

**APPENDIX A****STRATEGIC AUDIT PLAN 2022/23**

		22/23	22/23
		Audit Days	Audit Days
	<b>Fundamental Financial Systems</b> (general ledger, payroll, creditors/debtor systems etc)		<b>40</b>
	<b>Strategic Reviews / Client directed / Ad hoc reviews</b>		
1	<b>Asset Registers</b> – review documentation/ processes in individual fire stations, prevention and protection directorates including the stock management processes	20	
2	<b>Ancillary Vehicles</b> – review of use and management of vehicles.	10	
3	<b>Governance of Contracts managed by a 3<sup>rd</sup> Party</b> (review control measures to ensure MFRA officers engaged in contract succession arrangements)	5	
3	<b>Ethics</b> – compliance review of processes (declarations of interests & gifts & hospitality )	5	
4	<b>Overall Governance</b> - assurance on the adequacy of governance arrangements, through our review of the minutes of SLT and the Authority.	5	
4	<b>Counter Fraud Policies (c/fwd 21/22)</b>	6	
5	<b>Cyber Security (c/fwd 21/22)</b>	6	
	<b>Strategic Reviews / Client directed / Ad hoc reviews</b>		<b>97</b>
	<b>Contingency - Investigations/Responsive / Advice &amp; Assistance</b>		<b>14</b>
	<b>Follow up on implementation of previous audit recommendations.</b>		<b>5</b>
	<b>Audit Management</b>		<b>8</b>
	<b>Total Planned Days</b>		<b><u>124</u></b>