Minutes of the Finance & Audit Committee held at 10:00 hours on Tuesday 24 February 2026 at the Dorset & Wiltshire Fire and Rescue Service Headquarters, Salisbury

Members present:

Cllr Kevin Small (Chair)
Cllr Paul Hilliard (Vice Chair)
Cllr Duncan Sowry-House
Cllr Clare Weight

Officer attendance:

Chief Fire Officer (CFO), Andy Cole
Assistant Chief Officer (ACO), Director of Financial Services & Treasurer, Ryan Maslen
Monitoring Officer, Lisa Kirkman
Assistant Chief Fire Officer (ACFO) - Response, Darren Langdown
Assistant Chief Fire Officer (ACFO) - Director of Safety and Compliance, Dave Waters
Assistant Chief Officer (ACO) - Director of People Services, Jenny Long
Assistant Chief Officer (ACO) - Director of Service Support, Jill McCrae
Emily Cheeseman - Head of Communications and Engagement
Democratic Services Manager, David Shaw

Guests:
Dan Newens - South West Audit Partnership (SWAP) Internal Audit Services (Via MS Teams)

26/01 Welcome

26/01.1 The Chair opened the meeting and welcomed attendees.

26/02 Apologies

26/02.1 Apologies were received from Cllr Laura Beddow, Cllr Matt Bragg, Cllr Paul Oatway and Cllr Byron Quayle

26/03 Code of Conduct and Declaration of Interests

26/03.1 The Chair asked the meeting for any disclosures of pecuniary interests under the Localism Act. There were no disclosures.

Initials ________

26/04 Public Questions

26/04.1 No questions were received from members of the public.

26/05 Review and approve Minutes of the Finance & Audit Committee meeting on 3 December 2025

26/05.1 The Chair asked Members to review and approve the minutes from the last meeting.

26/05.2 In respect of Minute 25/51.5, it was agreed that the reference to Welfare Review should read Wildfire Review.

26/05.3 RESOLVED: The subject to the reference to Welfare Review in Minute 25/51.5 being amended to read Wildfire Review, Members approved the minutes and were signed by the Chair as a correct record.

26/06 Internal Audit Quarterly Report - Quarter 4

26/06.1 Dan Newens, SWAP Internal Audit Services, introduced the report.

26/06.2 In reply to a question from Cllr Clare Weight, Assistant Chief Officer (ACO), Director of Financial Services & Treasurer, Ryan Maslen explained that the approximately £900k of unknown Matthews Remedy related transactions was due to information from West Yorkshire Pension Fund that was currently outstanding. This data would be received and included in the return to the Ministry of Housing, Communities & Local Government (MHCLG), meaning it would not result in a financial loss to the Authority.

26/06.3 In reply to a question from Cllr Paul Hilliard, Dan Newens confirmed that South West Audit Partnership (SWAP) had liaised with the Service's Pensions Team in its Pensions Administration Audit. It was also confirmed that in its audit of financial controls, two people reviewed sign-off to ensure accuracy as part of management control.

26/06.4 ACO Maslen confirmed to the Chair that the Authority took into consideration any issues arising from actuarial reviews undertaken by the Wiltshire Pension Fund. It was added that the actuarial review of the pension fund was considered in the valuation of the pension fund and would result in a reduced contribution from the Authority to the fund in future financial years.

26/06.5 RESOLVED: Members considered the findings of the audits and approved the management responses.

26/07 Internal Audit progress report

Initials ________

26/07.1 Assistant Chief Officer (ACO) - Director of Service Support, Jill McCrae presented the report.

26/07.2 ACO McCrae reported that Audit Improvement Plan Activities were either complete or on track, except for the People Development 1:1 review process. In this case, the introduction of a new 1:1 process and associated guidance was being considered as part of the new iTrent HR system to provide a more robust solution.

26/07.3 There were no Member questions arising.

26/07.4 RESOLVED: That the progress made be reviewed and noted.

26/08 Internal Audit Strategy 2026 – 2027 and Audit Charter

26/08.1 ACO McCrae presented the report and Dan Newens, SWAP Internal Audit Services, introduced the Audit Charter.

26/08.2 ACO McCrae clarified to Cllr Hilliard that complaints under Malpractice Management Arrangements related to complaints into the Service only and not internal disciplinary cases.

26/08.3 The Chair observed that the process for the Stations Reviews could be included in the following year's Audit Plan to consider the handling of the review process and lessons learned.

26/08.4 RESOLVED: That the Internal Audit Annual Plan 2026-27 and the Internal Audit Charter be approved.

26/09 Financial Monitoring Report - Quarter 3 2025-26

26/09.1 ACO Maslen, presented the report.

26/09.2 Cllr Weight remarked that the small variation of £38k to date on a total revenue budget of approximately £76m represented good financial management. ACO Maslen clarified to Cllr Weight that the additional £48k collection fund surplus reflected the variance between the estimate of finance the Authority would receive at the point of budget setting and the confirmed funding received. In addition, there was no confirmation to date from central Government on which grants, for example Pension Grant and Protection Uplift Grant, might be provided in future financial years, but notification was imminent.

26/09.3 ACO Maslen and ACO McCrae provided a detailed answer to Cllr Weight on the capital programme and the specification of fleet vehicles and their equipment. Reviews were undertaken before orders were placed for replacement vehicles to ensure that value for money was achieved.

