



**DORSET & WILTSHIRE
FIRE AND RESCUE**



Item 25/07 Appendix A

Dorset & Wiltshire Fire and Rescue Service

Report of Internal Audit Activity

Plan Progress 2024/25 Quarter 4

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy

Unrestricted

Internal Audit Plan Progress 2024/25 Quarter 4

Contents

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Internal Audit Plan Progress 2024/25 Quarter 4

Introduction

This report summarises the Internal Audit activity completed for Dorset & Wiltshire Fire and Rescue Service in Quarter 4 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 4. 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 4

Audit Summary

In Quarter 4 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 |
| Planned and Reactive Fleet Maintenance | People and Asset Management Procurement and Commissioning | | Final | Substantial | 2 | - | 1 | 1 |
| Succession Planning | People and Asset Management | | Final | Substantial | 1 | - | - | 1 |

Assurance Definitions

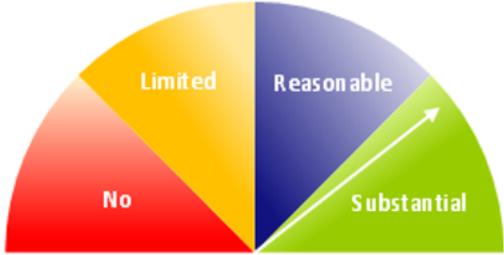
Each completed Audit has been awarded an “Assurance opinion” rating. This opinion takes account of whether the risks material to the achievement of the Services objectives for this area are adequately managed and controlled. The Assurance opinion ratings have been determined in accordance with the Internal 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 is 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 governance, 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 exist with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited. |

From our work In Quarter 4, 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 Actions | |
|--|---|
| In addition to the corporate risk assessment, it is important that management know how important the action is to their service. Each action 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. |

Planned and Reactive Fleet Maintenance

| Executive Summary | | Assurance Opinion | Management Actions | |
|---|--|---|--------------------|----------|
|  | | <p>There is a generally 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.</p> | Priority 1 | 0 |
| | | | Priority 2 | 1 |
| | | | Priority 3 | 1 |
| | | | Total | 2 |

Audit Opinion:

Substantial Assurance

Objective:

To provide assurance that suitable arrangements (plans, procedures, responsibilities & governance arrangements) are in place to provide safe and secure vehicle fleet, which is compliant with statutory requirements, best practice and DSA guidance.

Risk Reviewed:

There is not adherence to DVSA guidelines, manufacturer recommendations, completion of action plans and deliverance of maintenance events planned. Non-compliance with regulations can result in heavy fines and penalties from regulatory bodies and an increased risk of health and safety incidents.

Access and Account Management & Control

Controls Tested:

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

- There is a defined, clear and understood governance structure in place to manage fleet maintenance.
- There are documented policies and procedures for fleet maintenance that are approved and up to date.
- There is a clear understanding of the compliance requirements and procedures are in place to ensure they remain up to date with any changes.
- All vehicles have valid MOT certificates and meet roadworthiness standards.
- All vehicles have valid and adequate insurance coverage.
- All vehicles are regularly reviewed to ensure they comply with safety regulations, including vehicle condition standards and periodic safety inspections.
- Staff involved in fleet operations are trained and competent for their roles.
- There are accurate and complete records held for each vehicle, including maintenance logs, MOT certificates, and insurance documentation.
- Fleet maintenance KPIs have been set and management reports are regularly produced to monitor fleet maintenance activity

Areas of Good Practice:

- The responsibilities for fleet maintenance decisions are clearly defined and communicated, an escalation process is in place to address issues promptly, and regular governance meetings are held to ensure ongoing oversight.
- The policies are approved by senior management, regularly updated in line with compliance and legal requirements and communicated to relevant personnel in a timely and organised manner.
- The regulatory requirements relating to fleet maintenance are effective and utilise the fleet management software for proactive compliance tracking and process for updating procedures when regulations change.
- The TranMan fleet management software is used for periodic safety inspections to ensure vehicle condition standards are consistently met, and non-compliance is tracked and addressed in a timely manner.
- There is clear Key Performance Indicators (KPIs) established, regularly measured, and reported to assess fleet performance.

Summary of Actions:

| Findings & Risk | Action | Management Response | Officer Responsible/ Timescale | Rec Priority |
|---|--|---|--|-----------------|
| <p>It was noted that some training courses are overdue, as highlighted in the 'F&E Staff Training (Aug 2024)' document. These courses relate to routine refresher training and specific technical updates. While training is generally up to date, the overdue training indicates that there is room for improvement in tracking and ensuring that all staff complete their mandatory or refresher courses on time. A more proactive system is needed to highlight overdue training and send reminders to relevant staff members to complete courses.</p> | <p>A formal system should be introduced within the fleet management software (or HR platform) to track training completion and automatically highlight overdue courses. Regular reminders should be sent to staff and their supervisors to ensure timely completion of mandatory training.</p> | <p>Fleet Workshop staff complete all statutory learning via the DWFRS Grow / Learning Hub portal which is recorded within Gartan Expert as competencies.</p> <p>All technical training including refresher training which is not a condition of trade competence is managed by the Fleet Maintenance Manager and is currently monitored using a local excel spreadsheet.</p> <p>The Fleet Maintenance Manager is tasked to investigate whether an alternative training software solution can be adopted to both monitor and push training needs messages/reminders, we will aim to have this in place by September.</p> | <p>Head of Assets 30th September 2025</p> | <p>2</p> |
| <p>The 2024/25 budget monitoring sheet was reviewed, and it was noted that there was not clear commentary on significant variances, such as unplanned repairs and fuel costs. Without this clarity, management and stakeholders may not fully understand the reasons behind these deviations, particularly when variances exceed a certain percentage. This can hinder effective decision-making and the identification of corrective actions.</p> | <p>To ensure clearer commentary is provided in the budget monitoring sheet with more detailed explanations across variances over a certain percentage to ensure management have a clear understanding for budget deviations.</p> | <p>Budget Revenue monitoring and end of year spend is reviewed monthly by the Fleet Management Team in consultation with the Assistant Management Accountant.</p> <p>Following agreement with the finance representative the budget monitoring report will be subject to commentary when a budget line shows a variance of 10% or more between the budget and end of year forecasted spend.</p> <p>Change will take affect from February 2025.</p> | <p>Head of Assets 1st March 2025</p> | <p>3</p> |

Succession Planning

Executive Summary



Assurance Opinion

There is a generally 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.

