DORSET & WILTSHIRE FIRE AND RESCUE AUTHORITY

Item 26/23

MEETING	Finance & Audit Committee
DATE OF MEETING	22 July 2026
SUBJECT OF THE REPORT	Internal Audit Quarterly report - Quarter 1
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	To consider and approve
EXECUTIVE SUMMARY	During Quarter 1, two audits were completed by the Authority's Internal Auditors in line with the agreed annual Audit Plan: • Business Continuity (Substantial assurance awarded) • Malpractice Management - Complaints (Substantial assurance awarded)
RISK ASSESSMENT	None of the issues raised in these audits 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
ENVIRONMENTAL IMPACT ASSESSMENT	None for the purposes of this report
BUDGET IMPLICATIONS	None for the purposes of this report
RECOMMENDATIONS	Members are asked to: 1. Consider the findings of the audits; and 2. Approve any management responses.
BACKGROUND PAPERS	Internal Audit Strategy & Annual Plan

APPENDIX	Appendix A - Internal Audit Quarterly report - Quarter 1
REPORT ORIGINATOR AND CONTACT	Name: Dan Newens, Assistant Director, SWAP Email: Dan.Newens@swapaudit.co.uk Tel no: 0208 142 5030

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 auditors is based on the Audit Plan agreed by the Finance & Audit Committee annually in Quarter 4.

1.2 The internal audit service for the Authority is provided by the South West Audit Partnership (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 there will be eight audits:

- Business Continuity
- Malpractice Management - Complaints
- Accounts Payable
- Accounts Receivable
- Cyber security
- Health & Wellbeing Arrangements
- Energy Management & Environmental Considerations

1.4 To note – in Q4, the Finance & Audit Committee agreed the inclusion of a Data Recovery & Security audit for 2026-27. This has since been re-focussed on Cyber security, with the support of the F&A Chair.

2. 2026-2027 Quarter 1 audits

2.1 During Quarter 1, the following two audits were scheduled:

- Business Continuity (Substantial assurance awarded)
- Malpractice Management - Complaints (Substantial assurance awarded)

2.2 Full details of the audits referred to above, the levels of assurance provided, and any 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.