



**DORSET & WILTSHIRE  
FIRE AND RESCUE  
AUTHORITY**

Item 20/07

MEETING	Finance & Audit Committee
DATE OF MEETING	5 March 2020
SUBJECT OF THE REPORT	Internal Audit Quarterly Report - 1 January to 31 March 2020
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 4, three audits were carried out by internal audit, covering:</p> <ol style="list-style-type: none"> <li>1. Financial management systems</li> <li>2. Use of procurement and fuel cards</li> <li>3. Risk critical information.</li> </ol>
RISK ASSESSMENT	No significant issues have been raised by the 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"> <li>1. Consider the findings of the audits.</li> <li>2. Approve the management responses.</li> </ol>
BACKGROUND PAPERS	Internal Audit Strategy & Annual Plan

APPENDICES	Appendix A - Report of Internal Audit Activity Plan Progress 2019-20 Quarter 4
REPORT ORIGINATOR AND CONTACT	Name: Laura Wicks, Assistant Director, SWAP Email: <a href="mailto:laura.wicks@swapaudit.co.uk">laura.wicks@swapaudit.co.uk</a> Tel no: 01935 848540

## 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. They are 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 also 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 4 of the 2019-20 year against the Internal Audit Plan (approved by the Finance & Governance Committee on 7 March 2019).

## 2. Quarter 4 Audits

- 2.1 During quarter 4, the following three audits were completed:
- Financial management systems (awarded 'Adequate assurance')
  - Use of procurement and fuel cards (awarded Partial assurance')
  - Risk critical information (awarded 'Adequate 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 for the year and the summary of the internal audit team's performance is also provided within appendix A.

March 2020