



**DORSET & WILTSHIRE
FIRE AND RESCUE**



Item 24/29 Appendix A

Dorset & Wiltshire Fire and Rescue Service

Report of Internal Audit Activity

Plan Progress 2024/25 Quarter 1

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy

Unrestricted

Internal Audit Plan Progress 2024/25 Quarter 1

Contents

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➔	Introduction	Page 2
➔	Audit Summary	Page 3
➔	Assurance Definitions	Page 4
➔	Social Media Arrangements Quarter 1 Audit Detail	Page 5-9
➔	Medium Term Financial Plan (MTFP) & Financial Resilience Quarter 1 Audit Detail	Page 10-11
➔	Appendix 1 – 2024/25 Audit Plan and Performance	Page 12-13

Internal Audit Plan Progress 2024/25 Quarter 1

Introduction

This report summarises the Internal Audit activity completed for Dorset & Wiltshire Fire and Rescue Service in Quarter 1 2024/25 in line with the Annual Audit Plan approved by the Finance & Audit (F&A) Committee and the Chief Fire Officer in March 2024.

The schedule provided in Appendix 1 contains a list of all audits agreed in the Annual Audit Plan 2024/25.

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.

Internal Audit Plan Progress 2024/25 Quarter 1

Audit Summary

In Quarter 1 2024/25, the following audits were completed in accordance with the Audit Plan:

Audit Name	Healthy Organisation Theme	Linked To	Status	Opinion	No of Actions	Priority of Actions		
						1	2	3
Social Media Arrangements	Corporate Governance		Final	Reasonable	3	-	3	-
MTFP & Financial Resilience	Financial Management	Strategic Risk 0006	Final	Substantial	0	-	-	-

Internal Audit Plan Progress 2024/25 Quarter 1

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 Services 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 in the below:

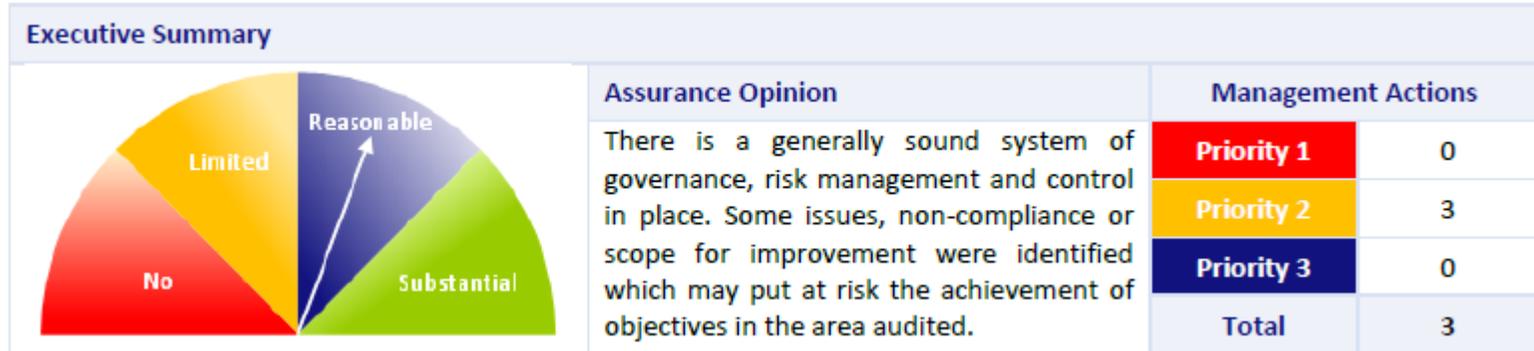
Audit Assurance Definitions	
No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control <u>is</u> inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance identified. Improvement is required to the system of <u>governance</u> , risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Reasonable	There is generally a 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 <u>exists</u> 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 raised actions which seek to strengthen the Services controls within each audit area. We highlight those matters of 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 the 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.

