DORSET & WILTSHIRE FIRE AND RESCUE

SWAP INTERNAL AUDIT SERVICES
Helping Organisations to Succeed

Dorset & Wiltshire Fire and Rescue Service

Report of Internal Audit Activity

Plan Progress 2022/23 Quarter 1

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

Unrestricted

Internal Audit Plan Progress 2022/23 Quarter 1

Contents

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Internal Audit Plan Progress 2022/23 Quarter 1

Introduction

This report summarises the Internal Audit activity completed for Dorset & Wiltshire Fire and Rescue Service in Quarter 1 2022/23 in line with the Annual Audit Plan approved by the Finance & Audit (F&A) Committee and the Chief Fire Officer in March 2022.

The schedule provided in Appendix 1 contains a list of all Audits agreed in the Annual Audit Plan 2022/23.

We have provided a summary of activity which outlines our assurance opinion and the number and priority of any actions that we made in relation to the Audit work undertaken in Quarter 1. To assist the Committee in its monitoring and scrutiny role, a summary of each audit (objective, risk, controls tested, findings and actions) has also been provided, the content of which has been discussed and agreed with the responsible Director.

The scope for each Audit is agreed in advance with nominated managers. This process intends to focus on the key risks to which that area of the Services activity is exposed and the associated controls which we would expect to be in place to ensure that risk is managed.

The key controls have been assessed against those we would expect to find in place if best practice in relation to the effective management of risk, the delivery of good governance and the attainment of management objectives is to be achieved. Where applicable, selected and targeted testing has been used to support the findings and conclusions reached.

We have performed our work in accordance with the principles of the Institute of Internal Auditors (IIA) International Professional Practice Framework (IPPF) and the Public Sector Internal Audit Standards (PSIAS) in so far as they are applicable to an assignment of this nature and you, our client.

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Audit Summary

In Quarter 1 2022/23, the following Audits were completed in accordance with the Audit Plan:

Audit Name	Healthy Organisation Theme	Linked To	Status	Opinion	No of Recs	Priority of Recommendations		
						1	2	3
Safeguarding Arrangements	People & Asset Management	HMICFRS Effectiveness and People Pillars Priority 1,2,3,5	Final	Substantial	2	-	-	2
Fixed Assets (Estates)	People & Asset Management	HMICFRS Efficiency Pillar Priority 4	Final	Substantial	1	-	-	1

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Assurance Definitions

Each completed Audit has been awarded an "Assurance opinion" rating. This opinion takes account of whether the risks material to the achievement of the organisation's objectives for this area are adequately managed and controlled. The Assurance opinion ratings have been determined in accordance with the Internal Audit "Audit Framework Definitions" as detailed below:

Assurance Definitions

None	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Partial	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
Adequate	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

From our work in Quarter 1, we have made recommendations which seek to strengthen the Service's controls within each Audit area. We highlight those matters that we believe merit acknowledgement in terms of good practice or undermine the system's control environment, and which require attention by management. All improvement actions are allocated a priority grading and have been agreed with the management teams in the appropriate area.
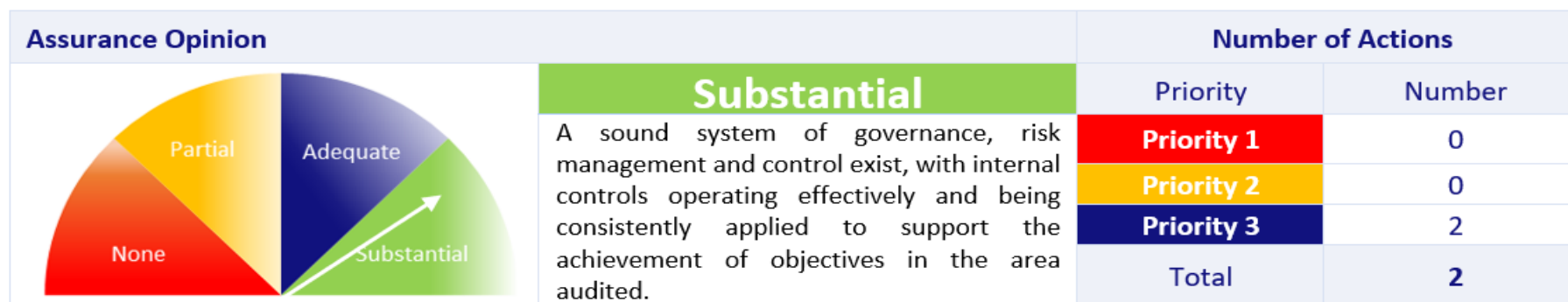
Categorisation of Recommendations

In addition to the corporate risk assessment it is important that management know how important the recommendation is to their service. Each recommendation has been given a priority rating at service level with the following definitions:

Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Finding that requires attention.

