



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 18/6

MEETING	Finance, Governance & Audit Committee
DATE OF MEETING	8 March 2018
SUBJECT OF THE REPORT	Internal Audit programme 2018-19
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	For consideration and approval
EXECUTIVE SUMMARY	<p>At the inaugural meeting of the Fire Authority on the 1 April 2016 Members approved the Internal Audit Strategy for 2016/17 – 2018/19.</p> <p>During 2016/17 and 2017/18, the progress of internal audit has been presented to the Finance, Governance & Audit Committee at each of their quarterly meetings.</p> <p>The terms of reference of the Finance, Governance & Audit Committee includes the approval of the internal audit programme</p> <p>This paper provides the draft internal audit programme for 2018/19 (Appendix B), which has been aligned to Gateway Assure’s Internal Audit Strategy 2018/19-2020/21 [Draft] (Appendix A), the Service’s strategic risks and five priorities.</p>
RISK ASSESSMENT	Failure to approve an annual audit programme could undermine the governance arrangements of the Authority.
COMMUNITY IMPACT ASSESSMENT	None for the purposes of this report
BUDGET IMPLICATIONS	Budget provisions have been identified and included in establishing the 2018/19 budget to undertake the work identified in the plans.

RECOMMENDATIONS	Members are asked to: 1. Approve the Internal Audit Programme 2018/19 (Appendix B)
BACKGROUND PAPERS	Internal Audit Strategy 2016/17 - 2018/19 – Gateway Assure Ltd
APPENDICES	Appendix A - Internal Audit Strategy 2018/19 - 2020/21 (Draft) Appendix B - Internal Audit Programme 2018/19
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Internal Audit Strategy (DRAFT)

2018/19 – 2020/21

Dorset and Wiltshire Fire and Rescue Authority



INTERNAL AUDIT STRATEGY 2018/19 – 2020/21

Audit	Description	IA Risk Appraisal	Allocation of Resource		
			2018/19	2019/20	2020/21
Governance					
Strategic Planning	Production, monitoring and management of corporate strategic plans and alignment of departmental plans to ensure the co-ordinated achievement of objectives	High			✓
Integrated Risk Management Plan (IRMP)	Review the approach and methodology towards IRMP, including station action planning	High	4		
Procedural Alignment	Review of procedural migration programme	High	3		
Performance Management	Review of departmental planning and management to provide assurance of the embedding of the performance management framework.	High	4		
Cultural Alignment & Development	Review of forward looking cultural alignment and Development programme	High		✓	
Support systems					
Key Financial Controls	Annual review of key financial controls to ensure the accuracy of management information upon which decisions are based <ul style="list-style-type: none"> • Cyclical review of specific financial systems- areas include: • Budgetary Control • General Ledger • Payroll & Expenses • Procurement • Creditors • Bank • Income & Debtors • Treasury/investments • Fixed Assets and inventories (suggested focus area for 2018/19) 	Medium	15	✓	✓
Procurement	Review the procurement methods and the processes for monitoring and recording the delivery of efficiencies and value for money	Medium	5		
Business Case management	Review of processes for submission, prioritisation and approval of significant resource investments	High			✓
People Services	2018/19 – 1. Review the approach to leadership development	Medium	2		
	2018/19 – 2. Review the approach to health and wellbeing including the occupational health provision		3		
	Reviews to ensure that appropriate key policies, procedures and controls operate over workforce planning, recruitment, retention training and development of staff to achieve corporate objectives. Scope to be agreed with management on a cyclical basis			✓	✓

