



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 20/23

MEETING	Finance & Audit Committee
DATE OF MEETING	17 September 2020
SUBJECT OF THE REPORT	Internal Audit Quarterly Report Quarters 1 and 2
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	To consider and approve
EXECUTIVE SUMMARY	<p>The internal audit service for the Authority is provided by South West Audit Partnership (SWAP) Internal Audit Services.</p> <p>During quarter 1 and 2, six audits were carried out by internal audit, covering:</p> <ol style="list-style-type: none"> 1. Malpractice management controls 2. Critical supplier management 3. Asset management strategy 4. Financial resilience 5. Information security 6. Health and Wellbeing Programme.
RISK ASSESSMENT	No significant issues have been raised by the audits and therefore 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"> 1. Consider the findings of the audits; and 2. Approve the management responses.

BACKGROUND PAPERS	Internal Audit Strategy & Annual Plan
APPENDIX	Appendix A - Report of Internal Audit Activity Plan Progress 2020-21 Quarter 1 and 2
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1. Introduction

- 1.1 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 & Audit Committee annually in March.
- 1.2 The internal audit service for the Authority is provided by SWAP Internal Audit Services. The audits comply with the International Professional Practices Framework of the Institute of Internal Auditors. They are 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 audit team is also guided by the Internal Audit Charter which is reviewed annually.
- 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 Following the cancellation of the Finance & Audit Committee meeting in July 2020, due to the coronavirus pandemic, this report summarises the activity of the internal audit team for quarters 1 and 2 of the 2020-21 year against the Internal Audit Plan.

2. Quarter 1 and 2 Audits

- 2.1 During quarters 1 and 2, the following six audits were completed:
- Malpractice management controls (awarded adequate assurance)
 - Critical supplier management (awarded substantial assurance)
 - Asset management strategy (awarded adequate assurance)
 - Financial resilience (awarded substantial assurance)

- Information security (awarded adequate assurance)
 - Health and wellbeing programme (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.
- 2.3 A full list of audits for the year and the summary of the internal audit team's performance is also provided within appendix A.

September 2020