



**Draft Minutes of the Finance & Audit Committee held at 10:00 hours on
Wednesday 11 September 2024 at the Dorset & Wiltshire Fire and Rescue Service
Headquarters, Salisbury**

These are draft minutes to be approved by the Finance & Audit Committee at their next meeting.

Members present:

Cllr Kevin Small (Chair)	Cllr Paul Hilliard (Vice Chair)
Cllr Paul Oatway	Cllr Byron Quayle
Cllr Duncan Sowry-House	Cllr Clare Weight

Officer attendance:

Chief Fire Officer (CFO), Ben Ansell
Deputy Monitoring Officer, Grace Evans
Deputy Assistant Chief Officer (DACO) Financial Services & Treasurer, Ryan Maslen
Deputy Chief Fire Officer (DCFO), Derek James
Assistant Chief Fire Officer (ACFO) - Director of Community Safety, Andy Cole
Assistant Chief Officer (ACO) - Director of People Services, Jenny Long
Assistant Chief Officer (ACO) - Director of Service Support, Jill McCrae
Deputy Assistant Chief Officer (DACO) Corporate Support and Clerk (designate), Vikki Shearing
Corporate Communications & Engagement Manager, Emily Cheeseman
Democratic Services Officer, David Shaw

Guests:

Michelle Hopton - (Deloitte LLP)
Adam Marshall - Bishop Fleming
Jessica Croman - South West Audit Partnership (SWAP) Internal Audit Services

24/36 Welcome

24/36.1 The Chair opened the meeting and welcomed attendees.

24/37 Apologies

- 24/37.1 Apologies were received from Cllr Matthew Courtliff.
- 24/38 Code of Conduct, Declarations of Interest and notifications of any other business**
- 24/38.1 The Chair asked the meeting for any disclosures of pecuniary interests under the Localism Act. There were no disclosures.
- 24/39 Public Questions**
- 24/39.1 No public questions were received in advance of the meeting.
- 24/40 Review and approve Minutes of the Finance & Audit Committee meeting on 24 July 2024**
- 24/40.1 The Chair asked Members to review and approve the minutes from the last meeting.
- 24/40.2 RESOLVED: That the minutes be confirmed without amendment and signed by the Chair as a correct record.**
- 24/41 External Audit Report Progress Report 2021-22 & 2022-23**
- 24/41.1 Michelle Hopton (Deloitte LLP) presented the report. The 2021-22 Statement of Accounts audit was now complete. The external auditors of the Wiltshire Pension Fund had provided assurance and there were no further disclosures required. For the 2022-23 Statement of Accounts audit, assurance from the external auditors of Wiltshire Pension Fund was required and this was expected by late September for the accounts audit to be completed in October 2024.
- 24/41.2 In reply to a question from the Chair, Michelle Hopton and Deputy Assistant Chief Officer (DACO) Financial Services & Treasurer, Ryan Maslen confirmed that following contact with the external auditors of Wiltshire Pension Fund a conclusion by the end of October was expected and progress would be monitored.
- 24/41.3 RESOLVED: That the 2021-22 audit conclusion be noted and the 2022-23 audit position be noted and that the request for delegated authority to be granted to the Deputy Assistant Chief Officer - Financial Services and Treasurer in consultation with the Chair of the Finance & Audit Committee to approve the Statement of Accounts prior to the next meeting be approved.**

24/42 External Audit Progress Report 2023-24

24/42.1 Adam Marshall, Bishop Fleming, provided an update on the progress of the 2023-24 external audit work. He explained that there was optimism that the audit work would be completed by the end of 2024. It had been a good audit and it was also commented that the Authority had been helpful in delivering the audit. DACO Maslen added that delegated authority had been previously agreed to complete the audit at the earliest opportunity.

24/42.2 Reference was also made to the revised backstop dates to address the local audit backlog, as set out in the report. The Chair commented that the revised need to publish draft unaudited accounts for financial years 2024-25 to 2027-28 by 30 June in each respective year was welcomed.

24/42.3 RESOLVED: That the work completed to date by Bishop Fleming be noted.

24/43 Internal Audit Quarterly report - Quarter 2

24/43.1 Jessica Croman, South West Audit Partnership (SWAP) presented the report. Members' attention was drawn to the two completed audits in the quarter: Site Security (reasonable assurance awarded) and Data, Digital and Technology Strategy (substantial assurance awarded). The summary of actions and the management responses were explained to the Committee.

24/43.2 Cllr Paul Oatway asked about the monitoring of contractor identity cards. Assistant Chief Officer (ACO) - Director of Service Support, Jill McCrae reported on the update of internal procedures to strengthen security to remedy the risks, which would be implemented by 15 November 2024.

24/43.3 In reply to a question from Cllr Byron Quayle, ACO McCrae and Deputy Monitoring Officer, Grace Evans explained that contractors were required to have Disclosure and Barring Service (DBS) checks in place to work at Authority sites. Cllr Duncan Sowry-House suggested that the wording of the Standard Selection Questionnaire should be revised from 'can be DBS checked' to 'should' or 'must' be DBS checked. Cllr Quayle added that spot checks throughout the life of a contract could be undertaken.

24/43.4 DACO Maslen observed that forthcoming changes in procurement management and contract rules would allow for a strengthening of the wording for DBS checks.

24/43.5 RESOLVED: That the findings of the audits be noted and the management responses be approved.

