DORSET & WILTSHIRE FIRE AND RESCUE

SWAP INTERNAL AUDIT SERVICES
Helping Organisations to Succeed

Item 26/23 Appendix A

Dorset & Wiltshire Fire and Rescue Service

Report of Internal Audit Activity

Plan Progress 2026/27 Quarter 1

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

Internal Audit Plan Progress 2026/27 Quarter 1

Contents

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Internal Audit Plan Progress 2026/27 Quarter 1

Introduction

This report summarises the Internal Audit activity completed for Dorset & Wiltshire Fire and Rescue Service in Quarter 1 2026/27 in line with the Annual Audit Plan approved by the Finance & Audit (F&A) Committee and the Chief Fire Officer in February 2026.

The schedule provided in Appendix 1 contains a list of all Audits agreed in the Annual Audit Plan 2026/27.

We have provided a summary of activity which outlines our assurance opinion and the number and priority of any actions that we made in relation to the Audit work undertaken in Quarter 1. To assist the Committee in its monitoring and scrutiny role, a summary of each audit (objective, risk, controls tested, findings and actions) has also been provided, the content of which has been discussed and agreed with the responsible Director.

The scope for each Audit is agreed in advance with nominated managers. This process intends to focus on the key risks to which that area of the Services activity is exposed and the associated controls which we would expect to be in place to ensure that risk is managed.

The key controls have been assessed against those we would expect to find in place if best practice in relation to the effective management of risk, the delivery of good governance and the attainment of management objectives is to be achieved. Where applicable, selected and targeted testing has been used to support the findings and conclusions reached.

We have performed our work in accordance with the principles of the Institute of Internal Auditors (IIA) Global Internal Audit Standards (GIAS) and the UK Public Sector Application Note and the CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government in so far as they are applicable to an assignment of this nature and you, our client.

Internal Audit Plan Progress 2026/27 Quarter 1

Audit Summary

In Quarter 1 2026/27, the following Audits were completed in accordance with the Audit Plan:

Audit Name	Healthy Organisation Theme	Linked To	Status	Opinion	No of Actions	Priority of Actions		
						1	2	3
Malpractice Management – Complaints	Corporate Governance	Strategic Risk 598 HMICFRS People Pillar Priority 5	Final	Substantial	3	-	1	2
Business Continuity	Corporate Governance Risk Management	HMICFRS Efficiency Pillar Priority 4	Final	Substantial	2	-	1	1

Assurance Definitions

Each completed Audit has been awarded an "Assurance opinion" rating. This opinion takes account of whether the risks material to the achievement of the Services objectives for this area are adequately managed and controlled. The Assurance opinion ratings have been determined in accordance with the Internal Audit "Audit Framework Definitions" as detailed in the below:

Audit Assurance Definitions	
No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance identified. Improvement is required to the system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Reasonable	There is generally a sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Substantial	A sound system of governance, risk management and control exist with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

From our work we have raised actions which seek to strengthen the Services controls within each Audit area. We highlight those matters of that we believe merit acknowledgement in terms of good practice or undermine the system's control environment, and which require attention by management. All improvement actions are allocated a priority grading and have been agreed with the management teams in the appropriate area.

Categorisation of Actions	
In addition to the corporate risk assessment, it is important that management know how important the action is to their service. Each action has been given a priority rating at service level with the following definitions:	
Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Finding that requires attention.

Malpractice Management – Complaints

Audit Objective

To provide assurance that complaints comply with policy, are addressed, in a consistent timely manner, and lessons are learned.

Executive Summary

Assurance Opinion

A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Management Actions

Priority 1	0
Priority 2	1
Priority 3	2
Total	3

Organisational Risk Assessment Low

Ineffective complaints processes may lead to Local Government and Social Care Ombudsman investigation, fines, and reputational damage to the Service.

