
Item 17/20 Appendix A

Audit Improvement Plan Activities

Dorset and Wiltshire Fire & Rescue Service



DORSET & WILTSHIRE
FIRE AND RESCUE

Audit Improvement Plan Activities

KEY FOR RECOMMENDATION PRIORITY

Fundamental (F)

- The organisation is subject to levels of fundamental risk where immediate action should be taken to implement an agreed action plan.

Significant (S)

- Attention to be given to resolving the position as the organisation may be subject to significant risks.

Merits Attention (MA)

- Desirable improvements to be made to improve the control, risk management or governance framework or strengthen its effectiveness.

Risk Management – Jill McCrae, Head of Democratic Services and Corporate Assurance

Main Recommendations	Priority	Management Response	Implementation Plan	Management Update	Progress
<p>1.Completion of response plans Completion of Response Plans The development of emergency response plans and department business continuity plans should be programmed on a risk basis to conclude within 2016/17 as planned.</p>	S	<p>This has been planned for within the business continuity work programme, and will be programmed in line with the work programme.</p>	<p>Recommendation/Corrective Action: Delivery of incident response plans.</p> <p>Responsibility: Head of Democratic Services and Corporate Assurance & Watch Manager Business Continuity</p> <p>Target Date: 30 June 2017</p>	<p>This programme of work continues, with the majority of incident response plans now in place. The remaining plans will be completed on a risk basis, aligned to the programme of work.</p>	On Track

IT Migration – Chris Donaldson, Head of ICT

Main Recommendations	Priority	Management Response	Implementation Plan	Management Update	Progress
<p>1. ICT Infrastructure Configuration Control</p> <p>To control and protect IT, service formal configuration controls are required along with supporting policies and procedures covering testing and approval for changes.</p>	S	<p>This falls within the remit of the new BRM post, which commenced on the 4th July. This post will manage the ICT Service Catalogue and deliver the ICT Change Management Process.</p>	<p>Recommendation/Corrective Action: Appointment of Business Relationship Manager</p> <p>Responsibility: Head of ICT</p> <p>Target Date: 31 May 2017</p>	<p>Change procedure has been published. Modifications to the change management system are now scheduled in and soon to go live.</p>	<p>Completed</p>

Fixed Assets and Inventories – John Aldridge, Director of Service Support

Main Recommendations	Priority	Management Response	Implementation Plan	Management Update	Progress
<p>1.Fixed Asset Policy Recommend that a detailed documented plan is introduced to ensure that the new PAS55.1 2008 Standard from the Institute of Management in respect of Fixed Assets is implemented within the 2-year timeline.</p>	S	<p>PAS 55-1:2008 contains a range of requirements and these have been used as the tasks to be completed to embed the Standard across all five Assets functions (Estates, Fleet, Equipment, Supplies and Foam & Water). The tasks have already been prioritised into a three year programme of work and have been allocated to appropriate management roles through Sycle. The next stage is to produce a more detailed project plan as described in the recommendation. This work has been delayed by the need to prioritise other risk critical work, in particular the need to maintain legal compliance. The Department has faced a significant challenge caused by the need to recruit and train staff to fill vacancies. the work required to recruit and train 18 new members of staff has been significant, as</p>	<p>Recommendation/Corrective Action: Ensure PASS55.1 2008 Standard is implemented within the 3-year timeline</p> <p>Responsibility: Director of Service Support</p> <p>Target Date: 31 March 2018</p>	<p>The department is still in a state of flux with the vacancy for Asset manager being filled on 25th May 2017 and that person not expected to take up post until July 2017. SLT agreed in January, to additional resourcing to support the delivery of both the capital and planned maintenance programme. There is a delay in progressing this whilst the department undergoes a review of remuneration for its professionals. The Equipment manager has decided to retire at the end of July 17 so a process is underway to identify a replacement.</p> <p>There has been progress with the development of the PAS 55 systems approach to asset management with the asset management strategy approximately 50% complete with a target of the end of September. All procedures from the former services have either been</p>	On Track

