



**DORSET & WILTSHIRE  
FIRE AND RESCUE  
AUTHORITY**

Item 25/09

MEETING	Finance & Audit Committee
DATE OF MEETING	24 February 2025
SUBJECT OF THE REPORT	Internal Audit Plan 2025-26 and Audit Charter
STATUS OF REPORT	For Open Publication
PURPOSE OF REPORT	For review and approval
EXECUTIVE SUMMARY	<p>At the Finance &amp; Audit Committee meeting in March 2024, Members approved the proposed four-year Internal Audit Strategy 2024-28 which provided a summary of the proposed audit coverage. The overall Internal Audit Strategy is designed to ensure a risk based approach to audit and that there is adequate coverage of those areas that make up the ‘eight themes of a healthy organisation’. The strategy also complements His Majesty’s Inspectorate of Constabulary and Fire &amp; Rescue Service inspection regime.</p> <p>Stemming from the Strategy, the scheduled 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 is subject to approval by the Finance &amp; Audit Committee each year at the Q4 meeting.</p> <p>The Internal Audit Plan for 2025-26 (Appendix A) has been reviewed by the Service’s External Auditors, the Chair of the Finance &amp; Audit Committee and the Strategic Leadership Team to ensure that it provides appropriate coverage, considerate of risk.</p> <p>The Internal Audit Charter (Appendix B) 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	Members are asked to: 1) Review and approve the 2025-26 Internal Audit Annual Plan 2) Review and approve the Internal Audit Charter
BACKGROUND PAPERS	None for the purposes of this report
APPENDICES	Appendix A - Internal Audit Annual Plan 2025-26 Appendix B – Internal Audit Charter
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