26/09.4 RESOLVED: Members noted the current financial position as at 31 December 2025.

Initials ________

26/10 Performance Report - Quarter 3

26/10.1 The report set out the key lines of enquiry (KLOEs) that were reported to the Committee. Each of the KLOEs was reported to Members with appropriate officers providing an overview.

26/10.2 In respect of KLOE 6 – *To what extent do we understand what assets we are responsible for across the Service and how do we demonstrate effective management of these assets?* ACO McCrae replied to Cllr Hilliard's questions. It was explained that two new appliances would be used for training purposes to allow crews to practise with appliances that they would use, for example for driver training to be familiar with the current weight of an appliance. The officers would confirm to Cllr Hilliard the decision not to install solar panels on Salisbury Fire Stations roof when the replacement takes place. It was also explained that following cascade between stations to maximise their use, older appliances between 15 and 18 years of age were auctioned at the end of their useful service.

26/10.3 ACO McCrae explained to Cllr Duncan Sowry-House the use of hybrid vehicles within the fleet and the use of telematics to study vehicle use when determining future vehicle purchase. The facilities to charge electric vehicles had been installed at six Service sites. It was noted that the majority of the flexi-officer vehicle fleet used regenerative braking and Cllr Sowry-House suggested that the use of hybrid vehicles would give resilience to overcome concerns of range and the ability to provide an effective incident response rather than if fully electric vehicles were used. The officers stated that they would also respond to Cllr Sowry-House's question on the recycling of used tyres within the vehicle fleet.

26/10.4 The Chair added that certain Service Fire Stations and other estate that was publicly accessible could have electric charging points installed for public use that could possibly generate financial income. ACO McCrae commented that public accessibility needed to be balanced against the security of the sites. The Chair also congratulated the Estates Team on the saving of waste.

26/10.5 Assistant Chief Officer (ACO) - Director of People Services, Jenny Long reported on KLOE 13 Sub-diagnostic - *How effective and efficient are we at managing data?* In reply to a question from Cllr Sowry-House the officers stated that they would reply to the Member on the cost of Freedom of Information requests. The Chair remarked that the Station Reviews had created a significant increase in the workload of the Information Governance Team in dealing with Freedom of Information requests and enquired if additional temporary resources were required to meet targets. The officers responded that to employ temporary staff might be problematic to train in the short term; to manage and theme requested data sets with representative bodies or to extend response targets might be more effective. The risk could be contained at management level at present rather than be added to the Strategic Risk Register.

Initials ________

26/10.6 ACO Long reported on KLOE 9 – *How well trained and skilled are staff?* In reply to a question from Cllr Weight, it was explained that the delivery of Control National Operational Guidance (NOG) on behalf of the networked Fire Services Partnership (NFSP) generated income to the Authority.

26/10.7 ACO Long reported on KLOE 10 – *How well do we ensure fairness and diversity?* ACO Long replied to questions from Cllr Weight on increasing the rate of response and range of participants from staff surveys and relationships with staff and Trade Unions during the Station Reviews process, for example in providing the relevant data in response to requests for information. Assistant Chief Fire Officer, Darren Langdown, added that there were regular meetings with Trade Unions and Fire Station staff to explain the accuracy and credibility of data used in the reviews. The challenges arising from establishing the accuracy and credibility of data had also raised concerns at a national level.

26/10.8 ACO Long reported on KLOE 11 – *How well do we develop leadership and capability?* ACO Long clarified to the Chair that the 32 staff members undertaking apprenticeships were mostly existing employees, rather than new recruits.

26/10.9 RESOLVED: Members reviewed and approved the Quarter 3 2025-26 Performance, as detailed in Appendix A of the report.

26/11 Future Training Centre Provision

26/11.1 ACO McCrae introduced the report.

26/11.2 The Committee discussed the merits of marking the commencement of works on both sites at Devizes and Weymouth with a groundbreaking ceremony. It was agreed that whilst this is a significant project for the Service any promotion should be considered aligned to the wider situation.

26/11.3 RESOLVED: the progress of the project be noted, as detailed within Appendix A to the report.

26/12 Strategic Risk Register

26/12.1 ACO McCrae introduced the report.

26/12.2 In reply to a question from Cllr Weight, ACO McCrae explained the circumstances where risk 529, Sustainability of Operational training, might be returned to the Strategic Risk Register, rather than being managed as a high-level departmental level risk. This could be due to an event that might lead to a significant increase in costs, but none were foreseen at present. Following consideration, the removal of 529, Sustainability of Operational training, from the Strategic Risk Register was agreed.

26/12.3 RESOLVED: Members reviewed and noted the strategic risks and mitigations, as set out in Appendix A of the report and approved the

Initials ________

reduction of Risk 529 'Sustainability of Operational Training' and its removal from the strategic risk register.

26/13 Committee work programme 2026-27

26/13.1 ACO Maslen introduced the report. It was stated that the 4 March 2027 had now been confirmed as the date for the fourth quarter meeting of the Committee.

26/13.2 There were no Member questions arising.

26/13.3 RESOLVED: That the outline work programme for 2026-27 be approved.

26/14 Date of Next Meeting

26/14.1 The Chair confirmed the date of the next Finance & Audit Committee meeting as 22 July 2026.

Meeting ended at 12:05 hours.

Signed: _______________

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