



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 22/36

MEETING	Finance & Audit Committee
DATE OF MEETING	7 December 2022
SUBJECT OF THE REPORT	Internal Audit Quarterly report - Quarters 2 and 3
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	To consider and approve
EXECUTIVE SUMMARY	<p>During quarters 2 and 3, five audits were completed by the Authority’s internal auditors in line with the agreed Annual Audit Plan:</p> <ol style="list-style-type: none"> 1. Creditors/Debtors 2. Business Risk Arrangements 3. Business Case Evaluation Process 4. Budget Preparation and Management 5. Records Management
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 any management responses.
BACKGROUND PAPERS	Internal Audit Strategy & Internal Audit Annual Plan

APPENDIX	Appendix A Report of Internal Audit Activity Q2 and Q3
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1. Introductions

- 1.1 Internal audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness. Primarily, the work across 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 the South West Audit Partnership (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 eight audits:
- Financial management
 - Risk management
 - People and Asset management
 - Performance management
 - Information management
 - Commissioning and procurement management
 - Programme and project management
 - Corporate governance
- 1.4 Following the cancellation of the September Finance & Audit Committee meeting this report summarises activity of the internal audit team for quarters 2 and 3 of the 2022-2023 year against the internal audit plan.

2. 2022-2023 quarter 2 and 3 audits

- 2.1 During quarter 2 the following two audits were completed:
- Creditors/Debtors (*Substantial* assurance awarded)
 - Business Risk Arrangements (*Substantial* assurance awarded)
- 2.2 During quarter 3 the following three audits were completed:
- Business Case Evaluation Process (*Substantial* assurance awarded)
 - Budget Preparation and Management (*Substantial* assurance awarded)
 - Records Management (*Substantial* assurance awarded)

- 2.3 Full details of the audits referred to above, the levels of assurance provided, and any recommended improvements are provided in Appendix A to this report.
- 2.4 A full list of audits for the year and the summary of the Internal audit team's performance is also provided within Appendix A.