



**DORSET & WILTSHIRE  
FIRE AND RESCUE  
AUTHORITY**

Item 24/10

MEETING	Finance & Audit Committee
DATE OF MEETING	7 March 2024
SUBJECT OF THE REPORT	Internal Audit Strategy 2024-28 and Charter
STATUS OF REPORT	For Open Publication
PURPOSE OF REPORT	For review and approval
EXECUTIVE SUMMARY	<p>The Authority approved the application to become a Member of the South West Audit Partnership (SWAP) at their meeting on 14 June 2023. This application was approved by the SWAP board in December 2023 and consequently, the Authority is now a member of the partnership.</p> <p>The proposed four-year Audit Strategy 2024-28 (Appendix A) and the consequential Audit Annual Plan 2024-25 (Appendix B) have been developed by SWAP with support from the Finance &amp; Audit Committee Chair, the Service's External Auditors, and the Strategic Leadership Team.</p> <p>This strategy is designed to ensure that there is adequate coverage of those areas that make up the 'eight themes of a healthy organisation' and also supports His Majesty's Inspectorate of Constabulary and Fire &amp; Rescue Service inspection regime.</p> <p>Stemming from the Strategy, the Internal Audit plan will be reviewed annually to consider any emerging risks and to ensure that it meets the needs of the Service. The plan will be subject to approval by the Finance &amp; Audit Committee each year at the March meeting.</p> <p>The Internal Audit Charter (Appendix C) has the purpose of setting out the nature, role, responsibility, status and authority of internal auditing within the Service and to outline the scope of internal audit work.</p>

RISK ASSESSMENT	None for the purposes of this report
COMMUNITY IMPACT ASSESSMENT	None for the purposes of this report
ENVIRONMENTAL IMPACT ASSESSMENT	None for the purposes of this report
BUDGET IMPLICATIONS	None for the purposes of this report
RECOMMENDATIONS	<p>Members are asked to:</p> <ol style="list-style-type: none"> <li>1) Review and approve the Internal Audit Strategy 2024-28</li> <li>2) Review and approve the 2024/25 Internal Audit Annual Plan</li> <li>3) Review and approve the Internal Audit Charter</li> </ol>
BACKGROUND PAPERS	None for the purposes of this report
APPENDICES	<p>Appendix A - Internal Audit Strategy 2024-28</p> <p>Appendix B - Internal Audit Annual Plan 2024-25</p> <p>Appendix C – Internal Audit Charter</p>
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