



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 25/19

Minutes of the Finance & Audit Committee held at 10:00 hours on Wednesday 4 December 2024 at the Dorset & Wiltshire Fire and Rescue Service Headquarters, Salisbury

Members present:

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

Officer attendance:

Chief Fire Officer (CFO), Ben Ansell
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
Temporary Assistant Chief Fire Officer (T/ACFO) - Community Safety, Marc House
Assistant Chief Officer (ACO) - Director of People Services, Jenny Long
Deputy Assistant Chief Officer (DACO) Corporate Support and Clerk (designate), Vikki Shearing
Head of Communications and Engagement, Emily Cheeseman
Strategic Project Lead (Training Estate), Jerry Welch
Democratic Services Officer, David Shaw

Guests:

Adam Marshall - Bishop Fleming
Jessica Croman - South West Audit Partnership (SWAP) Internal Audit Services (via MS Teams)

24/50 Welcome

24/50.1 The Chair opened the meeting and welcomed attendees.

24/51 Apologies

24/51.1 Apologies were received from Cllr Cameron Adams and Cllr Matthew Courtliff. Apologies were also received from Cllr Paul Oatway who was

Initials _____

representing the Service at the strategic Wiltshire Public Service Board at Wiltshire County Hall.

24/52 Code of Conduct and Declarations of Interests

24/52.1 The Chair asked the meeting for any disclosures of pecuniary interests under the Localism Act. There were no disclosures.

24/53 Public Questions

24/53.1 No questions were received from members of the public.

24/54 Review and approve Minutes of the Finance & Audit Committee meeting on 11 September 2024

24/54.1 The Chair asked Members to review and approve the minutes from the last meeting.

24/54.2 RESOLVED: Members approved the minutes and were signed by the Chair as a correct record.

24/55 External Audit Report 2022-23

24/55.1 Deputy Assistant Chief Officer (DACO) Financial Services & Treasurer, Ryan Maslen introduced the report. It was explained that Michelle Hopton from Deloitte could not be present at the meeting.

24/55.2 The Committee noted that a qualified opinion with a limited scope due to a lack of assurance on the Wiltshire Pension Fund balances would be issued for the Statement of Accounts for 2022-23.

24/55.3 The Chair expressed disappointment that the Statement of Accounts for 2022-23 had not been brought to conclusion due to the lack of assurance on the Wiltshire Pension Fund balances and commented that other local authority contributors to the Wiltshire Pension Fund were similarly affected.

24/55.4 RESOLVED: Members received and noted the 2022 23 External Audit conclusion.

24/56 External Audit Progress Report 2023-24

24/56.1 Adam Marshall from Bishop Fleming presented the report and stated that the qualified opinion with a limited scope due to a lack of assurance on the Wiltshire Pension Fund balances for the Statement of Accounts for 2022-23 could also possibly affect the 2023-24 audit opinion and those thereafter. However, Bishop Fleming was working towards a successful conclusion for the 2023-24 Statement of Accounts as the external auditors of the Wiltshire

Initials _____

Pension Fund had now been changed and the newly appointed auditors (Grant Thornton LLP) had indicated that a full response to the request for assurance could be provided.

24/56.2 In reply to a question from Cllr Paul Hilliard, Adam Marshall outlined Bishop Fleming's joint liaison with the internal auditors, South West Audit Partnership (SWAP), and links to the risk register. This liaison included value for money, as this was part of the governance arrangements and presented no immediate concerns.

24/56.3 RESOLVED: That the work completed to date by Bishop Fleming be noted.

24/57 Internal Audit Quarterly Report - Quarter 3

24/57.1 Jessica Croman - SWAP Internal Audit Services presented the report via MS Teams.

24/57.2 Jessica Croman answered Cllr Byron Quayle's queries regarding the audit of Access and Account Management and Control and the priority two action regarding the absence of a role matrix or documented requirement of staff access/permissions to test against in the New Starter Creation guide. It was explained that this related to documenting which software systems staff had basic user rights and permission to access. The Digital, Data and Technology Board were monitoring the management response on this action.

24/57.3 Chief Fire Officer (CFO) Ben Ansell drew attention to the positive management response regarding the exercise of business continuity plans in respect of the loss of Mobile Data Terminals, as these terminals were carried on all fire appliances and provided firefighters with critical operational information.

