

Appendix A Hampshire Fire and Rescue Authority Audit Plan 2010-2013 and audit assignments for 2010/11

| 2009/10 original plan (days) | 2009/10 (revised plan days) | | Risk Assessment Rating | 2010/11 (days) | 2011/12 (days) | 2012/13 (days) |
|------------------------------|-----------------------------|--|------------------------|----------------|----------------|----------------|
| 15 | 15 | Key financial systems | | | | |
| | | Payroll Operations | High | | 15 | |
| | | SAP/Creditors | Medium | | 15 | |
| | | Debtors & Cash Income | Medium | 10 | | |
| 15 | 15 | Budgetary Control and financial planning | Medium | | | 15 |
| | | Treasury Management | Medium | 10 | | |
| | | Pension arrangements | Low | 10 | | |
| 30 | 30 | Subtotal for key financial systems | | 30 | 30 | 15 |
| | | Establishment audits | | | | |
| 12 | 12 | Fire Stations (Wholetime) | Low | 12 | 12 | 12 |
| | | Urban Search & Rescue Team | Low | 10 | | |
| | | Animal Rescue | First review | 8 | | |
| | | Business Education | Low | | | |
| 7 | 2 | Training School | Low | | 4 | |
| 19 | 14 | Subtotal - establishment audits | | 30 | 16 | 12 |
| | | Departmental Systems | | | | |
| | | Corporate systems - | | | | |
| | | 0 Management Structures and reporting lines | Medium | | | 8 |
| | | 0 Performance Management | Medium | 8 | | |
| | | 0 Committee Structures and Reporting | Medium | | | 8 |
| 8 | 8 | 8 Strategy and Planning | Medium | | | |
| | | 0 Risk Management | Medium | | | 8 |
| | | 0 Ethics | Medium | 8 | | |
| | | 0 Quality | Medium | | | 8 |
| | | 0 Partnerships | Medium | | 8 | |
| 8 | 8 | 8 Data quality | High | | 8 | |
| | | 0 Business Continuity and disaster recovery | High | | 8 | |
| 8 | 8 | 8 Information management | Medium | | | 8 |
| | | 0 Policies and Procedures | Medium | | 8 | |
| | | 0 Health & Safety | Medium | | | 8 |
| | | 10 Sustainability | Medium | | | |
| 10 | 0 | 0 Project Management | Medium | | 10 | |
| | | 0 Value for Money | Medium | 8 | | |
| | | 0 Procurement | | | | |
| | | 0 Procurement | Medium | 7 | 15 | 15 |
| 8 | 0 | 0 Corporate procurement cards | Medium | 8 | | |
| 10 | 5 | 5 Capital Contracts | As required | 10 | 10 | 10 |
| | | 0 Departmental Systems | | | | |
| 10 | 10 | 10 Workforce planning and utilisation | High | | 10 | |
| | | 0 Recruitment, pre-employment checks, leavers, CRB etc | Medium | 15 | | |
| 10 | 10 | 10 Temporary/agency staff and Consultants | Medium | | | 10 |
| | | 10 Training and development | Medium | | 10 | |
| | | 0 Taxation Including VAT | Medium | | 10 | |
| | | 0 Service Orders | Low | | | 10 |
| | | 0 Overtime System | Medium | | | 10 |
| | | 0 Property Management including capital receipts | Medium | 10 | | |
| 10 | 15 | 15 Retained Firefighters | Medium | | | |
| | | 0 Insurance, costs & compensation | Medium | | 10 | |
| 15 | 0 | 0 Fleet Maintenance Centre | High | 15 | | 15 |
| | | 0 Community Safety | Medium | | | 10 |
| 0 | 12 | 12 Service Delivery Internal audit team | New | | | 12 |
| | | 0 Members Allowances | Low | 7 | | |
| 10 | 10 | 10 Emergency catering | Low | | | |
| | | 0 Regional control | High | 10 | 10 | 10 |
| 0 | 3 | 3 LPSA2 assurance work | One off | | | |
| | | 0 Incident command unit | new | 10 | | |

| 2009/10 original plan (days) | 2009/10 (revised plan days) | | Risk Assessment Rating | 2010/11 (days) | 2011/12 (days) | 2012/13 (days) |
|------------------------------|-----------------------------|---|------------------------|----------------|----------------|----------------|
| 10 | 0 | Themed audits | | | | |
| | 10 | Unofficial Funds | Low | | | 10 |
| | 0 | Fuel Issues | Medium | | | |
| | 0 | Petty Cash | Low | | 10 | |
| | 0 | Indents | Low | | | 10 |
| 10 | 10 | Asset Management incl. Inventories | Medium | | | |
| | 0 | Travel and Subsistence | Medium | 10 | | |
| 127 | 129 | Subtotal - departmental systems | | 126 | 127 | 170 |
| | | | | | | |
| 176 | 173 | Total excluding computer audit | | 186 | 173 | 197 |
| | | | | | | |
| | | Computer Audit | | | | |
| | | CFRMIS Application Review | Medium | 10 | | |
| | | CFRMIS follow Up review | One-off | | | |
| 10 | 10 | Databases | Medium | | | 10 |
| | | IT Strategy and Management | Medium | | 10 | |
| | | Management Information Systems | Medium | | 10 | |
| | | Networks | Medium | | 10 | |
| | | SAP access | Medium | 10 | | |
| | | Retained Firefighters Management System | High | | | 10 |
| 15 | 15 | Security and Password Controls | Low | | | |
| 10 | 0 | TRACE application review | Medium | | 10 | |
| 35 | 25 | Subtotal - computer audit | | 20 | 40 | 20 |
| | | | | | | |
| 211 | 198 | Total for department | | 206 | 213 | 217 |