Management Actions

| | |
|--------------|----------|
| Priority 1 | 0 |
| Priority 2 | 0 |
| Priority 3 | 1 |
| Total | 1 |

Audit Opinion:

Substantial Assurance

Objectives:

To provide assurance that there is a robust succession planning process in place to support the delivery of its strategic plans.

Risk Reviewed:

An absence of succession planning may result in a lack of prepared leaders or key personnel when critical roles become vacant, which could disrupt operations or strategic continuity.

Operational Risk Information

Controls Tested:

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

- There is an established succession planning policy and strategy which has been approved by senior management and is regularly reviewed to ensure it remains current.
- The succession planning process is closely aligned with DWFRS' strategic objectives, ensuring that workforce requirements support the successful delivery of the strategic plans.
- Development plans are in place to ensure individuals are sufficiently skilled to fill critical roles as and when necessary.
- Successors are being regularly monitored against the development plans and action is taken to address areas of underperformance.
- Mentoring and coaching opportunities are made available to potential successors.
- There are contingency plans in place to cover unexpected vacancies for critical roles.
- Key person risks have been identified and mitigating actions are in place.

Areas of Good Practice:

The following key strengths were identified during our review:

- The Succession Planning Policy and Strategy are well-documented, approved by senior management, and reviewed regularly to ensure alignment with organizational needs and strategic objectives.
- All identified potential successors have tailored development plans that address the skills and qualifications necessary for their future roles.
- There is an established, formalized mentoring and coaching programme that are accessible to high-potential employees. Senior leaders are accountable for providing development opportunities, and mentors are selected based on their expertise.
- Successors' progress is reviewed regularly (monthly and/or quarterly), and clear metrics and performance indicators are used to assess their development against set objectives.
- Key operational person risks have been identified and mitigating actions are in place.

Summary of Actions:

| Findings & Risk | Action | Management Response | Officer Responsible/ Timescale | Rec Priority |
|---|--|--|--|-----------------|
| <p>Our review found that DWFRS includes within their operational development plans roles that are considered critical. However, it would be beneficial to consider from a corporate role standpoint the critical roles and associated risks if key corporate leaders leave.</p> <p>Additionally, contingency plans and arrangements are in place to manage temporary vacancies replacements in operational roles, but there are no contingency plans to cover corporate roles.</p> <p>Without contingency plans, the sudden vacancy of a critical role (e.g., senior leadership or a highly specialised position) can leave a significant gap in decision-making, leadership, and day-to-day operations. This can result in slow, reactive responses to critical role absences.</p> | <ul style="list-style-type: none"> • Identify corporate key roles and the risks of losing critical knowledge and experience. • Implement cross-training, role redundancy, and structured knowledge transfer programs to reduce dependency on key individuals. • Develop contingency plans for corporate key roles which include specific action plans for managing vacancies in critical roles, including temporary coverage, internal promotions, or external recruitment. • Regularly update and test contingency plans to ensure they remain effective, and stakeholders are prepared for quick implementation when needed. | <p>This can be addressed through a slight revision to our Department Succession Planning process. This process currently includes a review of critical activities and the completion of a risk matrix. The process can be further augmented by ensuring these two areas are more closely aligned to identify critical roles, enabling the creation of contingency plans.</p> | <p>Head of People Support 31st May 2025</p> | <p>3</p> |

Appendix 1 – 2024/25 Audit Plan and Performance

| Audit Name | Healthy Organisation Theme | Linked To | Status | Opinion | No of Actions | Actions | | |
|---|--|---------------------|--------|-------------|---------------|---------|---|---|
| | | | | | | 1 | 2 | 3 |
| Social Media Arrangements | Corporate Governance | | Final | Reasonable | 3 | - | 3 | - |
| MTFP & Financial Resilience | Financial Management | Strategic Risk 0006 | Final | Substantial | 0 | - | - | - |
| Data, Digital and Technology Strategy | Information Management Corporate Governance | Strategic Risk 301 | Final | Substantial | 0 | - | - | - |
| Site Security | People & Asset Management | | Final | Reasonable | 5 | - | 4 | 1 |
| Access and Account Management & Control | People & Asset Management Information Management | Strategic Risk 301 | Final | Reasonable | 2 | - | - | 2 |
| Operational Risk Information | Corporate Governance Risk Management | | Final | Substantial | 2 | - | - | 2 |
| Planned and Reactive Fleet Maintenance | People and Asset Management Procurement and Commissioning | | Final | Substantial | 2 | - | 1 | 1 |
| Workforce Planning Arrangements – Succession Planning | People and Asset Management | | Final | Substantial | 1 | - | - | 1 |
| Follow Ups | All | All | - | | | | | |

The performance results for progress against the internal audit plan for Quarter 4 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 | 100% | 8 |
| In progress, Ongoing | 0% | 0 |
| Not yet started | 0% | 0 |
| | 100% | 8 |

The completion of the plan is currently on target.