Key Conclusions

The following key strengths were identified during our review:

- The complaints policy is available on the DWFRS website.
- Complaints are acknowledged and outcomes reported within the required timescales (unless an extension is agreed).
- Written communications clearly explain the process, outcomes, decision rationale, lessons learned, and escalation options.
- Complaints performance is reported to SDT and Fire Authority Finance and Audit Committee meetings.
- The Compliance & Investigations Manager and Senior Personal Assistant review the complaints process when complaints are concluded, and any service-related recommendations shared with the Service Improvement Team (via the OED system).
- Learning and actions from complaints are also reported as part of the quarterly performance report to SDT and tracked through the OED system.

Audit Scope

The review was originally intended to assess arrangements for managing potential malpractice, including fraud, bribery and corruption. However, these areas were recently covered in the Q4 Financial Controls review, and the HM Inspectorate's January 2026 follow up to the Cause for Concern letter confirmed "the service has created a culture where staff feel safe to challenge and raise concerns." Given these assurances, the review instead focused on complaints handling arrangements (excluding Fire Safety Concerns).

	The following areas for improvement were identified during our review: • The Annual Service Performance Review provides only a limited measure of complaints handling performance, focusing solely on responses issued within 20 working days. It does not include qualitative analysis such as complaint types, upheld complaints, lessons learned, or resulting service improvements. The LGSCO Complaint Handling Code recommends an annual complaints performance and service improvement report is drafted.	The review sought to provide assurances over the following areas to ensure: • an up-to-date policy is available to staff and the public to ensure the complaints process is understood, consistently applied, and meets local government best practice. • the complaints process is adhered to where a complaint is made and is undertaken to ensure complainants receive a timely response in accordance with agreed timescales. • senior management and members receive timely and accurate performance information regarding the level of complaints and actions taken to address any lessons learned going forward
	• Complaints are often received via different email routes and escalated to Executive Services, while compliments are directed through the enquiries@dwfire.org.uk website email address, which is not promoted as a route for submitting complaints. • The Annual Service Performance Review provides only a limited measure of complaints handling performance, focusing solely on responses issued within 20 working days. It does not include qualitative analysis such as complaint types, upheld complaints, lessons learned, or resulting service improvements. The LGSCO Complaint Handling Code recommends an annual complaints performance and service improvement report is drafted. • Customer satisfaction surveys are not undertaken following the conclusion of a complaint to obtain insight and support improvements to the complaints process.	

Appendix 1 **Findings & Action Plan**

Finding 1 – Receiving Complaints	Action
The complaints policy is available on the DWFRS website and signposts the routes for making a complaint i.e. on-line form, in writing or by visiting HQ or an office hours only telephone. Notwithstanding this, complaints are often received via different email routes and escalated to Executive Services, while compliments are directed through the enquiries@dwfire.org.uk website email address, which is not promoted as a route for submitting complaints.	Signpost complaints to the enquiries@dwfire.org.uk email address on the DWFRS website to minimise the risk of complaints received by different email addresses not being escalated on a timely basis. **Management Response:** We agree with this action, and it is now complete.

Priority	**3**	**SWAP Reference**	5303/1
Responsible Officer		Senior PA to Chief Executives Office	
Timescale		Complete	

Finding 2 – Customer Satisfaction Surveys	Action
Customer satisfaction surveys are not undertaken following the conclusion of a complaint to obtain insight and support improvements to the complaints process.	To obtain insight and help inform any improvements to the complaints process, undertake a pilot exercise to develop a simple customer satisfaction survey following the conclusion of a complaint. Example questions might include: • Overall satisfaction with DWFRS's handling of the complaint. • How easy was it to raise the complaint. • Time taken to receive a response. • Communication/updates about the complaint. • Explanation of the outcome of the complaint. • Outcome of the complaint. • How could the complaints process be improved? A summary of responses should be included in the annual complaints performance and service improvement report recommended at Finding 3. **Management Response:** We agree with this action. This process was in place but was removed due to lack of response. We will create a short feedback mechanism focusing on how the complaint was dealt with via an electronic survey linked to our Code of Ethics.
	Priority 3 — **SWAP Reference** 5303/2
	Responsible Officer — Senior PA to Chief Executives Office
	Timescale — Oct 2027 due to current workloads and implementation timescales across multiple teams.

