

APPENDIX A**INTERNAL AUDIT PLAN 2025/26**

		Audit Days	
	Fundamental Financial Systems (general ledger, payroll, creditors/debtor systems etc)		40
	Strategic Reviews / Client directed / Ad hoc reviews		
1	Business Continuity – Review the Authority’s business continuity arrangements to ensure MFRS has the ability to continue operations during and after a disruption. This includes assessing the adequacy of the plan, its effectiveness, and adherence to standards.	10	
2	Training and Development Academy – Review procedures for recovering costs for use of the training facilities by external organisations and ensure costs are recovered in accordance with the procedures.	8	
3	Stores – Review Stock Inventory Management Process – including internal controls, provisioning, stock management, inventory forecasting and re-ordering.	8	
4	Foreign, Commonwealth & Development Office – Grant Funding Assurance that FCDO funds have been used for the intended purposes.	8	
5	ISAR Cash Management – Review cash management process.	4	
	Strategic Reviews / Client directed / Ad hoc reviews		38
	Contingency – Investigations/Responsive / Advice & Assistance		3
	Follow up on implementation of previous audit recommendations.		6
	Audit Management		8
	Total Planned Days		<u>95</u>