**Dorset Fire and Rescue
Wiltshire Fire and Rescue**

SWAP
SOUTH WEST AUDIT PARTNERSHIP
Delivering Audit Excellence

Review of Combination "Go Live" Arrangements 2015/16

Report

Issue Date: 01 December 2015

Working in Partnership to Deliver Audit Excellence

Contents

Executive Summary

Planning for the combination has been meticulous and sound programme management and clear strategic, tactical and administrative co-ordination and oversight. We have been involved during the life cycle of this programme to give advice and guidance on a timely basis and to raise potential issues at appropriate milestones. We consider that these arrangements are sound and have clearly identified critical success factors, programme dependencies, milestones and key risks. The programme has clear and well defined objectives underpinned by robust delivery arrangements overseen by both senior officers And Members. The progress reports are comprehensive, well-structured and provide a sound example of good programme management arrangements.

The 'Policy and Procedure Prioritisation Delivery Plan' has been reviewed in detail and was shown to have comprehensive methodology. Whilst slippage has been identified on some procedures these have been reassessed and a revised timetable completed. We have therefore concluded at this point in time that sound and correct processes are in place to ensure that the deliverable date of the 1st April 2016 is met.

Opinion

Substantial	The areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.

Findings and Outcomes

Key Lines of Enquiry covered:

Programme Management

- Are programme risks effectively managed and reported?
- Are the benefits of the greater collaboration arrangements clearly articulated and robustly tracked?
- Are decisions based on clear, reliable and up to date information?
- Are project interdependencies effectively identified and managed?
- Have lessons learned from the merger of the Control Centre been applied to the wider combinations? What impact has this had?
- Have any critical tasks/action/outcomes been identified and are these addressed through the project plan (and on track)?

Key Findings:

- The programme has clear and well defined objectives underpinned by robust delivery arrangements overseen by both senior officers and Members.
- The progress reports are comprehensive, well-structured and provided a sound example of good programme management arrangements.
- Programme risks are managed through each work stream on an on-going basis and regularly reported to the joint leadership team.
- A Service Control Centre – End of Project Report has been presented to the Joint Leadership Team in November 2015. This report includes a series of recommendations to ensure that lessons learnt are reflected in future projects.

Policies and Procedures

- To ensure the identification and prioritisation of policies and procedures up until 1st April 2016 and beyond?
- To review and ensure legal compliance of new policies and procedures.

Key Findings:
- There is a comprehensive methodology for determining which policy statements and procedures need to be aligned to ensure that the new authority can demonstrate legal compliance.
- There was some slippage in the proposed timetable but this has been addressed with the production of revised timings.

Appendices:

- Audit Framework Definitions
- Support and Distribution
- Statement of Responsibility

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Audit Framework and Definitions

Assurance Definitions

None	The areas reviewed were found to be inadequately controlled. Risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Partial	In relation to the areas reviewed and the controls found to be in place, some key risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Reasonable	Most of the areas reviewed were found to be adequately controlled. Generally risks are well managed but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Substantial	The areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.

Definition of Corporate Risks

Risk	Reporting Implications
High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.
Medium	Issues which should be addressed by management in their areas of responsibility.
Low	Issues of a minor nature or best practice where some improvement can be made.

Categorisation of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors, however, the definitions imply the importance.

Priority 5	Findings that are fundamental to the integrity of the unit's business processes and require the immediate attention of management.
Priority 4	Important findings that need to be resolved by management.
Priority 3	The accuracy of records is at risk and requires attention.

Priority 2 and 1 Actions will normally be reported verbally to the Service Manager.

Report Authors

This report was produced and issued by:

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Support

We would like to record our thanks to the following individuals who supported and helped us in the delivery of this audit review:

- Derek James, Assistant Chief Officer
- Robert Ford, Programme Lead for Workstream Two
- Mick Stead, Area Manager
- Carol Molsher, Programme Lead for Workstream One

Working in Partnership with

Dorset County Council	Somerset County Council
East Devon District Council	South Somerset District Council
Forest of Dean District Council	Taunton Deane Borough Council
Hereford Council	West Dorset District Council
Mendip District Council	West Somerset Council
North Dorset District Council	Weymouth and Portland Borough Council
Sedgemoor District Council	Wiltshire Council

Statement of Responsibility

Conformance with Professional Standards

SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Auditing Standards.

SWAP Responsiblity

Please note that this report has been prepared and distributed in accordance with agreed Audit Charter and procedures. The report has been prepared for the sole use of the Partnership. No responsibility is assumed by us to any other person.