24/44 Internal Audit Progress report – Quarter 2

24/44.1 ACO McCrae introduced the Report.

- 24/44.2 Arising out of consideration of the audit improvement plan activities for social media, ACO McCrae confirmed that it is likely the proposal for moving away from X (formerly Twitter) would include retaining one corporate account only.
- 24/44.3 RESOLVED: That the progress made in Audit Improvement Plan Activities be noted.**
- 24/45 Financial Monitoring report - Quarter 1 2024-25**
- 24/45.1 DACO Maslen, presented the report and provided an analysis of the current financial position reflecting spending to 30 June 2024.
- 24/45.2 Assistant Chief Fire Officer (ACFO) - Director of Community Safety, Andy Cole answered a question from Cllr Paul Hilliard regarding on-call employee costs and the steps that were being taken to improve the experience for on-call firefighters, both to aid recruitment and retention. The Chair enquired if the forecast underspend on on-call costs would be treated as an on-going saving and DACO Maslen replied that this would be given consideration as part of the budget setting process.
- 24/45.3 RESOLVED: That the current financial position as at 30 June 2024 be noted.**
- 24/45 Culture Action Plan – Strategic Highlight report**
- 24/45.1 Deputy Chief Fire Officer (DCFO), Derek James presented the report. It was reported that risk 371, ensuring a positive working culture, had been added to the Strategic Risk Register.
- 24/45.2 In reply to a question from Cllr Clare Weight, DCFO James explained that two independent persons had been engaged to help oversee arrangements and progress of the culture action plan as the skill and experience of each would enhance its implementation.
- 24/45.3 The officers responded to a question from Cllr Hilliard as to whether a whole service culture day could be held. The officers commented that although it was not feasible for all staff to be brought together on a single day, the objective was to raise awareness that culture was a central theme and that a variety of different methods of engagement were being used.
- 24/45.4 In reply to a question from the Chair, Assistant Chief Officer (ACO) - Director of People Services, Jenny Long confirmed that the Service had an e-learning module on unconscious bias training.
- 24/45.5 RESOLVED: Members noted the Cultural Action Plan Strategic Highlight report.**

24/47 Performance Report Quarter 1

- 24/47.1 The report set out the key lines of enquiry (KLOEs) that were reported to the Committee. Each of the KLOEs was reported to Members with appropriate officers providing an overview.
- 24/47.2 ACO McCrae reported on KLOE 6 sub diagnostic – *How well do we use resources to manage risk?*
- 24/47.3 In reply from a question from Cllr Hilliard, DACO Maslen explained the transition arrangements that were in place prior to the new Procurement Regulations 2024, which would come into effect from October 2024. Transition of systems and processes was being approached at a national level and locally, existing approaches would be retained until March 2025 to aid a smooth transition and there would be a period of dual running to ensure availability.
- 24/47.4 ACO Long reported on KLOE 8, *How well do we understand the wellbeing needs and act to improve workforce wellbeing?*
- 24/47.5 In reply to a question from Cllr Weight, ACO Long gave details of the partnered private health care scheme provided by Benenden Health. Alongside the private health care scheme individual sickness cases would be considered on their own merits if it was considered that there was a cost benefit to the Authority for it to fund private investigations due to National Health Service waiting times being delayed for treatment or recovery.
- 24/47.6 ACO Long reported on KLOE 10, *How well do we ensure fairness and diversity.*
- 24/47.7 Cllr Weight asked if the new contracts for on-call firefighters had increased the numbers completing exit interviews when leaving the Service. ACO Long reported that the exit interviews were now shorter and less detailed and were arranged automatically resulting in a much-improved return.
- 24/47.8 ACO Long reported on KLOE 11, *How well do we develop leadership and capability?*
- 24/47.9 In response to a suggestion by Cllr Sowry-House that attendance at corporate induction sessions should be mandatory within the probation period to assist with cultural change, Chief Fire Officer (CFO) Ben Ansell stated that this would be given further consideration to improve attendance. (Note: subsequent to the meeting it was confirmed that in order to successfully pass probation new joiners to the Service needed to have attended the corporate induction and this was included on the induction checklist to be signed off before probation could be deemed as satisfactory).

- 24/47.10 RESOLVED: Members reviewed and approved the Performance Report for quarter 1 2024-25, as detailed in Appendix A of the report.**
- 24/48 Strategic Risk Register**
- 24/48.1 ACO McCrae introduced the Report.
- 24/48.2 Risk 0006, the inability to secure financial sustainability that ensures and maintains effective service provision, was discussed by the Committee. The discussion included questions on consistency and continuity of grants received from government and whether they could be included in the revenue budget to fund capital projects. CFO Ansell also provided a summary of meetings held with local Members of Parliament and constituent councils' leaders to discuss the Authority's funding situation.
- 24/48.3 In respect of risk 529, sustainability of operational training provision, it was noted that a decision on planning permission for the Weymouth Training Centre was expected shortly.
- 24/48.4 The Committee also agreed to add risk 371, ensuring a positive working culture, to the Strategic Risk Register.
- 24/48.5 RESOLVED: Members reviewed and noted the strategic risks and mitigations, as set out in Appendix A of the report, and agreed that risk 371, ensuring a positive working culture, be added to the Strategic Risk Register.**
- 24/49 Date of next meeting**
- 24/49.1 The Chair confirmed the date of the next Finance & Audit Committee meeting as 4 December 2024.

The meeting closed at 12.15.

Signed: _____