



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 23/37

MEETING	Finance & Audit Committee
DATE OF MEETING	13 September 2023
SUBJECT OF THE REPORT	Internal Audit Quarterly report - Quarter 2
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	To consider and approve
EXECUTIVE SUMMARY	<p>During quarter 2, two 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. Grievance Arrangements 2. Secondary Contracts
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 & Annual Plan

APPENDIX	Appendix A - Internal Audit Quarterly report - Quarter 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 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 This report summarises activity of the internal audit team for quarter 2 of the 2023-2024 year against the Internal Audit Plan.

2. 2023-2024 quarter 2 audits

- 2.1 During quarter 2, the following two audits were scheduled:
 - Grievance Arrangements (*Adequate* assurance awarded)
 - Secondary Contracts (*Adequate* assurance awarded)
- 2.2 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.
- 2.3 A full list of audits for the year and the summary of the Internal Audit team's performance is also provided within appendix A.