DORSET & WILTSHIRE FIRE AND RESCUE AUTHORITY

Item 24/57

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| MEETING | Finance & Audit Committee |
| DATE OF MEETING | 04 December 2024 |
| SUBJECT OF THE REPORT | Internal Audit Quarterly Report - Quarter 3 |
| STATUS OF REPORT | For open publication |
| PURPOSE OF REPORT | To consider and approve |
| EXECUTIVE SUMMARY | During Quarter 3, two audits were completed by the Authority's Internal auditors in line with the agreed annual Audit Plan:<br>• Operational Risk Information (Substantial assurance awarded)<br>• Access and Account Management (Reasonable assurance awarded) |
| RISK ASSESSMENT | None of the issues raised in these audits represent a fundamental risk to the Authority.<br>Management responses have been agreed and are detailed in the audit report summaries. |
| COMMUNITY IMPACT ASSESSMENT | None for the purposes of this report |
| ENVIRONMENTAL IMPACT ASSESSMENT | None for the purposes of this report |
| BUDGET IMPLICATIONS | None for the purposes of this report |
| RECOMMENDATIONS | Members are asked to:<br>1. Consider the findings of the audits; and<br>2. Approve any management responses. |

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| BACKGROUND PAPERS | Internal Audit Strategy & Annual Plan |
| APPENDIX | Appendix A - Internal Audit Quarterly report - Quarter 3 |
| REPORT ORIGINATOR AND CONTACT | Name: Dan Newens, Assistant Director, SWAP<br>Email: Dan.Newens@swapaudit.co.uk<br>Tel no: 0208 142 5030 |

## 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 auditors 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 3 of the 2024-2025 year against the Internal Audit Plan.

## 2. 2024-2025 Quarter 3 audits

2.1 During Quarter 3, the following two audits were scheduled:

- Operational Risk Information (Substantial assurance awarded)
- Access and Account Management (Reasonable 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.