



**DORSET & WILTSHIRE  
FIRE AND RESCUE  
AUTHORITY**

Item 10

MEETING	Dorset & Wiltshire Fire and Rescue Authority
DATE OF MEETING	1 April 2016
SUBJECT OF THE REPORT	Internal Audit and External Audit Plans and Strategies
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	For approval
EXECUTIVE SUMMARY	The Finance and Audit Committee of the Authority will not meet until 6 July 2016. An informal meeting of members of the respective outgoing audit committees of both Dorset and Wiltshire and Swindon Fire Authority was held on 23 March 2016, where the members received reports and presentations on the proposed audit plans and strategies for 2016/17. In principle, members endorsed the plans and strategies outlined after due consideration at the meeting, however, they requested the formal plans and strategies be approved by the new full authority. The terms of reference of the Finance and Audit Committee include approval of the plans and strategies, which, in normal circumstances would be approved prior to the start of the financial year.
RISK ASSESSMENT	Good governance suggests formal approval of plans and strategies, specifically internal and external audit plans and strategies in this case, by a relevant approving body; the failure to do so would undermine the legitimacy of the work carried out.
COMMUNITY IMPACT ASSESSMENT	The impact assessment has not been considered.
BUDGET IMPLICATIONS	Budget provisions have been identified and included in establishing the 2016/17 budget to undertake the work identified in the plans.
RECOMMENDATIONS	It is recommended that the Fire Authority, consider the internal audit and external audit plans and strategies considered and endorsed by the informal meeting of the members of the respective outgoing audit committees on 23 March 2016, and approve.

BACKGROUND PAPERS	Agenda Item 4, Shadow Fire Authority meeting, 23 October 2015 - Governance Associated with a new Combined Authority (appendix F)
APPENDICES	A: Internal Audit Strategy 2016/17 – 2018/19 – Gateway Assure Ltd B: External Audit Plan 2015/16 – KPMG
REPORT ORIGINATOR AND CONTACT	Phil Chow, Treasurer Tel: (01380) 731150, Mob: 07809 548055

## 1. Introduction

- 1.1 An informal meeting was held on 23 March 2016 consisting of the respective members of the Dorset Fire Authority and the Wiltshire and Swindon Fire Authority Audit Committee's to consider both the internal and external audit plans to be carried out in 2016/17.

## 2. Recommendations

- 2.1 At the meeting to run through the arrangements for the new Finance and Audit Committee, members considered the plans and strategies (see appendices A and B) of both the new Internal Auditor (Gateway Assure Ltd) and our external auditor (KPMG).
- 2.2 Members, in consideration of the plans, accepted and endorsed the proposals and requested that these be approved by the full authority on the 1 April 2016, so that work could commence in advance of the first meeting of the Finance and Audit Committee, (6 July 2016).

### **PHIL CHOW**

Finance Director and Treasurer (Designate)

23 March 2016