Finding 3 – Annual Report	Action
The Annual Service Performance Review provides only a limited measure of complaints handling performance, focusing solely on responses issued within 20 working days. It does not include qualitative analysis such as complaint types, upheld complaints, lessons learned, or resulting service improvements. The LGSCO Complaint Handling Code recommends an annual complaints performance and service improvement report is drafted and presented to the relevant governance meeting.	Draft an annual complaints performance and service improvement report to include: • an annual self-assessment against the LGSCO Complaint Handling Code to ensure the complaint handling policy remains in line with requirements. • a qualitative and quantitative analysis of DWFRS complaint handling performance. • any non-compliance with the LGSCO Complaint Handling Code. • service improvements arising from complaints learning. • any relevant reports or publications produced by the LGSCO relating to DWFRS. The annual complaints performance and service improvement report should be reported through the service's governance arrangements and published on the complaints section of the DWFRS website. **Management Response:** We agree with this action. Detailed performance management information is reported to Fire Authority Members via the quarterly Finance and Audit Committee. We will ensure this is incorporated and look to create and review an annual assurance statement around compliance with the handling code.

Priority	2	**SWAP Reference**	5303/3
Responsible Officer		Senior PA to Chief Executives Office	
Timescale		May 2027	

Business Continuity

Audit Objective

To establish whether planning and response structures will enable continued delivery of services in times of extended crisis, emergency, or structural change.

Executive Summary

Assurance Opinion

A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Management Actions

Priority 1	0
Priority 2	1
Priority 3	1
Total	2

Organisational Risk Assessment — Low

If business continuity plans are not regularly updated and tested there may be a lack of preparedness to respond effectively to disruptions, resulting in prolonged downtime, financial losses, and damage to public trust and reputation.

Key Conclusions

The following key strengths were identified during our review:

- The Business Continuity and Resilience Manager is strengthening the business continuity arrangements in several areas (subject to line management review and consultation). For example:
  - The Business Continuity Framework has been updated and renamed the Business Continuity Management policy to align to the nationally agreed UK Fire and Rescue Business Continuity Guidance Document. Co-authored by the Business Continuity and Resilience Manager as part of the National Fire Chief Council's Business Continuity group.
  - Simplifying the critical activities matrix to reflect the National Fire Chief Council's Business Continuity group's national business continuity standard.
  - A risk-based business continuity plan exercising policy to closer reflect the horizon scanning exercise.

Audit Scope

The review sought to provide assurances over the following areas to ensure:

- Up to date Business Continuity Plans are in place and regularly reviewed.
- Business continuity tests and exercises are scheduled and lessons learned to inform continuous improvement.
- Business Impact Assessments determine priority activities and the impact of disruption, including concurrent events.

	○ Rationalising 50 separate station plans into a single Fire Station plan covering different incident types e.g. loss of ICT, severe weather, supply chain, loss of utilities. ○ Revised Business Continuity Plan and Incident Response Plan templates. • Peer review of the services' business continuity arrangements by Kent Fire and Rescue Service • The existing Department, Station and Incident Response plans include: ○ An activities review identifying the key activities within the respective Department, Station. ○ A maximum tolerable downtime for each activity, categorised as Catastrophic/Major, Serious, or Moderate. ○ Recovery plans including actions and responsibilities to support continuity of service. ○ Exercise lessons learned are documented in an action tracker and recorded (and tracked) in the DWFRS Service Improvement Team OED system and therefore monitored by Service Delivery Team as part of the service wide performance management arrangements. • Mandatory training as part of induction for new staff with a refresh every three years for existing staff.	• Appropriate resources are in place to develop, review, maintain and support effective business continuity planning. • Staff understand their role in the business continuity process through regular training and awareness activities.
	The following area for improvement were identified during our review: • Reliance on the Business Continuity and Resilience Manager alone to coordinate and oversee the business continuity framework reduces management capacity and may lead to plans being outdated or ineffective, reducing organisational resilience.	
	• The key dates schedule spreadsheet summarises the review and exercising frequency for each Department Business Continuity Plan, Incident Response Plan and Station Business Continuity Plan. The spreadsheet does not reflect the status of each plan and therefore whether they have been reviewed or exercised as planned.	

