Audit Title	Proposed Audit Scope/Notes	Eight Themes of a Healthy Organisation	Linked to Strategic Risk	Q1	Q2	Q3	Q4
		24/25					
Social Media Management	To provide assurance that - The use of social media platforms is well controlled and compliant with relevant legislation and internal policies, whilst also being used effectively to engage with and inform customers. - Guidance and controls in place regarding social media usage across the Service	Corporate Governance	HMICFRS Effectiveness Pillar Priority 3	■			
ICT Strategy and Planning	To provide assurance that - the Service has a robust ICT Strategy in place, which aligns to corporate objectives. - the ICT Strategy has been developed, appropriately approved and is subject to review during its lifecycle. - the ICT Strategy aligns with the Corporate Aims and Objectives of the Authority. - the ICT Strategy is appropriate and realistic to deliver the Operational Requirements of the authority. - the ICT Strategy is appropriate and realistic to deliver the Project Requirements of the authority.	Information Management Corporate Governance	Strategic Risk 301 HMICFRS Efficiency Pillar Priority 4	■			
Site Security	To review the quality and effectiveness of the management controls • in place to ensure site security for the protection of Service equipment, fleet and equipment • associated with the escalation of the national security alerts and the protection of our sites from a raised terrorism threat • required to communicate with staff and take action should the national alert be raised or site security compromised	People and Asset Management	HMICFRS People Pillar Priority 5		■		
MTFP & Financial Resilience	To provide assurance that the Service has - an approved Medium-Term Financial Plan and Capital Strategy in place that is linked to its corporate objectives and supports ongoing financial sustainability	Financial Management	Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4		■		
Access and Account Management & Control	To provide assurance that - User Account Management is maintained and that there is a regularly validated inventory (directory) of user accounts, password controls, admin privileges & accounts, service accounts. - Access Control Management controls are working effectively to recognise and manage joiners, movers, leavers. - There is effective use of single sign on or credential alignment for apps (Authentication models, roles and profiles)	People and Asset Management	Strategic Risk 301 HMICFRS Efficiency Pillar Priority 4			■	
Operational Risk Information	To provide assurance that - there are adequate controls and oversight in place to ensure that operational staff have the correct and most up to date information needed, which is accessible as required, to ensure a safe response. - there are adequate controls and oversight in place to ensure that operational staff have the correct and most up to date information needed to ensure a safe response and can this information be accessed when needed	Corporate Governance Risk Management	HMICFRS Effectiveness & People Pillar Priority 3 & 5			■	

Planned and reactive Fleet Maintenance	To ensure that suitable arrangements are in place to provide safe and secure vehicle fleet, which is compliant with statutory requirements, best practice and DSA guidance. - plans - procedures - responsibilities - governance	People and Asset Management Procurement and Commissioning	HMICFRS Efficiency Pillar Priority 4			■
Workforce Planning	To provide assurance that - there is a robust workforce planning process in place to ensure that the Service can deliver its strategic plans.	People and Asset Management	HMICFRS Effectiveness, Efficiency & People Pillar Priority 3, 4 & 5			■
25/26						
Treasury/Reserves Management	To provide assurance that - key controls within Treasury Management are operating effectively and that opportunity for fraud and error is minimised. - a current Treasury Management Strategy / Policy is in place which sets out the Service's approach to managing its treasury function, risk and performance of the Service's loans and investments is reported. - treasury information is accurately recorded, reconciled on a regular basis and access is restricted to authorised personnel.	Financial Management	Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4	■		
Corporate Performance Management Framework	To provide assurance that - the Performance Management arrangements provides sufficient oversight and tracking of performance against corporate and service objectives. - the Service has clear performance management arrangements which sets out how outcome-based performance will be measured, managed and reported? - There is there clear accountability and responsibility and is performance reporting appropriate and proportionate through the Service.	Corporate Governance	HMICFRS Effectiveness & Efficiency Pillar Priority 4	■		

IT Asset Management	To provide assurance that
	
	- the Service has in place an effective IT asset management system that protects assets and information, complies with regulations, and supports program delivery.
	- Processes and controls in place to manage
	    software licences and upgrades
	    hardware (replacement and upgrade programmes)
	    disposal and recycling processes
		information Management /Procurement & Commissioning	Strategic Risk 301 HMICFRS Efficiency Pillar Priority 4		■	