Safeguarding Arrangements

Assurance Opinion		Number of Actions	
	Substantial	Priority	Number
	A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	Priority 1	0
		Priority 2	0
		Priority 3	2
		Total	2

Audit Opinion:
Substantial Assurance

Objectives:
To provide assurances around the Service's safeguarding arrangements for protecting vulnerable people.

Risk:
The Service is not able to protect vulnerable people and meet their strategic priorities if there are ineffective arrangements in place to identify, report and respond to safeguarding concerns.

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Safeguarding Arrangements

Controls Tested:

- Corporate accountability has been assigned to a designated Officer for overseeing the Service's safeguarding arrangements, in line with statutory requirements.
- The Service is appropriately involved in and represented at meetings of their partnered safeguarding groups and boards.
- There are effective performance reporting and management controls in place, which supports the timely identification of trends, smooth information flow and ability to make decisions to ensure that safeguarding issues are raised and addressed promptly.
- There is sufficient human resource available within the Service to effectively discharge the responsibilities of the Safeguarding Team, given the recent increase in safeguarding referrals.
- Procedural safeguarding guidance exists which identifies clear processes, roles, and responsibilities for identifying vulnerabilities, and for reporting, and acting on safeguarding concerns. This guidance is effectively communicated to and is easily accessed by all employees.
- Essential safeguarding training is delivered to all employees which is tailored to their roles and responsibilities, and training refreshers are appropriately forecasted and scheduled to maintain this knowledge.

Areas of Good Practice:

The following areas of control were covered under the scope of this audit programme:

- There is a director assigned with overall responsibility for safeguarding, and a Safeguarding Lead.
- The Service is represented appropriately on their partner's safeguarding boards by Area Managers, who also participate in board meetings and working groups as agreed with the respective partners.
- Timely reporting and monitoring of safeguarding performance follows the structured internal processes for risk and performance through the Sycle and corporate performance monitoring systems. This involves all layers of management in the oversight and monitoring of safeguarding performance accordingly.
- Safeguarding practice and statistics are reported to and scrutinised regularly by the Service's Fire Authority members at Performance and Scrutiny Boards.
- There are appropriate measures in place to ensure the Service learns from, and disseminates learning from, incidents involving the safeguarding of vulnerable people.
- There are Deputy Safeguarding Leads appointed within the Service to support the main Safeguarding Team during busy periods and during leave and absence, and Duty Area Managers who help with priority referrals out of hours.
- The Safeguarding Lead networks with other emergency services through National Fire Chief's Council and regional groups, and meets them regularly to discuss good practices, related developments and learning points.

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- There is a comprehensive and clear safeguarding procedure document (PCE 1) which is accessible to all employees through the intranet site, Connect.
- Mandatory layers of safeguarding training are required of all employees within the Service, covering both operational and non-operational roles. There is additional training and awareness provided for employees with specific safeguarding responsibilities, and refresher training for all employees, too.

Summary of Recommendations:

Findings & Risk	Recommendation	Management Response	Officer Responsible/ Timescale	Rec Priority
Staff training is overdue for a small number of employees (five).	We recommend that the Head of Prevention & Protection ensures that Level 2 training is scheduled as soon as possible for the remaining employees who are yet to complete their initial training, or refreshers. The Head of Service should also engage with the Safeguarding Lead, their partnered safeguarding board members, and the National Fire Chief's network, to explores ways to make the safeguarding training as efficient to coordinate, and consistent in terms of content, as possible.	Training options are being explored to source a reliable training provider/platform (with appropriate content) for the delivery of level 2, 3 & 4 safeguarding training. Within new training packages and where content allows, future opportunities may exist where the service could further reduce the number of staff that need to receive level 2 training, thereby returning a cashable saving. This is dependent on the lower-level courses covering the required course content. The training planning tool within the safeguarding team can be further refined to provide sufficient warning time to trained staff to undertake refresher training prior to the expiry of their existing competency. This is dependent on the training provider offering reliable course delivery either face-to-face (which is preferred), or via a virtual platform, similar to but not exclusively with the Virtual College.	Safeguarding Lead 30th November 2022	3

