

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>