



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 26/08

MEETING	Finance & Audit Committee
DATE OF MEETING	24 February 2026
SUBJECT OF THE REPORT	Internal Audit Plan 2026-27 and Audit Charter
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	For review and approval
EXECUTIVE SUMMARY	<p>At the Finance & Audit Committee meeting in February 2025, 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 & 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 & Audit Committee each year at the Q4 meeting.</p> <p>The Internal Audit Plan for 2026-27 (Appendix A) has been reviewed by the Service’s External Auditors, the Chair of the Finance & 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 2026-27 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 2026-27 Appendix B – Internal Audit Charter
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