		<p>has the disruption caused by 18 vacancies in a Department of 50 staff. The situation with regard to this recommendation is further complicated by the fact that two of the senior management roles required to develop the plan are currently, or will soon be, vacant. I hope the staff situation will be largely resolved by the end of the year and at this point a more detailed project plan will be developed</p>		<p>consolidated or new ones written. There has been significant progress with the identification of software systems within the department with procurement underway for the replacement of the two existing equipment management databases with one modern system that will allow the service to manage its equipment assets effectively and efficiently. The fleet systems are being merged into one system with the target date of the end of March 2018 for full functionality. The stores system is being consolidated into the Agresso finance system to be more efficient and joint working with finance. The Hydra water supplies system will be merged fully when there is a software upgrade in 18 months time but although on two data bases they are essentially the same system.</p>	
<p>2.Capitalisation Limits Recommend that a minimum capitalisation limit is introduced to ensure that all significant value items are included within the asset registers, and not just relying on the requirement of an inspection. It is acknowledged that a number of lesser valued items do require inclusion on the registers due to the inspection requirement and these should override the capitalisation</p>	<p>MA</p>	<p>There has been an informal capitalisation limit in place for a number of years. This will be firmed up in consultation with finance.</p>	<p>Recommendation/Corrective Action: Minimum Capitalisation limits to be introduced.</p> <p>Responsibility: Director of Service Support</p> <p>Target Date: 31 March 2018</p>	<p>Most significant assets require a range of planned and reactive work to ensure they remain fit for purpose and the organisation remains legally compliant, these assets therefore have cradle to grave records. This requirement means virtually all assets of significant value</p>	<p>On Track</p>

requirement.

are recorded, however there are a few significant assets that do not require planned maintenance and as such would not require records for this reason, but they are of such value that they should be recorded and for that reason a minimum capitalisation limit will be agreed before the end of the financial year.

The department has developed a specification for an asset management system which will address this issue. it is due to go through the procurement phase early in July 17 with the view to it being in service end of March 2018.

Complaints, Whistleblowing, Anti-Fraud, Corruption and Bribery - Lisa Smith, Information Manager

Main Recommendations	Priority	Management Response	Implementation Plan	Management Update	Progress
<p>1.Complaint Prioritisation Recommend that DWFRS consider introducing a prioritization scale for the complaints received to allow more serious complaints to be addressed as a priority.</p>	MA	<p>All complaints are allocated to an officer to handle within 3 working days regardless of priority. It is rarely an issue for these timescales to be met. However, we will introduce this priority rating as a means of alerting the officer of the potential significance/impact of a complaint. Development work with ICT is programmed for May 2017</p>	<p>Recommendation/Corrective Action: Complaint Prioritisation - introduce prioritisation scale</p> <p>Responsibility: Information Manager Head of Information & Communications</p> <p>Target Date (revised): 31 August 2017</p>	<p>Since the 1 April 2016, we are continuing to use the interim process for handling complaints and compliments across the new Service. We are supporting officers using this process to ensure we meet the 14-day resolution standards. This work has been scoped and passed over to ICT to make the changes within the system. The completion date has been moved to 31 August to allow for the required development work - this was discussed with the auditors during a follow up meeting.</p>	On Track
<p>2.Team Training Recommend that training in the processes, procedures and systems of the adopted Dorset FRS complaints approach is undertaken as soon as possible to establish a single, consistent and quality approach is established throughout the combined Authority.</p>	MA	<p>One single system is used by the central Information Management team. Ex-Dorset officers receive automated alerts about complaints and can input their own investigation details directly. At this stage, Ex-Wiltshire officers who are allocated a complaint are notified manually and are being</p>	<p>Recommendation/Corrective Action: Team Training in the processes, procedures and systems to be undertaken</p> <p>Responsibility: Information Manager</p> <p>Target Date: 29 September 2017</p>	<p>Complaints continue to be monitored in line with procedure with no concerns about the efficiency of these being handled. This work will form part of a wider review of the complaints and compliments system which is currently underway. Training will take place once the required changes to the system have been made. The</p>	On Track

supported by the team for inputting their investigations/outcomes. Once the Service has migrated to a single domain this will no longer be necessary. Training for all Officers against the procedure, process and system will be provided at this stage, and once further development work is completed by ICT.

completion date for this work has been moved to the end of September to allow for ICT to carry out the required development work. This was agreed during a follow up meeting with the auditors.