24/57.4 RESOLVED: Members considered the findings of the audits and approved the management responses.

24/58 Internal Audit Progress Report – Quarter 3

24/58.1 Deputy Chief Fire Officer (DCFO), Derek James, introduced the report. The Committee noted that all outstanding internal audit recommendations had been completed. There were no Member questions arising on this item.

24/58.2 RESOLVED: Members reviewed and noted the progress of work against the outstanding internal audit recommendations.

24/59 Financial Monitoring Report - Quarter 2 2024-25

24/59.1 DACO Maslen presented the report. Reference was made to the positive estimated outturn variance of £2,002k at the current time. This was mainly

Initials _____

due to variances in employee costs totalling £1,582k, and particularly an underspend of £1,379k for on-call costs which reflected lower operational activity compared with the same period in 2023-24. Additional income from treasury management investment activity was also estimated to generate £307k.

24/59.2 The Chair observed that the positive underspend was temporary and was based on factors that were variable, for example investment income could fall in future years if interest rates were reduced. There was also the capital programme to finance in future years, as some projects had been delayed in the current year.

24/59.3 Regarding Cllr Hilliard's question on keeping on-call staff motivated in times of lower operational activity, CFO Ansell outlined the actions that had been taken on on-call recruitment and retention and added that in his recent visits to stations on-call staff had been buoyant and upbeat.

24/59.4 RESOLVED: Members noted the current financial position as at 30 September 2024.

24/60 Performance Report – Quarter 2

24/60.1 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.

24/60.2 DCFO James introduced the report and reported on KLOE 6 – How well do we use resources to manage risks?

24/60.3 DACO Maslen replied to a question from Cllr Hilliard regarding the procurement of a New National Framework for personal protective equipment (PPE) and completing a survey of requirements which needed to be submitted by the end of October 2024 and how this might be affected by the new Procurement Act, which would be introduced on 24 February 2025. DACO Maslen reported that this presented no concerns although there was considerable work resulting from the breadth of the new procurement legislation and the considerable questions that had been raised.

24/60.4 DACO Maslen reported on KLOE 7 – How well are we securing an affordable way of managing the risk of fire and other risks now and in the future?

24/60.5 In reply to a question from the Chair, CFO Ansell explained that the newly appointed Chief Fire Officer (designate), Andy Cole, would provide guidance to Members on matters arising from the Local Government Association fire bodies, including finance, and would continue to build relationships both locally and nationally. It was noted that the new Chair of the National Fire Chiefs Council Finance Committee to replace CFO Ansell would be the Chief Fire Officer of Cambridgeshire Fire and Rescue Service, which had many similarities with this Service.

Initials _____

- 24/60.6 Deputy Assistant Chief Officer (DACO) Corporate Support and Clerk (designate), Vikki Shearing reported on KLOE 13 – How effective and efficient are we at managing data?
- 24/60.7 In answer to Cllr Hilliard’s question, DACO Shearing explained that when complaints were received in relation to driving under blue lights, vehicle logs were studied to ascertain that procedures were being followed, which in some cases could lead to further driver training. CFO Ansell added that all complaints were studied, and vehicles had dashboard cameras and black box metric recorders which assisted in verifying complaints.
- 24/60.8 Assistant Chief Officer (ACO) - Director of People Services, Jenny Long reported on KLOE 8 – How well do we develop leadership and capability?
- 24/60.9 ACO Long answered Cllr Hilliard’s question regarding apprenticeships and recruitment. It was clarified that apprenticeships were used for existing members of staff, for example to complement the training for corporate staff. DACO Maslen added that the Service was able to utilise other organisation’s apprenticeship levy that had not been used. This was being studied to establish if it could be used to the Service’s advantage.
- 24/60.10 The Chair commented that apprenticeships were useful to bring young people into the Service. ACO Long agreed and observed that in a lean organisation the balance of work and study was a challenge but this area would be given consideration. CFO Ansell added that a past training provider for apprenticeship for firefighters had withdrawn their provision as it had not proved cost effective for them.
- 24/60.11 RESOLVED: Members reviewed and approved the Quarter 2 2024-25 Performance, as detailed in Appendix A of the Report.**