Internal Audit Plan Progress 2024/25 Quarter 1

Social Media Arrangements



Audit Opinion:

Reasonable Assurance

Objectives:

To provide assurance that the use of social media platforms is well controlled and managed, and compliant with relevant legislation and internal policies, whilst also being used effectively to engage with and inform customers.

Risk:

Inappropriate use of social media by DWFRS staff may result in reputational damage, a loss of confidence in the Service and financial penalties.

Internal Audit Plan Progress 2024/25 Quarter 1

Social Media Arrangements

Controls Tested:

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

- The Service has established a social media policy addressing both corporate use of social media and with regards to posting authority data on personal social media sites.
- Codes of conduct have been updated with issues surrounding social networking including areas such as disclosure of information and reputational damage to the Service.
- A statement of expected public conduct is clearly published on all social media platforms.
- Social media activity is restricted and effectively governed.
- Measures are in place to monitor compliance with the agreed policy surrounding social media.
- There are effective procedures to follow when incidents occur that could negatively impact the Service.
- Departments using social media have metrics in place to measure social media engagement success.
- Staff who use social media for business purposes are provided formal training.

Areas of Good Practice:

- There is a clear and comprehensive social media policy.
- Employees sign up to code of conduct when they commence employment.
- The disciplinary process is followed when there are issues of social media misconduct.
- Where possible, a clear statement is made to the public using social media to contact the Service of the expectations surrounding the content and tone of comments made by them.
- Filter words are set up on each of the social media platform which means posts that contain negative words are blocked from appearing on the social media page.
- The Duty Press Manager monitors the social media pages and will remove any inappropriate comments that are made.
- Social media performance data is collated by reviewing the level of engagement on each site.
- Social media account administrators are provided training before they are given admin rights over the social media accounts.

Internal Audit Plan Progress 2024/25 Quarter 1

Summary of Actions:

Findings & Risk	Action	Management Response	Officer Responsible/ Timescale	Rec Priority
<p>Corporate Facebook Accounts are in place across the Service and although there are assigned administrators for each account, each of these people have to oversee the Facebook pages via their own personal Facebook accounts. There is unfortunately not a way around this due to the way Facebook works but it does pose a risk if someone mistakenly posts something to the Corporate Account that was meant for their personal one instead.</p> <p>The Corporate Communications Team keep a record of all Social Media Accounts for stations and their corresponding passwords however, they do not have records of the passwords for 10 accounts. There is a risk that if someone leaves, they could post negative posts and/ or the Corporate Communication Team do not have access to manage the account.</p>	<p>Management should consider and note if they accept the risk posed by accessing Facebook corporate accounts via personal accounts.</p> <p>Social media account administrators should be reminded of the requirement to share corporate social media account passwords with the Corporate Communications Team and managers need to ensure the missing passwords are obtained.</p>	<p>Agreed. The ACFO Community Safety will ensure that appropriate disciplinary action is taken where passwords are not shared, and work is underway to communicate this to those account holders. There are nine of these accounts which were previously managed by staff leavers and therefore the Service will need to accept the risk that these accounts are dormant without any ability to remove or access the account.</p>	<p>Corporate Communications and Engagement Manager / 1 September 2024</p>	2

Internal Audit Plan Progress 2024/25 Quarter 1

Findings & Risk	Action	Management Response	Officer Responsible/ Timescale	Rec Priority
<p>The Corporate Communications Team maintain a spreadsheet which holds information on each corporate social media account. As part of this, there is a column to confirm if the assigned administrator for each account has confirmed that they have read the Service's Social Media Policy. We found that this was only complete for 44 of the 137 administrators and whilst the Corporate Communications Team have chased administrators, they have not received a response.</p>	<p>Social media account administrators should be reminded of the requirement to read the Service's Social Media Policy and provide confirmation to the Corporate Communications Team that they have done so. The administrators' managers should ensure this is actioned.</p>	<p>Prior to social media training the policy is sent to new administrators to read and confirm this has been read and understood at the training. The team have ensured this acknowledgement is documented accurately on the monitoring spreadsheet and 107 users have confirmed reading the social media policy.</p> <p>The team also regularly remind all users to familiarise themselves with the procedure and any major updates. This is done through the Weekly Update and the latest article was dated 28 May 2024. The team also email social media users once a month with regards to content and include reminders regarding the policy in this.</p> <p>We will use the outcome of this audit to ensure that robust recording of users acknowledging the policy and any changes.</p>	<p>Corporate Communications and Engagement Manager / 1 October 2024</p>	<p>2</p>