**Corporate Governance – Derek James,
Director of Corporate Services**

Main Recommendations	Priority	Management Response	Implementation Plan	Management Update	Progress
<p>1.Member Appraisals The Authority should consider the introduction of an annual system of appraisal and development for members.</p>	S	<p>This will be considered as part of the Governance Review to be commenced in September.</p>	<p>Recommendation/Corrective Action: Introduction of annual system of appraisal and development for Members</p> <p>Responsibility: Director of Corporate Services</p> <p>Target Date: 28 April 2017</p>	<p>A voluntary Member development scheme was discussed at the Authority at its meeting on the 9th March. Subject to minor modification this was agreed and this will be progressed by democratic services after the June annual meeting when membership will be confirmed.</p>	<p>Completed</p>

**Absence Management – Carol Swan,
HR Delivery Manager**

Main Recommendations	Priority	Management Response	Implementation Plan	Management Update	Progress
<p>1.HR Training We recommend that the northern section of the Service is fully trained in the absence management area of HR to ensure both sections are applying a consistent message.</p>	<p>MA</p>	<p>A new Attendance Management procedure is a priority for 2016/17 and will be issued for 1 April 2017. As per the recommendation, training in attendance management will be developed and delivered throughout the Service to Managers and staff.</p>	<p>Recommendation/Corrective Action: HR Training in Absence Management</p> <p>Responsibility: HR Delivery Manager</p> <p>Target Date: 30 April 2017</p>	<p>A procedure for short term attendance management has been published. Attendance management training material has been developed and this is being provided to the HR team and HR business partners, with the latter providing direct support to managers in this area. Additional training methods are being considered for all staff, i.e. E-Learning packages.</p>	<p>Completed</p>

Health & Safety Migration – John Lincoln, Senior Health & Safety Advisor

Main Recommendations	Priority	Management Response	Implementation Plan	Management Update	Progress
<p>1.No issues were identified No issues were identified as a result of our audit fieldwork on this occasion which we consider of significance to warrant a formal recommendation. However further items may be identified within the Executive Summary for the specific area.</p>	<p>MA</p>	<p>None Required. Senior managers will continue to monitor and review the current performance and migration plans, reporting to Finance and Audit on a quarterly basis.</p>	<p>Recommendation/Corrective Action: No issues were identified</p> <p>Responsibility: Health and Safety Advisor</p> <p>Target Date: 31 March 2018</p>	<p>Good progress to date. Production has been aligned with the procedure planning register. Most H&S procedures require a Service wide reporting area and data recording function. The migration plan remains on track.</p>	<p>On Track</p>

Information Management System Migration – Bob Ford, Head of Strategic Planning & Knowledge Management

Main Recommendations	Priority	Management Response	Implementation Plan	Management Update	Progress
<p>1.Information Management System Migration Given that the information systems migration transition is at an early stage it is recommended that a further audit(s) review(s) be scheduled within the 2017/18 Audit Plan covering this topic. This is to ensure the framework is embedded and operating effectively, and that the schedule remains realistic for the targeted two-year duration.</p>	<p>MA</p>	<p>The systems migration plan will continue to be monitored and reviewed by senior officers on a monthly and quarterly basis reporting to Members in line with the agreed arrangements.</p>	<p>Recommendation/Corrective Action: Further Audit(s) Review(s) to be scheduled in 2017/18 Audit Plan</p> <p>Responsibility: Head of Strategic Planning and Knowledge Management</p> <p>Target Date: 31 August 2017</p>	<p>Work continues on systems migration plan which is subject to a report to the Senior Leadership Team each month. A number of systems have now been migrated. The migration process remains on track.</p>	<p>On Track</p>