24/61 Strategic Risk Register

- 24/61.1 DCFO James introduced the report.
- 24/61.2 CFO Ansell referred to risk 0006 – Inability to secure financial sustainability that ensures and maintains effective service provision. The Committee was updated on meetings held with local Members of Parliament and constituent Council leaders. The potential implications from the Government’s policy paper, Local government finance policy statement 2025 to 2026, on future multi-year financial settlements from 2026-27 and core council tax principle of £5 to apply to fire and rescue authorities was explained. Mention was also made of the impact of future pay settlements on the financial position and the potential additional income that might be received from Dorset Council and Bournemouth, Christchurch and Poole (BCP) Council as these councils had agreed to double council tax on properties that were not used as a main residence.

Initials _____

- 24/61.3 DACO Maslen added that the Government's policy paper was subject to consultation and therefore possible change. There were indications that the Government would simplify the grants provided to fire and rescue authorities, which may reduce the grant income received, but this might be offset by the income that could be raised through council tax precept and business rates; this might result in a financially neutral position. It was noted that government grants would rise in line with the Consumer Prices Index (CPI) which rose by 1.7% in the 12 months to September 2024.
- 24/61.4 Members discussed the situation with Dorset Council and BCP Council agreeing to double the council tax on properties on second homes and Wiltshire and Swindon Councils intention not to do so. Cllr Quayle commented on the possibility of a complicated funding situation, with the two southerly constituent councils making additional funding contributions.
- 24/61.5 CFO Ansell mentioned that the policy paper might indicate a reduction in grant funding, which might be balanced by an increase in council tax precept. The Service was making changes for the future and the Resourcing and Savings Programme was considering proposals for future savings.
- 24/61.6 The Chair welcomed the potential for the core council tax principle of £5 to apply to fire and rescue authorities and acknowledged the caution around future grant funding.
- 24/61.7 RESOLVED: Members reviewed and noted the strategic risks and mitigations, as detailed in Appendix A of the report.**

24/62 Future Training Provision

- 24/62.1 DCFO Derek James introduced the report.
- 24/62.2 DCFO James reported that that planning permission had been granted, with conditions, by Dorset Council on the Weymouth site in late October 2024. It was expected that the Service would begin a joint formal procurement process to include the Devizes site in late January 2025.
- 24/62.3 In reply to a question from Cllr Hilliard, it was explained that a joint procurement for both the Devizes and Weymouth sites was sought to provide potential economies of scale and to be a more attractive offer to prospective bidders. It was intended to go to procurement before late February 2025. An outline timeframe was for the Devizes site to be completed in 2026 and Weymouth in 2027. More detail could be added to the timeframe at the next Committee update in July 2025.
- 24/62.4 DACO Maslen replied to Cllr Quayle's question on whether the delays in commencing the Weymouth project had led to additional costs. It was explained that the project delays have led to treasury management considerations with reserves not being spent when envisaged and external borrowing delayed. From a cashflow perspective, borrowing would be delayed as long as possible to take advantage of projected future reductions in interest

Initials _____

rates. It was anticipated that project costs would rise, for example due to inflationary pressures and to reflect the increase in National Insurance contributions rates for employers effective from April 2025. Now that the planning issues had been resolved a full review of the required budget for the project would be completed in early January.

24/62.5 Cllr Quayle additionally asked how training would be delivered before the Devizes and Weymouth sites were completed. Jerry Welch, Strategic Project Lead (Training Estate), explained that wholtime and on-call training was being planned for and actively managed by the training team, to balance any potential impact.

24/62.6 The Chair and CFO Ansell expressed their thanks to Jerry Welch and the project team.

24/62.7 RESOLVED: That the progress on the future training provision as detailed in Appendix A be noted.

24/63 CFO Ben Ansell

24/63.1 The Chair noted that this was the last meeting of the Finance & Audit Committee that would be attended by CFO Ansell prior to his retirement on 31 December 2024. On behalf of the Committee the Chair thanked CFO Ansell for his work and contribution to the Committee.

24/64 Date of Next Meeting

24/64.1 The Chair confirmed the date of the next Finance & Audit Committee meeting as 24 February 2025.

Meeting ended at 11:55 hours.

Signed: _____

Initials _____