



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 25/20

**DRAFT Minutes of the Finance & Audit Committee held at 10:00 hours on Monday
24 February 2025 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 Oatway

Cllr Cameron Adams
Cllr Clare Weight

Officer attendance:

Chief Fire Officer (CFO), Andy Cole
Deputy Assistant Chief Officer (DACO), Financial Services & Treasurer, Ryan Maslen
Deputy Assistant Chief Officer (DACO), Corporate Support and Clerk, Vikki Shearing
Monitoring Officer, Lisa Kirkman
Deputy Chief Fire Officer (DCFO), Derek James
Temporary Assistant Chief Fire Officer (T/ACFO) - Community Safety, Marc House
Assistant Chief Officer (ACO) - Director of People Services, Jenny Long
Assistant Chief Officer (ACO) - Director of Service Support, Jill McCrae
Democratic Services Officer, David Shaw

Guests:

Nathan Coughlin - Bishop Fleming
Dan Newens - South West Audit Partnership (SWAP) Internal Audit Services
Jessica Croman - South West Audit Partnership (SWAP) Internal Audit Services

25/01 Welcome

25/01.1 The Chair opened the meeting and welcomed attendees.

25/02 Apologies

25/02.1 Apologies were received from Cllr Matthew Courtliff, Cllr Paul Hilliard, Cllr Byron Quayle and Cllr Duncan Sowry-House.

Initials _____

25/03 Code of Conduct and Declaration of Interests

25/03.1 The Chair asked the meeting for any disclosures of pecuniary interests under the Localism Act. There were no disclosures.

25/04 Public Questions

25/04.1 No questions were received from members of the public.

25/05 Review and approve Minutes of the Finance & Audit Committee meeting on 4 December 2024

25/05.1 The Chair asked Members to review and approve the minutes from the last meeting.

25/05.2 RESOLVED: Members approved the minutes and were signed by the Chair as a correct record.

25/06 External Audit Progress report 2023-24

25/06.1 Deputy Assistant Chief Officer (DACO), Financial Services & Treasurer, Ryan Maslen introduced the report and stated that Bishop Fleming had completed their work on the 2023-2024 audit. This meant that the audit was completed prior to the statutory backstop date set by Central Government. Bishop Fleming had issued a modified audit opinion.

25/06.2 Nathan Coughlin, Bishop Fleming, explained that the modified audit opinion was as a result of the audit of the Wiltshire Pension Fund for the year ended 31 March 2023 not being concluded.

25/06.3 In reply to a question from Cllr Cameron Adams, Nathan Coughlin explained why the basis of materiality had been set at two percent of gross expenditure (£1,370m) and whether this reflected the pensions situation.

25/06.4 In reply to a question from the Chair, Nathan Coughlin confirmed that the work of external audit on culture and ethical framework would not conflict with the culture action plan as it would consider the processes around it and not the action plan itself. The differences between the various audits of the Wiltshire Pension Fund by separate auditing bodies was also explained.

25/06.5 RESOLVED: Members received and noted the 2023-24 audit reports and the conclusion of the process, prior to the statutory backstop date of 28 February 2025.

25/07 Internal Audit Quarterly Report - Quarter 4

Initials _____

- 25/07.1 Dan Newens - South West Audit Partnership (SWAP) Internal Audit Services presented the report.
- 25/07.2 In reply to a question from the Chair, Dan Newens confirmed that SWAP would be available, if requested, to review the audit for planned and reactive fleet maintenance if the revenue budget monitoring report showed a variance of 10 percent or more between the budget and the end of year forecasted spend, for example on unplanned repairs and fuel costs.
- 25/07.3 RESOLVED: Members considered the findings of the audits and approved the management responses.**
- 25/08 Internal Audit Progress Report**
- 25/08.1 Assistant Chief Officer (ACO) - Director of Service Support Jill McCrae presented the report. Progress against the outstanding internal audit recommendations remained on track. There were no Member questions arising.
- 25/08.2 RESOLVED: That the Internal Audit progress report be noted.**
- 25/09 Internal Audit Plan 2025-2026 and Audit Charter**
- 25/09.1 ACO McCrae and Dan Newens, SWAP, presented the report.
- 25/09.2 The Chair commented that he had worked closely with the officers in reviewing the timing and scope of the internal audit plan for 2025-2026 and was satisfied with its content. In reply to the Chair's question regarding the review of pensions administration, Nathan Coughlin, Bishop Fleming, observed that it was fairly widespread practice for organisations to make an annual up-front payment to pension funds to receive a discount as funds could be invested early.
- 25/09.3 RESOLVED: That the Internal Audit Plan 2025-2026 and the Audit Charter be approved.**
- 25/10 Financial Monitoring Report - Quarter 3 2024-25**
- 25/10.1 DACO Maslen presented the report and highlighted the positive variance on the revenue budget, mainly due to variances on employee costs and additional investment interest income and the revised capital programme reflecting carry forwards from the previous year and some further in-year changes.
- 25/10.2 The Chair commented that the financial situation was positive in the short-term but there was uncertainty going forward. The officers were congratulated on their work on treasury management and in obtaining a reduction in external audit fees.

