



**DORSET & WILTSHIRE**  
**FIRE AND RESCUE**



Item 25/23 Appendix A

# Dorset & Wiltshire Fire and Rescue Service

Internal Audit Annual Opinion Report 2024/25

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy

Unrestricted

# Contents

## The contacts at SWAP in connection with this report are:

### Rich Clarke

Chief Executive

Tel: 020 8142 5030

[rich.clarke@swapaudit.co.uk](mailto:rich.clarke@swapaudit.co.uk)

### Dan Newens

Director of Specialist and Client Services

Tel: 020 8142 5030

[daniel.newens@swapaudit.co.uk](mailto:daniel.newens@swapaudit.co.uk)

### Jodie Bromell

Assistant Director

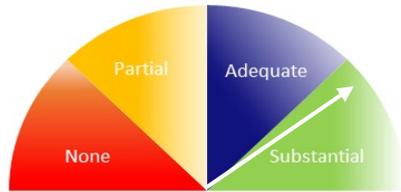
Tel: 020 8142 5030

[jodie.bromell@swapaudit.co.uk](mailto:jodie.bromell@swapaudit.co.uk)

➔	Internal Audit Annual Opinion 2024/25: 'At a Glance'	Page 2
➔	Executive Summary	Page 3-5
➔	Internal Audit Annual Opinion 2024/25	Page 6
➔	Alignment to DWFRS Priorities 2024/25	Page 7
➔	Summary of Audit Opinion and Actions 2024/25	Page 8-9
➔	Plan Performance 2024/25	Page 10-11
➔	Overview of Audits Completed 2024/25	Page 12

# Internal Audit Annual Opinion – 2024/25: ‘At a Glance’

## Annual Opinion 2024/25



A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

## The Headlines

	<b>No Significant Risks identified.</b>
	<b>No Priority 1 actions.</b>
	<b>All actions were accepted by management.</b>
	<b>8 reviews delivered in accordance with the 2024/25 Internal Audit Plan.</b>

## Internal Audit Assurance Opinions

Substantial	5
Reasonable	3
Partial	0
No Assurance	0
<b>Internal Audit Agreed Actions 2024/25</b>	
Priority 1	0
Priority 2	8
Priority 3	7

Internal Audit provides an independent and objective opinion on the effectiveness of the Service's risk management, control and governance processes.

### Purpose

The Global Internal Audit Standard 11.3 and section 10B of the UK Public Sector Application Note direct Chief Audit Executives (at SWAP: the Assistant Director) to provide an annual opinion at the level of the whole Service. That opinion must incorporate the components listed below:

- An explanation of why the opinion is requested:
  - We provide this conclusion both because of the specific direction at section 10B noted above, and to support the Service in preparing its Annual Governance Statement.
- The criteria used as the basis for the conclusion:
  - We have based the conclusion around our familiar assurance ratings, as defined in this report at page 8.
- The scope of the opinion, and any limitations to that scope:
  - This opinion has been based on the work completed throughout the year. Internal audit's work cannot address all risks across the Service and so make best use of available resources. In approving our annual opinion, the Finance and Risk Committee recognise this. Beyond this general disclaimer we have no specific limitations of scope to report.
- A summary of the information that supports the opinion:
  - We have provided further detail on specific work supporting the conclusion on page 12.
- A disclosure of reliance on the work of other assurance providers, if any:
  - We have gathered intelligence from various publications by external regulators to help with our planning and prioritisation but have placed no specific reliance on any other assurance provider.
- Confirmation that the opinion informs the Annual Governance Statement:

## Executive Summary

- We provided our opinion to the Assistant Chief Officer – Director of Service Support on 18 June 2025 to inform the Annual Governance Statement.
- Confirmation that the opinion addresses the effectiveness of governance, risk management and control:
  - We can confirm that page 6 is a combined opinion addressing the effectiveness of governance, risk management and control.
- Confirmation that audit work completed is in conformance with relevant professional standards:
  - Until 31 March 2025, the relevant Standards for UK public sector internal audit were the Public Sector Internal Audit Standards. Standard 1312 required auditors to commission an external quality assessment on conformance with the Standards at least every five years. SWAP’s most recent assessment was published in December 2024 and concluded that SWAP “generally conforms”, the highest grade then available in the IIA’s Quality Manual. We can therefore confirm that our work for 2024/25 was completed in conformance with relevant professional standards.
  - From 1 April 2025 the new Global Internal Audit Standards apply, alongside the UK Public Sector Application Note and the CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government. We will report conformance against these new Standards as part of our 2025/26 conclusion.

The purpose of this report is to satisfy those requirements and Members are asked to note its content and the Annual Internal Audit Opinion given.

# Executive Summary

## Three Lines Model

To ensure the effectiveness of a Service's risk management framework, the Finance and Audit Committee and senior management need to be able to rely on adequate line functions – including monitoring and assurance functions – within the organisation.