Key Financial Controls – Ian Cotter,
Head of Financial Services

Main Recommendations	Priority	Management Response	Implementation Plan	Management Update	Progress
<p>1.Budget Holder Meetings When Budget holders meet with the management accountants we recommend that a schedule of action points are prepared after each meeting which can be tracked to ensure all suggested actions are completed.</p>	S	We plan to ensure this process is in place from the 2017/18 financial year.	<p>Recommendation/Corrective Action: Schedule of Action Points to ensure all actions are completed</p> <p>Responsibility: Principal Financial Accountant</p> <p>Target Date (revised): 31 August 2017</p>	Meetings with budget managers will commence after the first quarter of the financial year. A schedule of action points will be completed following these meetings. The original target date of 30 June has not been met because we would not normally commence budget managers' meetings until after that date to focus on the first quarter's results, therefore the target date was unrealistic. We have therefore renegotiated a target date of 31 August, by which time budget managers' meetings will have commenced and a schedule of action points can be drawn up.	On Track
<p>2.Agresso Training Whilst training on Agresso has been provided to relevant staff, we recommend that a programme of regular training on the Agresso system is introduced to ensure all users remain competent in its use.</p>	MA	We will establish a regular programme of training from 2017/18. This will ensure new staff are trained, as well as maintaining competence of existing staff.	<p>Recommendation/Corrective Action: Programme of training on Agresso System</p> <p>Responsibility: Financial Systems Manager</p> <p>Target Date: 31 August 2017</p>	A plan of action for an Agresso training programme is in place. The target date has been put back slightly to allow time to develop training notes and guidance for the trainers so that they are prepared for taking on the training of new users.	On Track

<p>3.Purchase Order usage The procurement policy advocates the use of Purchase Orders where possible. We recommend that this message is reinforced to all those employees who are involved in the procurement process. It may be beneficial to state those supplies which are the exception to this rule and do not require a PO such as Utility bills as this may amplify the point that everything else does.</p>	<p>MA</p>	<p>We will continue with regular reminders in the Weekly Update and discuss with Budget Managers through the budget monitoring process.</p>	<p>Recommendation/Corrective Action: Reinforce message regarding using Purchase Orders</p> <p>Responsibility: Exchequer Manager</p> <p>Target Date: 30 June 2017</p>	<p>A staff bulletin was sent out in April to remind staff to use order numbers and this was followed up by an email to Budget managers. Suppliers have been sent a letter asking them to quote orders numbers and if they do not, where appropriate invoices will be returned to them requesting an order from the member of staff you purchased from the company. A reminder will be sent every three months to budget holders.</p>	<p>Completed</p>
<p>4.Agresso System Access We recommend that forms communicating the starters and leavers of the service are introduced and are passed from HR to the Financial Systems Manager to ensure access to the system is started or ceased in a timely manner.</p>	<p>MA</p>	<p>The Service will move to one HR management system from April 2017. This system will send automatic email alerts each time someone leaves the Service.</p>	<p>Recommendation/Corrective Action: Communication regarding starter and leavers access to Agresso System</p> <p>Responsibility: Financial Systems Manager</p> <p>Target Date: 30 June 2017</p>	<p>A recipient of the monthly Starters and Leavers report is produced by the HR Dept. This will fill any gaps where information from line managers etc. has not been previously received and will enable me to keep system access up to date.</p>	<p>Completed</p>

<p>5.Financial Management Information We recommend that a financial dashboard of key financial performance indicators produced on a monthly basis to support routine monitoring of performance.</p>	S	<p>The content and requirements for this will be discussed and agreed with the Senior Leadership Team to be implemented during 2017/18.</p>	<p>Recommendation/Corrective Action: Monthly production of key financial performance indicators</p> <p>Responsibility: Head of Financial Services</p> <p>Target Date: 30 June 2017</p>	<p>Key performance indicators have been agreed and are now being monitored.</p>	<p>Completed</p>
<p>6.Accounting Timetable of Operational Activities We recommend that an accounting timetable is introduced which identifies what tasks need to be completed by whom and by when. This schedule should be available to all Finance staff to ensure the department are all working to the same objective.</p>	MA	<p>We already have in place an established timetable for the accounts close-down process. We will look to introduce a timetable covering other regular control processes.</p>	<p>Recommendation/Corrective Action: Production of accounting timetable</p> <p>Responsibility: Principal Financial Accountant</p> <p>Target Date (revised): 31 August 2017</p>	<p>The principal financial accountants are currently working to the closedown timetable for the completion of the statement of accounts and subsequent audit. Once completed a further timetable for other tasks will be completed. A revised target date of 31 August has been renegotiated for this recommendation. Whilst useful, at this time of the year the principal financial accounts focus mainly on the closure of accounts, for which there is a specific, separate timetable. The PFAs also have their own list of tasks to ensure all work is completed. Once the closure of accounts is completed this will enable the PFAs to put together a comprehensive list of tasks for the year.</p>	<p>On Track</p>