	To provide assurance that						
People Development	To provide assurance that - the Service can demonstrate a commitment to the development of staff through established, consistent, and fair people management arrangements. - an approved policy framework is in place to define people development across DWFRS. - the 1:1 review process includes best practice for such reviews, including: current performance, progression activities, health & wellbeing, training and development. - the engagement activities used to inform the 1:1 review process are suitable and reasonably included input from all parts of DWFRS. - the success of the 1:1 review process is regularly tracked and reported upon. - there is a consistent means of requesting training and recording its completion. - a suitable corporate induction is in place for all new starters.	People and Asset Management	HMICFRS People Pillar Priority 5		■	
Procurement Process Evaluation	To provide assurance that - procurement processes are compliant with legislation and aligned to the Service's Procurement Plan. - the procurement processes to deliver the Procurement plan are adequately controlled and monitored to ensure compliance with legal and procedural guidance	Procurement and Commissioning	Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4			■
Overtime (and secondary contract) Management	To provide assurance that - there are adequate controls in place to monitor and oversee the processing of overtime claims.	Corporate Governance Financial Management	Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4			■
Short Term Absence Management	To provide assurance that - key controls for short term absence management are operating effectively, ensuring that absences are recorded, managed and monitored appropriately, and arrangements for Occupational Health and return to work processes are suitable. - the Service has the correct controls and processes in place to support staff members who are long term absent from the Service and to support their return to the Service	People and Asset Management	HMICFRS People Pillar Priority 5			■
Pensions Admin	To provide assurance that - the Service's pension administration has adequate internal controls minimise the risk of error and fraud. - all new scheme members are enrolled into the scheme correctly and in line with the process. - payments from the Pension Fund are appropriately authorised and reviewed. - amendments, both permanent and temporary, are evidenced and authorised. - relevant corrections have been made to the inaccurate pensions' contributions. - checks have been performed on data to ensure all errors have been found. - procedures have been put in place to provide confidence that previous inaccuracies will not occur again	Financial Management	Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4			■

Audit Area	Objective	Category	Reference				
Accounts Payable	To provide assurance that - the Service has an effective control framework in place for its Accounts Payable / Creditors function.	Financial Management	Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4	■			
Accounts Receivable	To provide assurance that - the Service has an effective control framework in place for its Accounts Receivable / Debtors function.	Financial Management	Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4	■			
Malpractice Management Arrangements	To provide assurance that - the Service has effective arrangements in place to manage potential malpractice, such as fraud, bribery & corruption. - Processes and arrangements in place that cover corruption/bribery/whistleblowing/complaints	Corporate Governance	HMICFRS People Pillar Priority 5		■		
Business Continuity Arrangements	To provide assurance that - planning and response structures will enable continued delivery of services in times of extended crisis, emergency, or structural change. - the Service has an approved business continuity procedure and service level business continuity plans in place; which capture the objectives, responsibilities and actions to be taken; to enable it to continue delivery of its critical services, in times of crisis or emergency. - business continuity plans are tested in line with an agreed schedule or programme and debriefs are completed to capture lessons following an event. - the Service is fulfilling its legal responsibility as a category 1 responder. - business continuity is included in contracts/ agreements with suppliers and forms part of contract management. - management and staff receive both initial and refresher business continuity awareness and training relevant to their role. - roles have been established and responsibilities assigned to each role to ensure the response to any business continuity disruption is effectively managed. - business impact reviews / risk assessments have been undertaken to identify critical services and prioritisation for recovery of core business systems. - risk registers are maintained and consider horizon risks and threats to the Service as well as Local and National risks. - there is sufficient budget and resources to develop, review and support business continuity and local resilience planning.	Corporate Governance Risk Management	HMICFRS Efficiency Pillar Priority 4		■		
Cyber and Back Up Arrangements	To provide assurance that - IT solutions are managed and deployed to ensure data and systems are protected from malicious attack or accidental damage. - Policies/process/controls for protecting against cyber attacks are in place - Automated backups, data recovery and continuity arrangements - Performance monitoring and Governance arrangements - Protection of back up data	Information management	Strategic Risk 301 HMICFRS Efficiency Pillar Priority 4			■	
Health and Wellbeing Arrangements	To provide assurance that - the Service has appropriate measures in place to support the health and wellbeing of its staff. - the overarching Health and Wellbeing Programme objectives have been defined and agreed - the Health and Wellbeing resources made available to staff have been scoped to ensure alignment with the objectives of the overarching programme - the outcomes of the Health and Wellbeing Programme are measured through effective performance monitoring - health and Wellbeing resources are well publicised and promoted to all staff across the Service.	People and Asset Management	HMICFRS People Pillar Priority 5			■	