Initials _____

25/10.3 RESOLVED: Members noted the current financial position as at 31 December 2024.

25/11 Performance Report - Quarter 3

25/11.1 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.

25/11.2 ACO McCrae introduced the report and reported on KLOE 6 – *How well do we use resources to manage risks?* In respect of KLOE 6 sub diagnostic - *To what extent do we understand and manage our impact upon the environment?* ACO McCrae explained to Cllr Clare Weight that the Service was working with six Green Champions on key stations as well as across the sector in conjunction with the National Fire Chief Council (NFCC). In reply to Cllr Paul Oatway, it was confirmed that staff were engaged with on the station visits and feedback was provided. It was also confirmed to the Chair that the environmental works on Weymouth Fire Station were separate to the works associated with the Weymouth Training Centre development.

25/11.3 DACO Maslen, reported on KLOE 6 sub diagnostic – *To what extent do we show sound financial management of non-pay costs, including estates, fleet and equipment through benchmarking, contract renegotiation and procurement?*

25/11.4 In reply to a question from Cllr Weight, DACO Maslen outlined how the Procurement Act 2023 differed from previous procurement rules. This included streamlining processes, introducing additional steps, engaging with smaller and local providers, pre-market engagement and having a central regulatory board to challenge and scrutinise.

25/11.5 Deputy Assistant Chief Officer (DACO) Corporate Support and Clerk, Vikki Shearing reported on KLOE 13 – *How effective and efficient are we at managing data?*

25/11.6 In reply to a question from Cllr Weight, DACO Shearing gave further details on the local management action to address expectations at events and visits, including staff conduct, dress code and response at pre planned community visits. It was also confirmed to Cllr Adams that in the last year, there had been only one referral to the local government ombudsman, which had not been upheld. There had not been any persistent complainants or trends in complaints to be identified.

25/11.7 Assistant Chief Officer (ACO) - Director of People Services, Jenny Long reported on KLOE 10 sub diagnostic – *How do we ensure fairness and diversity?* and Kloe 11 sub diagnostic – *To what extent are the career pathways of all staff effectively managed.*

Initials _____

- 25/11.8 ACO Long provided figures to the Chair on the diversity of the workforce and added that future reports could add details on apprenticeships, including options for new starters.
- 25/11.9 RESOLVED: Members reviewed and approved the Quarter 3 2024-25 Performance, as detailed in Appendix A of the report.**
- 25/12 Culture Action Plan – Strategic highlight report**
- 25/12.1 Chief Fire Officer (CFO), Andy Cole reported that he would chair meetings of the Cultural Development Committee (CDC) going forward, replacing the Deputy Chief Fire Officer. In addition, the independent member from the Police had stepped down and a replacement appointment was being sought.
- 25/12.2 In reply to questions from Members, CFO Cole advised that the new independent member would also be requested to co-chair the CDC to allow staff the space to speak freely with someone outside of the organisation. The audit actions would remain unchanged as a result of these changes.
- 25/12.3 The Chair thanked Deputy Chief Fire Officer (DCFO), Derek James for his contribution in chairing the CDC.
- 25/12.4 RESOLVED: Members noted the Cultural Action Plan Strategic Highlight report**
- 25/13 Strategic Risk Register**
- 25/13.1 ACO McCrae introduced the report. It was stated that emerging risks including local government devolution would continue to be monitored for their potential future inclusion if required.
- 25/13.2 DACO Shearing added that cyber threats and attacks (risk reference 301 refers) would continue to be included in the register until Cyber Essentials Standard assurance was obtained.
- 25/13.3 RESOLVED: Members reviewed and noted the strategic risks and mitigations, as set out in Appendix A of the report.**
- 25/14 Committee work programme 2025-26**
- 25/14.1 DACO Shearing introduced the report. There were no Member questions arising.
- 25/14.2 RESOLVED: That the outline work programme for 2025-26 be approved.**
- 25/15 Date of Next Meeting**
- 25/15.1 The Chair confirmed the date of the next Finance & Audit Committee meeting as 23 July 2025.

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Meeting ended at 11:30 hours.

Signed: _____

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