Appendix 1 **Findings & Action Plan**

Finding 1 – Business Continuity Management Capacity	Action
The headcount available to support the governance and maintenance of the business continuity planning system has been reduced since the last internal audit review in January 2024. The Business Continuity and Resilience Manager is potentially a single point of failure and, as noted at Finding 2, some of the day-to-day governance and management of the business continuity framework has fallen behind e.g. Business Continuity plan review and exercising, potentially impacting the effectiveness of the business continuity framework. There is a risk increased reliance on the Business Continuity and Resilience Manager to coordinate and oversee the business continuity framework reduces management capacity and may lead to plans being outdated or ineffective, reducing organisational resilience.	Management should review the capacity and resilience of arrangements supporting the governance and maintenance of the business continuity framework to ensure key activities, including implementation of the updated Business Continuity Management policy, the risk-based business continuity and incident response plan reviews and exercising. This should include consideration of reducing reliance on a single individual. **Management Response:** The Service annually reviews the structures of its corporate teams. Budgetary constraints mean that there are challenges where there are single points of failure, however, this is something that the Service is aware of and manages. With wider resources across the Resilience team this means that where there are absences, workloads will be adjusted aligned to priorities. Contingency plans are being made to provide support for business continuity through other personnel being trained.

Priority	2	**SWAP Reference**	5302/1
Responsible Officer		AM Service Improvement & Resilience	
Timescale		December 2026	

Finding 2 – Key Dates Schedule Spreadsheet	Action
The key dates schedule spreadsheet summarises the review and exercising frequency for each Department Business Continuity Plan, Incident Response Plan and Station Business Continuity Plan. The spreadsheet does not consistently reflect the status of each plan and therefore whether they have been reviewed or exercised as planned. For example, some plans are marked as being due for review in 2025 or early 2026 (and the Business Continuity and Resilience Manager confirmed they had been) and the majority of Departmental Business Continuity Plans were recorded as being last exercised in March 2020 but with a biennial exercise frequency.	Review and update the key dates schedule spreadsheet to reflect the current review and exercise status of each Departmental Business Continuity Plan, Incident Response Plan and the new single Fire Station Plan (once implemented). **Management Response:** As noted, the reviews and exercises are being undertaken, and the Service will update the spreadsheet to bring it up to date**.**

Priority	**3**	**SWAP Reference**	5302/2
Responsible Officer		AM Service Improvement & Resilience	
Timescale		December 2026	

Appendix 1 – 2026/27 Audit Plan and Performance

Audit Name	Healthy Organisation Theme	Linked To	Status	Opinion	No of Actions	Actions		
						1	2	3
Malpractice Management – Complaints	Corporate Governance	Strategic Risk 598 HMICFRS People Pillar Priority 5	Final	Substantial	3	-	1	2
Business Continuity	Corporate Governance Risk Management	HMICFRS Efficiency Pillar Priority 4	Final	Substantial	2	-	1	1
Accounts Payable	Financial Management	Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4	Planning	-	-	-	-	-
Accounts Receivable	Financial Management	Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4	Planning	-	-	-	-	-
Data Recovery and Security	Information Management	Strategic Risk 301 HMICFRS Efficiency Pillar Priority 4	Planning	-	-	-	-	-
Health and Wellbeing Arrangements	People and Asset Management	Strategic Risk 598 HMICFRS People Pillar Priority 5	Planning	-	-	-	-	-
Energy Management & Environmental Considerations	People and Asset Management	HMICFRS Efficiency Pillar Priority 4	Planning	-	-	-	-	-
Skills Management and Competency Recording	People and Asset Management	HMICFRS People Pillar Priority 5	Planning	-	-	-	-	-
Follow Ups	All	All	-					

Internal Audit Plan Progress 2026/27 Quarter 1

The performance results for progress against the internal audit plan for Quarter 1 of the 2026/27 Internal Audit Plan are as follows:

Performance Target	Average Performance	
	% of the Annual Plan	Number of Assignments
Audit Plan – Percentage Progress		
Final, Draft, Discussion, Removed	25%	2
In progress, Ongoing	0%	0
Not yet started	75%	6
	100%	8

The completion of the plan is on target.