

APPENDIX A**STRATEGIC AUDIT PLAN 2023/24**

| | | 23/24 | 23/24 |
|---|---|------------|-------------------|
| | | Audit Days | Audit Days |
| | Fundamental Financial Systems (general ledger, payroll, creditors/debtor systems etc) | | 40 |
| | | | |
| | Strategic Reviews / Client directed / Ad hoc reviews | | |
| | | | |
| 1 | FDs Provided Vehicles – review log books and confirm controls in place to ensure vehicles only used for business activity. Recommend any additional controls | 12 | |
| 2 | MFRS Vehicles – Fuel Cards ; review controls in place and monitoring arrangements | 6 | |
| 3 | Following concerns raised at a national level over potential risks within the Fire Sector Internal Audit have asked to review MFRS; <ul style="list-style-type: none"> • Bullying, harassment, discrimination processes • Enforcement Powers – ensuring policies are followed | 10 | |
| 4 | Foreign, Commonwealth & Development Office Grant Funding – Assurance that FCDO funds have been used for the intended purposes. | 4 | |
| | | | |
| | Strategic Reviews / Client directed / Ad hoc reviews | | 72 |
| | Contingency - Investigations/Responsive / Advice & Assistance | | 12 |
| | Follow up on implementation of previous audit recommendations. | | 8 |
| | Audit Management | | 8 |
| | | | |
| | Total Planned Days | | <u>100</u> |