



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 20/35

MEETING	Finance & Audit Committee
DATE OF MEETING	4 December 2020
SUBJECT OF THE REPORT	Internal Audit Quarterly Report Quarter 3
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 3, two audits were scheduled to be carried out by internal audit in line with the annual Audit Plan:</p> <ol style="list-style-type: none"> 1. Treasury management 2. ICT asset management <p>For the audit process to assess the efficiency, effectiveness and controls of the new ICT asset management system, the Service requested a delay to the start of the audit, to allow for the implementation of the system. This means that whilst the audit was completed in quarter 3 the report and findings will be delayed until quarter 4 audit reporting.</p>
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	Members are asked to: 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 3
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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 Audit 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 This report summarises the activity of the internal audit team for quarter 3 of the 2020-21 year against the Internal Audit Plan.

2. Quarter 3 Audits

- 2.1 During quarter 3, the following two audits were scheduled:
- Treasury management (Substantial assurance awarded)
 - ICT asset management
- 2.2 The Service requested a delay to the start of the ICT audit to allow for the implementation of the new asset management system.

- 2.3 It was decided that the audit process would provide better value to the Service by utilising this audit to assess the efficiency, effectiveness and controls of the new ICT asset management system.
- 2.4 Whilst the ICT Asset management audit remains on track, the revised timeframes will mean that whilst the audit will be complete in quarter 3, the report and findings will be delayed until quarter 4 audit reporting.
- 2.5 Full details of the audits, the levels of assurance provided, and recommended improvements are provided in appendix A to this report.
- 2.6 A full list of audits for the year and the summary of the internal audit team's performance is also provided within appendix A.

December 2020