



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 26/22

MEETING	Finance & Audit Committee
DATE OF MEETING	22 July 2026
SUBJECT OF THE REPORT	Internal Audit Annual report and Opinion 2025-26
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	To consider and note
EXECUTIVE SUMMARY	This report provides Members with a summary of the work of Internal Audit during 2025-26. Our Internal Auditors have provided the following Annual Opinion for 2025-26: “On the balance of our 2025/26 audit work for Dorset & Wiltshire Fire and Rescue Service, enhanced by the work of external agencies, I am able to offer a Substantial Assurance opinion in respect of the areas reviewed during the year.” The basis upon which the opinion has been reached is detailed within Appendix A to this report.
RISK ASSESSMENT	Failure to ensure a good internal control system may lead to reputational or financial impacts. This report is a summary of the controls tested across 2025-26 to mitigate these risks.
COMMUNITY IMPACT ASSESSMENT	None for the purposes of this report
ENVIRONMENTAL IMPACT ASSESSMENT	None for the purposes of this report
BUDGET IMPLICATIONS	None for the purposes of this report

RECOMMENDATION	Members are asked to: 1. Review the findings of the Internal Audit Annual report and Opinion 2025-2026.
BACKGROUND PAPERS	None for the purposes of this report
APPENDIX	Appendix A – Internal Audit Annual Opinion Report 2025-2026
REPORT ORIGINATOR AND CONTACT	Name: Dan Newens, Assistant Director, SWAP Internal Audit Services Email: daniel.newens@swapaudit.co.uk Tel no: 07730 198838