



HEREFORD & WORCESTER
HWFR
FIRE AND RESCUE SERVICE



Appendix 1

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Appendix 1 – INTERNAL AUDIT PLAN FOR 2026/27

Audit Area	Planned Budget in Days	Comment / Potential Outline Scoping
Payroll & Pensions	10	Assurance that financial records are accurate, payments are timely and correct, and that robust controls are in place.
Purchasing Cards	8	Assurance that controls are suitably designed and operating effectively to mitigate risks including fraud and failure to demonstrate value for money.
Training Records	12	Assurance that training records for front-line staff are accurate and that processes are efficient.
Data Protection & Governance	12	Assurance that the Service is compliant with specified components of data protection legislation.
Freedom of Information (FOI)	8	Assurance that FOI requests are being managed in accordance with legislation and that the process is efficient.
Transparency Code	8	Assurance that the Service is compliant with the Local Government Transparency Code.
Fleet Strategy	10	Assurance that fleet planning is effective and adequately designed. To include additions, disposals, and the useful life of vehicles.
HR Systems	10	Consultancy work to assist with change management processes and control design relating to the new HR system.

Appendix 1

Audit Area	Planned Days 2026/27	Comment / Potential Outline Scoping
Follow up Reviews	6	Assurance that actions arising from previous internal audit reviews have been implemented.
Finalisation of fieldwork and reporting for 2025/26 reviews	2	
Audit Cttee support, annual plan development, project management of delivery and management liaison	10	
TOTAL CHARGEABLE	96 days	