report of Internal Audit

Summary

This report presents the proposed Internal Audit Strategy which incorporates the Annual Audit Plan and Service Level Agreement for 2019/20. The Internal Audit Strategy is attached to this report.

Recommendations

To review the Internal Audit Strategy for 2019/20.

To review the proposed coverage of the Internal Audit Plan for 2019/20.

To recommend approval of the Internal Audit Plan for 2019/20 to the Director of Finance, Assets and Resources.

To approve the annual audit fees in line with the Financial Regulations (D.3)

Financial Implications

The provisional daily rate for Internal Audit Services in 2019/20 is £340, an increase of £10 per day (3%). The increase is necessary due to increases in pay and non-pay costs. This equates to a charge of £28,220 in 2019/20 for general systems audit work calculated as follows: (83 days @ £340 = £28,220). The remaining 15 days of the Audit Plan are for computer audit which will be recharged at cost to the Fire Authority (estimated cost - 15 days @ £350 = £5,250). The total cost to the Fire Service is £33, 470.

Legal Implications

Whilst there are no direct legal implications arising from this report, under the Accounts and Audit (England) Regulations 2015, the responsibility for maintaining an adequate and effective internal audit function rests with the Corporate Body. The Staffordshire Commissioner Fire and Rescue Authority has delegated such responsibility to the Director of Finance, Assets and Resources.

Equality and Diversity

There are no direct implications arising from this report.

Risk Implications

Internal Audit objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources. Internal Audit will continue to align its work with the Staffordshire Commissioner Fire and Rescue Authority's Strategic Risk Register.

Protective Security Implications

The Internal Audit Section (including its external providers) operate in accordance with the professional standards and practice statements included within the UK Public Sector Internal Audit Standards and the CIPFA Local Government Application Note.

Procurement and Social Value

Whilst there are no direct procurement implications there are social value benefits within the county deriving from Internal Audit Services being provided by a partner local public sector organisation.

Consultation and Engagement Undertaken

Not Applicable

Other Implications

None

Report Author:-	Deborah Harris, Interim Chief Internal Auditor (01785) 276406 Alexander Cannon, ICT Audit Manager (01785) 895334
Email	deborah.harris@staffordshire.gov.uk alex.cannon@staffordshire.gov.uk