Absence Management	Review of procedures for recording, monitoring and management of absence	Medium		✓	
Secondary Employment	Review of processes for the management of secondary employment	Medium		✓	
Health & Safety	Strategic management arrangements in place to ensure compliance and monitoring of health and safety throughout the Authority.	High		✓	
ICT Migration and Information Management Systems	2018/19 - Review of the completion of the transition programme to a single fleet management system, to provide assurance upon the new arrangements Review of and involvement with project plans to migrate data to a single system basis (Corporately and departmentally)	High	5	✓	✓
Information Governance	Preparations and approach to implementing General Data Protection Regulations (GDPR)	High	3		
ICT Health Check	High level ICT health check review focusing on key controls.	High		✓	✓
Complaints and Whistleblowing, anti-fraud, bribery	Review of procedures to ensure compliance with policy and best practice	High		✓	✓
Communications	Review of processes used to promote effective communication to stakeholders internal and external to the DWFRS	High			✓
Energy Management – Including fuel	Review the sustainability of energy and fuel provisions and procedures assuring efficiencies and environmental impact	Medium	5		
Operational systems					
Departmental/Operational Reviews	Review of management arrangements exercised over departmental/operational activities to ensure attainment of objectives, budgets and the delivery of effective services Areas for review to be discussed with management on an annual basis	High		✓	✓
Fleet utilisation	Review of systems for management and monitoring of fleet usage, including maintenance scheduling and costs	High		✓	
On call systems	Review the outcome of the On-Call review and provide assurance of the action plan for delivery	Medium	5		
Equipment stores	Review of systems for management of stores	Medium		✓	
Station reviews	Review of compliance	Low			✓
Resilience	Preparedness to support multi-agency response to identified community risks as set out in the community risk registers	High	4		
Management of the internal Audit Service					
Follow Up	Review to provide assurance over the implementation of previously accepted audit recommendations		4	✓	✓
Management	Quality management, attendance at progress meetings, compilation and update of the Internal Audit Strategy, Internal Audit Annual Report and attendance at Finance and Audit Committee meetings		8	✓	✓
Total			70	70	70

INTERNAL AUDIT PROGRAMME 2018/19

Finance and Audit Committee – 8 March 2018

Internal Audit Strategy 2018/19 – 2020/21 and Internal Audit Programme 2018/19

Finance and Audit Committee – 31 July 2018

Internal Audit Annual Report 2017/18

Finance and Audit Committee – 31 July 2018		Audit visit scheduled – 28 May 2018		
Visit 1 Audits	Plan Days	Client Contact	Priority Alignment	Strategic Risk
Energy Management, inc. fuel	5	Ian Thomas	2 & 4	0006
ICT Migration - Single fleet management system	5	Ian Thomas	4 & 5	0001, 0006
Information Governance GDPR preparations	3	Vikki Shearing	4 & 5	0006
Resilience	4	Seth Why	1,2,3 & 5	0001, 0004
Procedural alignment	3	Vikki Shearing	4&5	0001, 0006
Follow up	1			
Management	3			
Total	24			

Finance and Audit Committee – 20 September 2018		Audit visit scheduled – 16 July 2018		
Visit 2 Audits	Plan Days	Client Contact	Priority Alignment	Strategic Risk
Health and Wellbeing	3	Carol Swan & Vicky Read	5	0001, 0004, 0006, 0009
On call systems	5	Ian Jeary	3,4 & 5	0009
Management	1			
Total	9			

Finance and Audit Committee – 7 December 2018		Audit visit scheduled - 1 October 2018		
Visit 3 Audits	Plan Days	Client Contact	Priority Alignment	Strategic Risk
Integrated Risk Management Plan	4	Bob Ford/Ian Jeary	1, 2, 3, 4 & 5	0001, 0004, 0006, 0009

Performance Management	4	Bob Ford	4	0001, 0006
Procurement	5	Ian Cotter	4	0006
Management	2			
Total	15			

Finance and Audit Committee – 7 March 2019		Audit visit scheduled – 7 January 2019		
Visit 4 Audits	Plan Days	Client Contact	Priority Alignment	Strategic Risk
Key Financial Controls	15	Ian Cotter	4	0006
Leadership development	2	Jenny Long	5	0001, 0004
Follow up	3			
Management	2			
Total	22			

Finance and Audit Committee – 7 March 2019

Internal Audit Strategy 2019/20 – 2021/22

Finance and Audit Committee – July 2019

Internal Audit Annual Report 2018/19

TOTAL AUDIT DAYS 2018/19

70

Dorset & Wiltshire Fire and Rescue Service Priorities

Priority No.	Priority
1	Help you to make safer and healthier choices
2	Protect you and the environment from harm
3	Be there when you need us
4	Making every penny count
5	Supporting and Developing our people

Strategic Risks

Risk Number	Risk Name
0001	Failure to secure a one team approach to the new Service
0004	Failure to have a competent and resilient workforce to meet the future needs of the Service
0006	Failure to secure financial sustainability
0009	Failure to have a robust and financially sustainable on call duty system to meet the needs of the Service

