



Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 13 March 2024

Report title: Internal Audit Report – Internal Audit Strategy and Annual Internal Audit Plan 2024/25

Lead Member: Councillor David Carroll

Report sponsor: Mark Hemming – Director of Finance and Assets

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Action: Decision.

Recommendations: That Members note the Internal Audit Strategy and approve the Annual Internal Audit Plan.

Executive summary:

This paper sets out the Internal Audit Strategy and the proposed Internal Audit Plan for 2024/25 (attached at Appendix A) for the approval of the Committee.

There are no material changes from the strategy of previous years, however, there remains some flexibility through a small provision of contingency days to enable the Director of Finance and Assets to work with Internal Audit to direct the work to the most appropriate areas. The final reports will be presented to Members at the next Overview and Audit Committee meeting.

Financial implications: The audit work is contained within the 2024/25 budget.

Risk management: There are no risk implications arising from this report.

Legal implications: There are no legal implications arising from this report.

Privacy and security implications: There are no privacy and security implications arising from this report.

Duty to collaborate: Not applicable.

Health and safety implications: There are no health and safety implications arising from this report.

Environmental implications: There are no environmental implications arising from this report.

Equality, diversity, and inclusion implications: There are no equality and diversity implications arising from this report.

Consultation and communication: Not applicable.

Background papers:

Appendix	Title	Protective Marking
A	Internal Audit Strategy and Annual Internal Audit Plan 2024/25	Not applicable