



**DORSET & WILTSHIRE  
FIRE AND RESCUE  
AUTHORITY**

Item 19/21

MEETING	Finance & Governance Committee
DATE OF MEETING	24 July 2019
SUBJECT OF THE REPORT	Internal Audit Quarterly Report
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	To consider and approve
EXECUTIVE SUMMARY	<p>The Internal Audit Service for Dorset &amp; Wiltshire Fire and Rescue Authority (the Authority) is provided by South West Audit Partnership (SWAP) Internal Audit Services.</p> <p>During Quarter 1, two audits have been carried out by Internal Audit, covering:</p> <ol style="list-style-type: none"> <li>1. Payroll</li> <li>2. Planned &amp; Reactive Maintenance</li> </ol>
RISK ASSESSMENT	The issues raised by these audits do not represent a fundamental risk to the Authority. Management responses have been agreed and are detailed in the audit report summaries.
COMMUNITY IMPACT ASSESSMENT	None for the purposes of this report
BUDGET IMPLICATIONS	None for the purposes of this report
RECOMMENDATIONS	<p>Members are asked to:</p> <ol style="list-style-type: none"> <li>1. consider the findings of the audits and</li> <li>2. approve the management responses</li> </ol>
BACKGROUND PAPERS	Internal Audit Strategy & Annual Plan

APPENDICES	Appendix A – SWAP Report of Internal Audit Activity
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## **1. Introduction**

- 1.1 The Internal Audit Service for the Authority is provided by SWAP Internal Audit Services. The team's work complies with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards and the Chartered Institute of Public Finance and Accountancy Local Government Application Note. The work of the team is guided by the Internal Audit Charter which is reviewed annually.
- 1.2 Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness. Primarily the work of the Service is based on the Annual Plan agreed by the Finance & Governance Committee annually in March.
- 1.3 This year, the work includes coverage of the eight 'Healthy Organisation' themes across nine Audits.
- Financial Management
  - Risk Management
  - People Management
  - Asset Management
  - Performance Management
  - Information Management
  - Commissioning and Procurement Management
  - Programme and Project Management
  - Corporate Governance
- 1.4 This report summarises the activity of the Internal Audit Team for Quarter 1 of the 2019-20 year against the Internal Audit Plan (approved by the Finance & Governance Committee 7 March 2019).

## **2. Quarter 1 Audits**

- 2.1 During the first quarter the following two audits were completed:
- Payroll (awarded Partial Assurance)
  - Planned and Reactive Maintenance (awarded Adequate Assurance)

2.2 Full details of the audits, the levels of assurance provided, and recommended improvements are provided in Appendix A to this report.

A full list of audits scheduled for the year and the summary of the Internal Audit team's performance is also provided within Appendix A.

July 2019