



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 9

MEETING	Shadow Authority
DATE OF MEETING	23 October 2015
SUBJECT OF THE REPORT	'Go Live' audit review – terms of reference
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	For information
EXECUTIVE SUMMARY	Senior management has requested that a 'Go Live' audit be carried out by both the Internal Auditors and External Audit. This report sets out the terms of reference for this piece of work.
RISK ASSESSMENT	To mitigate the risks involved with the Combination it is good governance to have an independent, audit, opinion of progress made to date and the readiness to 'go live'.
COMMUNITY IMPACT ASSESSMENT	No separate impact assessment has been carried out in bringing forward this report.
BUDGET IMPLICATIONS	All audit work carried out by internal audit will be within current budget arrangements with an additional cost of £6k to KPMG.
RECOMMENDATIONS	It is recommended that Members note and comment upon the contents of this report.
BACKGROUND PAPERS	None
APPENDICES	Appendix – Terms of Reference
REPORT ORIGINATOR AND CONTACT	Nick Hobbs, Head of Internal Audit, Swindon Borough Council, Tel: 01793 463940, Email: nhobbs@swindon.gov.uk

1. Introduction

- 1.1 The Dorset and Wiltshire Fire and Rescue Authority (Combination Scheme) Order 2015 was laid before Parliament on 4 March 2015. This allowed the current Dorset Fire Authority and Wiltshire Fire Authority to become a new combined fire and rescue service.
- 1.2 Senior management have requested that a 'Go Live' audit be carried out by both Internal Auditors and the External Audit. This report sets out the draft terms of reference for this.

2. Approach

- 2.1 Both sets of Internal Auditors (Swindon Borough Council and South West Audit Partnership) and the External Auditor, KPMG have had input to, and agreed, the terms of reference (see Appendix). The allocation of different areas of work within the terms of reference have also been agreed amongst the auditors
- 2.2 Each auditor will produce their own individual report on the area(s) that they have examined. However, these reports will be summarised in to one report for the Shadow Authority.
- 2.3 Timescales for the review are set out in the terms of reference.
- 2.4 Senior Management has agreed the content of the terms of reference.

3. Areas to be covered in the review

- 3.1 The areas that will be covered during the course of the review are listed below along with the lead auditor:

Area	Auditor
Strategy and leadership	KPMG
People	KPMG
Finance	Swindon Borough Council Internal Audit
ICT	Swindon Borough Council Internal Audit
Programme management	South West Audit Partnership
Policies and Procedures	South West Audit Partnership

- 3.2 Key lines of enquiry have been agreed for each of the above areas. These are detailed in the attached appendix.

4. Recommendations

- 4.1 It is recommended that the content of the terms of reference be noted.