7. Treasury Management

The Service should further develop its cash flow forecasting procedures to align with financial plans and consider events on a 12 month rolling basis. It would also be beneficial to introduce analysis of current position against forecast in order to gain an increasing understanding of cash flow within the service.

S

We will adapt the current processes from 2017/18 onwards.

Recommendation/Corrective Action:

Develop Cash flow forecasting procedures

Responsibility:

Principal Financial Accountant

Target Date:

30 June 2017

The Service's cashflow forecast is regularly reviewed and updated by the Accounting Technicians.

Completed

Cultural Alignment Review – Mick Stead, Director of Prevention and Protection

Main Recommendations	Priority	Management Response	Implementation Plan	Management Update	Progress
<p>1.Programme Progression It is recommended that the Authority introduce a formal process for monitoring progress with regard to Cultural Change within the entirety of the People Programme and introduce outcome measures that demonstrate achievement of expectations from the cultural change programme.</p>	S	<p>An evaluation framework that covers all of the priorities and KLOE will be outcome focused and also mapped to appropriate external strategic plans across police, local authorities and health.</p>	<p>Recommendation/Corrective Action: Introduce a formal process for monitoring progress regarding Cultural Change</p> <p>Responsibility: Director of Prevention and Protection</p> <p>Target Date: 12 May 2017</p>	<p>The programme of cultural change is managed formally through our performance management arrangements. A fifth priority has been created which is underpinned by four Key Lines of Enquiry (KLOE). Each KLOE has had a baseline assessment completed that sets out where we are and where we are planning to be by the end of the 2017/18 financial year. For each KLOE we have then made an assessment against three levels; developing, established and advanced. The baseline assessment is also underpinned by actions and projects we will continue and actions and projects we are introducing to improve delivery against our aspirations. All of the actions and projects have also been reviewed to make sure departmental capacity and resources are in place to deliver the desired outcomes. Teams and directors monitor progress against the actions and projects on a monthly</p>	<p>Completed</p>

				<p>basis to make sure they remain on track and to resolve any issues that arise. The Strategic Leadership Team (SLT) also monitor progress against actions and projects that are identified as control measures for strategic risks. The committee arrangements of the Fire Authority enable Member's to scrutinise progress and hold officers to account.</p>	
<p>2.Wiltshire FRS Website It is recommended that the website be closed and enquirers redirected to the new DWFRS website.</p>	MA	Agreed and will be actioned immediately	<p>Recommendation/Corrective Action: Closure of Wiltshire FRS Website</p> <p>Responsibility: Head of Information & Communications</p> <p>Target Date: 31 March 2017</p>	<p>The former Wiltshire FRS Website has now been closed down.</p>	Completed
<p>3.Branding of digital communication It is recommended that areas which remain branded as the former Authority should be identified and re-branded as soon as possible in order to encourage the transition to a single recognised identity.</p>	MA	Agreed and will be actioned as soon as possible.	<p>Recommendation/Corrective Action: Areas that remain branded as former Authority to be re-branded as soon as possible</p> <p>Responsibility: Head of Information & Communications</p> <p>Target Date: 31 October 2017</p>	<p>All stations have new DWFRS branded signage. A further programme for internal branding and signage is taking place between July and October, following approval of the revised Community Safety Plan. This will focus on Service priorities and values in line with the new corporate branding. A review is being carried out to provide some further corporate consistency to</p>	On Track

			DWFRS social media accounts.	
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