Internal Audit Plan Progress 2024/25 Quarter 1

Findings & Risk	Action	Management Response	Officer Responsible/ Timescale	Rec Priority
<p>The Corporate Communications and Engagement Manager advised that they are considering removing X (Twitter) corporate social media accounts due to the inappropriate comments that can, and have been, made on there by members of the public. They also do not perceive the level of engagement received to be beneficial considering the effort that is put in to maintaining the accounts.</p>	<p>The Service should consider if Twitter accounts should continue to be used, considering the pro's and con's for doing so.</p>	<p>An options paper will be presented to the Service Delivery Team on 24 September 2024 to agree the way forward with X, formally Twitter. This will enable any agreed changes to be implemented by 31 December 2024.</p>	<p>Corporate Communications and Engagement Manager / 31 December 2024</p>	<p>2</p>

Internal Audit Plan Progress 2024/25 Quarter 1

MTFP & Financial Resilience

Executive Summary

	Assurance Opinion 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.	Management Actions							
		<table border="1"> <tr> <td>Priority 1</td> <td>0</td> </tr> <tr> <td>Priority 2</td> <td>0</td> </tr> <tr> <td>Priority 3</td> <td>0</td> </tr> <tr> <td>Total</td> <td>0</td> </tr> </table>	Priority 1	0	Priority 2	0	Priority 3	0	Total
Priority 1	0								
Priority 2	0								
Priority 3	0								
Total	0								

Audit Opinion:

Substantial Assurance

Objectives:

To provide assurance that the Service has an approved Medium-Term Financial Plan (MTFP) in place that is linked to its corporate objectives and supports ongoing financial sustainability.

Risk:

Inadequate processes in the compilation of the MTFP and/or in the identification of delays or failure to achieve projected savings impact on the Service's ability to achieve its key priorities and to set a balanced budget.

Internal Audit Plan Progress 2024/25 Quarter 1

MTFP & Financial Resilience

Controls Tested:

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

- MTFP approval;
- MTFP assumptions and financial projections;
- MTFP and the corporate objectives; and
- MTFP review and monitoring.

Areas of Good Practice:

- There is an approved and up to date MTFP;
- The assumptions made for the financial projections within the MTFP are reasonable and realistic;
- A budget contingency reserve is maintained which could be used if the assumptions are incorrect in the short term;
- There is a clear link between the MTFP and the corporate objectives; and
- The MTFP is reviewed regularly to ensure the plan continues to remain sustainable and fit for purpose.

Internal Audit Plan Progress 2024/25 Quarter 1

Appendix 1 – 2024/25 Audit Plan and Performance

Audit Name	Healthy Organisation Theme	Linked To	Status	Opinion	No of Actions	Actions		
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Social Media Arrangements	Corporate Governance		Final	Reasonable	3	-	3	-
MTFP & Financial Resilience	Financial Management	Strategic Risk 0006	Final	Substantial	0	-	-	-
ICT Strategy and Planning	Information Management Corporate Governance	Strategic Risk 301	Planning					
Site Security	People and Asset Management		Planning					
Access and Account Management & Control	People and Asset Management	Strategic Risk 301	Not Started					
Operational Risk Information	Corporate Governance Risk Management		Not Started					
Planned and Reactive Fleet Maintenance	People and Asset Management Procurement and Commissioning		Not Started					
Workforce Planning Arrangements	People and Asset Management		Not Started					
Follow Ups	All	All	-					

Internal Audit Plan Progress 2024/25 Quarter 1

The performance results for progress against the internal audit plan for Quarter 1 of the 2024/25 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	25%	2
In progress, Ongoing	25%	2
Not yet started	50%	4
	100%	8

The completion of the plan is currently on target.