Area	Assurance	Directorate	Priority				
Energy Management & Environmental Considerations	To provide assurance that - the Service has effective energy management arrangements in place, with a clear drive to reduce its carbon footprint.	People and Asset Management	HMICFRS Efficiency Pillar Priority 4				■
Strategic Planning Processes	To provide assurance that - the Service has effective strategic planning arrangements that support the delivery of strategic objectives	Corporate Governance	HMICFRS Effectiveness Pillar Priority 1,2,3,4,5				■

Area	Assurance	Directorate	Priority				
Cash and Banking	To provide assurance that - core financial processes are managed effectively and in line with financial rules. - processes, records and controls for feeder systems, journals etc are working as expected - processes, records and controls for banking, bank reconciliation and petty cash are working as expected	Financial Management	Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4	■			
Budget Preparation & Management	To provide assurance that - the Service has robust arrangements in place for budget setting and monitoring. - an established and effective budget setting process for both revenue and capital that assesses options and includes relevant scrutiny - there a clear framework and process for reporting, scrutinising and managing revenue and capital budgets throughout the year up to member level - the organisation is successful at meeting its budget each year and is there any evidence of excessive or repeated over/under spending at a corporate or service level	Financial Management	Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4	■			
Payroll Management	To provide assurance that - key controls within payroll are operating effectively to ensure that payments are accurate, appropriately authorised and made in a timely manner, and also that the risks of fraudulent payments is minimised. - data entered into the payroll system has been properly registered, checked, actioned and authorised by an approved signatory. - separation of duties between officers responsible for preparation of the payroll and payment of employees. - production and independent review of exception reports. - periodic reconciliation of the payroll system to HR records. - periodic reconciliation of the payroll system to the general ledger. - only authorised staff are able to amend the system parameter files. Adequate password controls are in place and kept under review. - overpayments or advances made are approved, regularly reviewed, monitored and updated. - clear written procedures are maintained and regularly reviewed by management. - BACS authorisation procedures are in place. - appropriate contingency and contract management arrangements in place with payroll supplier	People and Asset Management	Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4		■		
Business Risk Management	Does the Service have a clear and robust business risk management approach, that define the Service's risk appetite, clearly identifies strategic risks and is embedded across the Service?	People and AM /projects	HMICFRS Effectiveness Pillar Priority 1,2,3,4,5		■		

Information Security Arrangements	To provide assurance that - the Service has an appropriate approach to governance over their information security arrangements via its suite of relevant policies. - there is information security incident management - physical information security is secure - managing personal information (data protection) arrangements are effective - there is effective support on how to handle and classify information - there is guidance on the acceptable use of ICT - the cyber and data breach incident response plan which forms part of the corporate business continuity procedure is effective	information management	Strategic Risk 301 HMICFRS Efficiency Pillar Priority 4	
Critical Supplier Management	To provide assurance that - critical suppliers are identified, risk assessed, and that suitable business continuity arrangements are in place for them. - critical suppliers are identified, risk assessed and records are reviewed on a regular basis. - supplier business continuity arrangements are captured as part of contract evaluation/ procurement and supplier plans provided where necessary. - the point of contact and relationship is maintained and managed through an allocated responsible DWFRS officer. - there are arrangements in place if key supplier chain fails and processes for escalation exist to notify management of failure.	People and Asset Management Procurement and commissioning Risk Management	Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4	
Skills Management and Competency Recording	To provide assurance that - the Service has established, clear and well-defined arrangements in place to ensure that staff within the Service have the required skills and competencies required of their roles, and to evidence compliance with national, legislative, and operational skill requirements. - the Service has an effective approach to monitoring and recording the skills and competencies of staff in pursuit of the strategic objectives.	People and Asset Management	HMICFRS People Pillar Priority 5	
Long Term Absence Management	To provide assurance that - key controls for long term absence management are operating effectively, ensuring that absences are recorded, managed and monitored appropriately - arrangements for occupational health and return to work processes are suitable. - the Service ha the corresct controls and processes in place to support staff members who are long term absent from the Service and to support their return to the Service	People and Asset Management	HMICFRS People Pillar Priority 5	