



**Shropshire**  
Fire and Rescue Service



**SHROPSHIRE & WREKIN FIRE & RESCUE AUTHORITY**  
**INTERNAL AUDIT PLAN FOR 2025/26**

<b>Audit Area</b>	<b>Source</b>	<b>Planned days 2025/26</b>	<b>Service</b>	<b>Comment/ Potential Outline Scoping</b>	<b>Strategy link</b>
<b>Finance</b>					
Treasury Management including Service Level Agreements	Fundamental to S&WFRS CRMP delivery	<b>7</b>	Finance	Operation of the Service Level Agreement. To review cash flow management and provisions for borrowing.	Annual Plan
Procurement & Contract Management	Fundamental to S&WFRS CRMP delivery	<b>12</b>	Finance	Application of new procurement rules (Procurement Act 2023). Full scope and coverage to be determined but expected to include governance arrangements in the context of operational requirements. Last audit completed in 2022/23.	Annual Plan
Payroll & Pensions	Fundamental to S&WFRS CRMP delivery	<b>10</b>	HR	Full scope and context to be determined but expected to ensure that only bona fide employees are paid, including accuracy of	Annual Plan

				the data files, deductions and processes for ensuring quality and accuracy.	
<b>SUB TOTAL</b>		<b>29</b>			
<b>Corporate Governance</b>					
Risk Management	Fundamental to S&WFRS CRMP delivery	<b>7</b>	Service Support	High level review of corporate risk arrangements. Full scope and coverage to be determined.	Annual Plan
<b>SUB TOTAL</b>		<b>7</b>			
<b>System / Management Arrangements</b>					
Project Management	Fundamental to S&WFRS CRMP delivery	<b>7</b>	Service Support	Portfolio management processes, including prioritisation. To review methods for managing projects.	Annual Plan
Productivity Management & Data Quality	Fundamental to S&WFRS CRMP delivery	<b>10</b>	Service Support	Highlighted on risk register. To review the quality and accuracy of the data captured under productivity measures and build upon prior years critical friend review.	Annual Plan
Operational Assurance	Fundamental to S&WFRS CRMP delivery	<b>8</b>	Service Support	Highlighted in discussion with the Service Management Team.	Annual Plan
Completion of Brought Forwards	Fundamental to S&WFRS CRMP delivery	<b>6</b>	Service Support	Completion of prior year audit plan.	Annual Plan
<b>SUB TOTAL</b>		<b>31</b>			
<b>Support Follow up Reviews</b>	Good governance	<b>6</b>			

Audit Cttee support, annual planning and management liaison	Support	<b>7</b>			
<b>SUB TOTAL</b>		<b>13</b>			
<b>TOTAL CHARGEABLE</b>		<b>80</b>			