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Findings & Risk	Recommendation	Management Response	Officer Responsible/ Timescale	Rec Priority
		Those staff with expired level 2 training should complete their requalification's prior to the end of Q1/2022/23. Those new staff who have yet to complete an initial course should complete their courses by the end of Q1/2022/23. In both cases, staff who do not hold a current qualification must not be allowed to undertake any work with vulnerable children or adults. Our arrangements have been further assured following a Sec 11 audit during Q1 21/22, of the Swindon Safeguarding Partnership, of which the Service is a member. This process concluded that the overarching themes from the audit provide assurance that organisations are meeting their responsibilities and where there is either nothing in place or what is in place could be of a higher standard, actions have been identified to improve this.		

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Findings & Risk	Recommendation	Management Response	Officer Responsible/ Timescale	Rec Priority
There is an opportunity to improve safeguarding referral requirements across the Service.	We recommend that the Head of Prevention & Protection considers raising awareness across the Service of safeguarding referral requirements and the processes involved through team and group meetings, in addition to the written guidance that is already in place.	All staff receive safeguarding input during their service induction and are required to undertake the mandatory level 1 safeguarding training. I would support the further engagement with team meetings across the service, with those groups who are engaged with members of the public to ensure that they are refamiliarised with the safeguarding process and the referral content/detail that is required so that demand on the safeguarding team is reduced, and that timely actions can be taken to resolve issues relating to abuse and neglect. Head of Prevention and Protection to raise at the next Community Safety Delivery Team meeting and to request invitations for the Safeguarding Lead and/or Safeguarding Support officer to be invited to the area staff meetings.	Head of Prevention & Protection and Safeguarding Lead 30th November 2022	3

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Fixed Assets (Estates)

Assurance Opinion		Number of Actions	
		Priority	Number
	Substantial	**Priority 1**	0
	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	**Priority 2**	0
		Priority 3	1
		Total	1
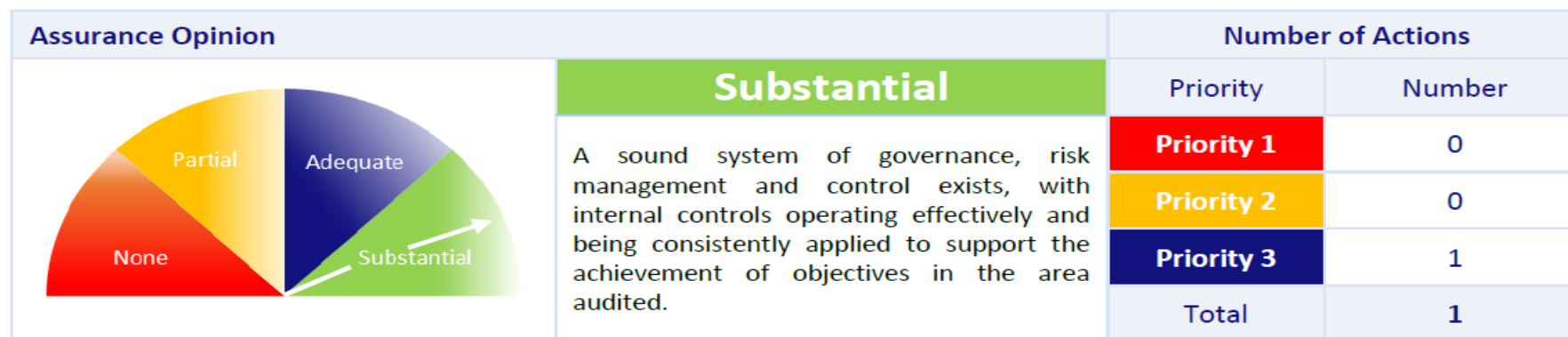
Audit Opinion:
Substantial Assurance

Objectives:
To provide assurances over the systems and controls in place to review the condition of buildings across the estate, to ensure that they are fit for day-to-day use, and to ensure that any issues are raised and resolved effectively with careful consideration of any environmental consequence.

