



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 19/44

MEETING	Finance & Audit Committee
DATE OF MEETING	6 December 2019
SUBJECT OF THE REPORT	Internal Audit Quarterly Report - 1 October to 31 December 2019
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	To consider and approve
EXECUTIVE SUMMARY	<p>The internal audit service for the Authority is provided by South West Audit Partnership (SWAP) Internal Audit Services.</p> <p>During quarter 3, two audits have been carried out by internal audit, covering:</p> <ol style="list-style-type: none"> 1. Business Continuity and Multi Agency Response 2. Recruitment and Workforce Planning
RISK ASSESSMENT	No significant issues have been raised by these audits and therefore do not represent a fundamental risk to the Authority. Management responses have been agreed and are detailed in the audit report summaries.
COMMUNITY IMPACT ASSESSMENT	None for the purposes of this report
BUDGET IMPLICATIONS	None for the purposes of this report
RECOMMENDATIONS	<p>Members are asked to:</p> <ol style="list-style-type: none"> 1. Consider the findings of the audits. 2. Approve the management responses.
BACKGROUND PAPERS	Internal Audit Strategy & Annual Plan

APPENDICES	Appendix A - SWAP Report of Internal Audit Activity Quarter 3 2019-20
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1. Introduction

- 1.1 Internal audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness. Primarily the work of the Service is based on the Annual Plan agreed by the Finance & Audit (formerly Finance & Governance) Committee annually in March.
- 1.2 The internal audit service for the Authority is provided by SWAP Internal Audit Services. The audits comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards and the Chartered Institute of Public Finance and Accountancy Local Government Application Note. The work of the audit team is guided by the Internal Audit Charter which is reviewed annually.
- 1.3 This year the work includes coverage of the eight 'Healthy Organisation' themes across nine audits:
- Financial Management
 - Risk Management
 - People Management
 - Asset Management
 - Performance Management
 - Information Management
 - Commissioning and Procurement Management
 - Programme and Project Management
 - Corporate Governance.
- 1.4 This report summarises the activity of the internal audit team for quarter 3 of the 2019-20 year against the Internal Audit Plan (approved by the Finance & Governance Committee 7 March 2019).

2. Quarter 3 Audits

- 2.1 During quarter 3 the following two audits were completed:
- Business Continuity and Multi Agency Response (awarded Substantial assurance)
 - Recruitment and Workforce Planning (awarded Substantial assurance).

- 2.2 Full details of the audits, the levels of assurance provided, and recommended improvements are provided in Appendix A to this report.
- 2.3 A full list of audits scheduled for the year and the summary of the internal audit team's performance is also provided within Appendix A.

December 2019