Risk:
The Service is not able to deliver their emergency services and meet their strategic objectives if management of their estate is ineffective.

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Fixed Assets (Estates)

Controls Tested:

The following areas of control were covered under the scope of this audit programme:

- The Service's Estate Management System captures a clear, up to date and sufficiently detailed account of all estate assets and can adapt to meet the evolving needs of the Estates Services and team.
- There are clear and efficient processes in place for building defects to be logged and prioritised, and for the scheduling of maintenance to resolve issues.
- There are effective processes and systems in place to capture, manage and report financial tracking and budgetary information surrounding the Service's management of its estate.
- The Service has appropriate arrangements in place to monitor and manage the estate's impact on the environment.

Areas of Good Practice:

- The Property Services Manager has created a route map to assist the wider Estates Team in analysing workflow processes, to inform the development of their new EMS which is due to go live from 2024.
- There is a clear and consistent property defect logging system and procedure utilised across all the Service's sites, which is initiated by employees completing a Work Service Request Form in Connect.
- Appropriate processes are in place to prioritise and schedule actions to address defects once logged.
- There are effective processes in place to track and report on financial information related to the reactive maintenance programme, and to monitor actual costs vs. budget.
- The Property Services Team have developed an ESS for the Service covering the period 2021-24, which has been informed by the Government's recommended Net Zero Estates Playbook, is supported by an action plan, and which has been approved by the Strategic Leadership Team.
- The Facilities & Environmental Manager collaborates with other emergency services through regional and national forums on behalf of the Service, to develop guidance such as the recently created Environmental Sustainability Charter, and to share good practices with, and learn from, others.

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 Summary of Recommendations:

Findings & Risk	Recommendation	Management Response	Officer Responsible/ Timescale	Rec Priority
There is a need to determine the required staff resource to support the delivery of the Service's Energy Sustainability Strategy (ESS).	We recommend that the Service makes a clear plan for establishing the staff resource required within the Assets Department to support the delivery of the Service's ESS.	The Service has already identified the need for additional resources to support the future development of environmental sustainability across the Service. As part of the Assets department restructure an additional dedicated environmental post has been identified to lead the Service's approach and the delivery of its strategy. The restructure is currently being finalised as part of a wider review of resources.	Assistant Chief Officer – Director of Service Support 31st December 2022	3

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Appendix 1 – 2022/23 Audit Plan and Performance

Audit Name	Healthy Organisation Theme	Linked To	Status	Opinion	No of Recs	Recommendations		
						1	2	3
Safeguarding Arrangements	People & Asset Management	HMICFRS Effectiveness and People Pillars Priority 1,2,3,5	Final	Substantial	2	-	-	2
Fixed Assets (Estates)	People & Asset Management	HMICFRS Efficiency Pillar Priority 4	Final	Substantial	1	-	-	1
Creditors & Debtors	Financial Management	Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4	Planning					
Business Risk Management Arrangements	Performance Management Corporate Governance Risk Management	HMICFRS – Effectiveness & Efficiency Pillars Priority 1, 2, 3, 4, 5	Planning					
Budget Preparation & Management	Financial Management Performance Management	Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4	Not Started					

Audit Name	Healthy Organisation Theme	Linked To	Status	Opinion	No of Recs	Recommendations		
						1	2	3
Business Case Evaluation Process	Performance Management Corporate Governance Programme & Project Management Financial Management	Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4	Not Started					
Records Management	Information Management	HMICFRS Efficiency Pillar Priority 4	Not Started					
Corporate Procurement Plan	Commissioning & Procurement Financial Management	Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4	Not Started					
Energy Management	People & Asset Management Financial Management	HMICFRS Efficiency Pillar Priority 4	Not Started					
Follow Ups	All	All	-					

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Internal Audit Plan Progress 2022/23 Quarter 1

The performance results for progress against the internal audit plan for Quarter 1 of the 2022/23 Internal Audit Plan are as follows:

Performance Target	Average Performance	
	% of the Annual Plan	Number of Assignments
Audit Plan – Percentage Progress		
Final, Draft, Discussion, Removed	22%	2
In progress, Ongoing	22%	2
Not yet started	56%	5
	100%	9

The completion of the plan is currently on target.

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