The 'Three Lines' model is a way of explaining the relationship between these functions and as a guide to how responsibilities should be divided:

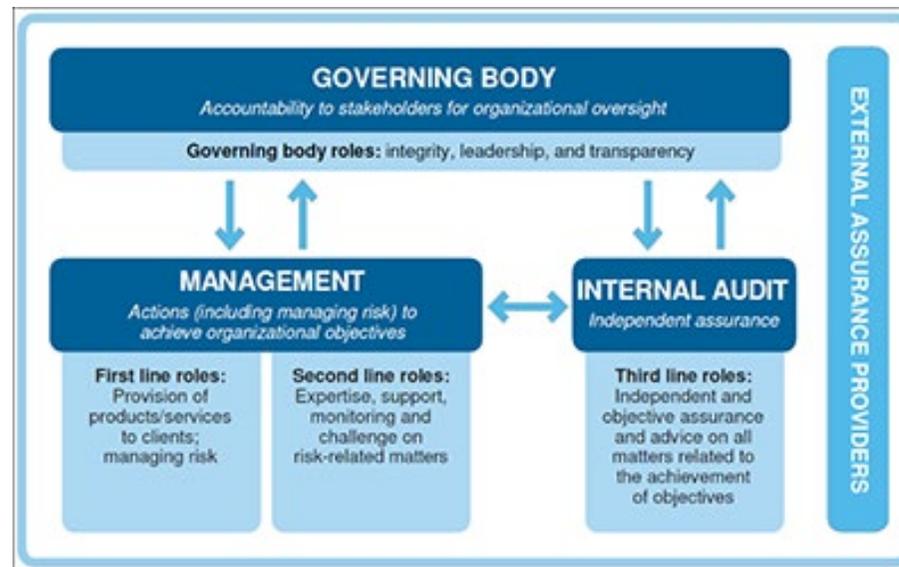
- the first line – functions that own and manage risk.
- the second line – functions that oversee or specialise in risk management compliance.
- the third line – functions that provide independent assurance.

## Background

The Internal Audit service for Dorset & Wiltshire Fire and Rescue Service (DWFRS) is provided by SWAP Internal Audit Services. The team's work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note. The work of the team is guided by the Internal Audit Charter which is reviewed annually.

Internal Audit provides an independent and objective opinion on the Service's control environment by evaluating its effectiveness. This report summarises the activity of the Internal Audit team for the year 2024/25.

The position of Internal Audit within an organisation's governance framework is best summarised in the Three Lines model shown below.



## Internal Audit Annual Opinion 2024/25

Internal Audit is required to provide an opinion to support the Annual Governance Statement.

### Annual Opinion

On the balance of our 2024/25 audit work for Dorset & Wiltshire Fire and Rescue Service, enhanced by the work of external agencies, I am able to offer a **Substantial Assurance** opinion in respect of the areas reviewed during the year.

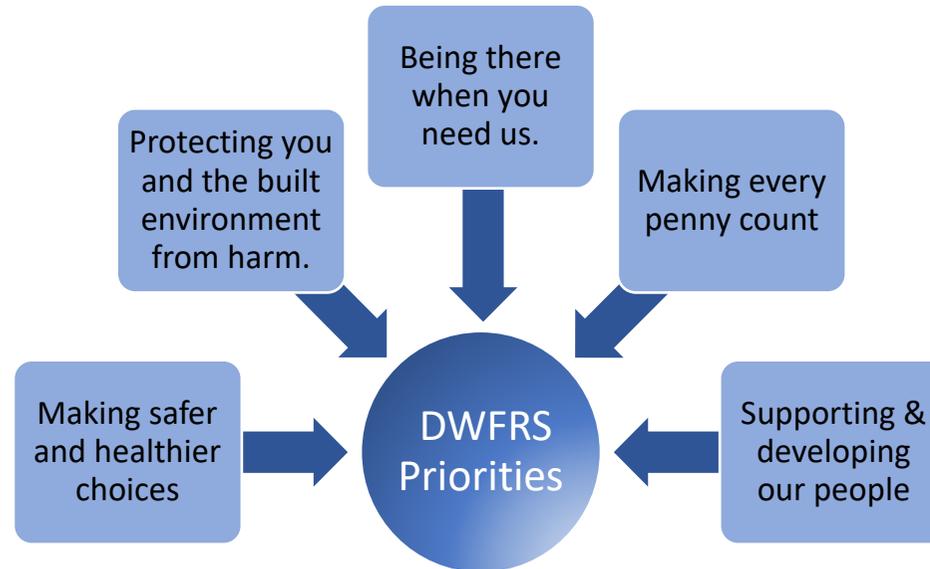
The Assistant Chief Officer – Director of Service Support monitors and reports on the progress made to implement internal audit actions at each quarterly Finance and Audit Committee. Very good progress has been made in this regard.

We would like to take this opportunity to thank management for their collaboration and support throughout the year.

## Alignment to DWFRS Priorities 2024/25

Internal audit coverage should be aligned to key Service priorities and key Service risks.

### Audit Coverage by Corporate Priority



*\*When viewed over a 3 year period.*

It should be noted that where an assurance opinion is provided, this is based on the work completed and commensurate with the audit budget, not the entire control framework pertaining to the particular area concerned.

There were no significant risks identified in the year.

# Summary of Audit Opinion and Actions 2024/25

At the conclusion of audit assignment work each review is awarded a “Control Assurance Definition”;

## Assurance Definitions

<b>No Assurance</b>	The areas reviewed were found to be inadequately controlled. Risks are not well managed, and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
<b>Partial</b>	In relation to the areas reviewed and the controls found to be in place, some key risks are not well managed, and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
<b>Reasonable</b>	Most of the areas reviewed were found to be adequately controlled. Generally, risks are well managed, but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
<b>Substantial</b>	The areas reviewed were found to be substantially controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.

## Summary of Audit Opinion

Table 1: Summary of Audit Opinions

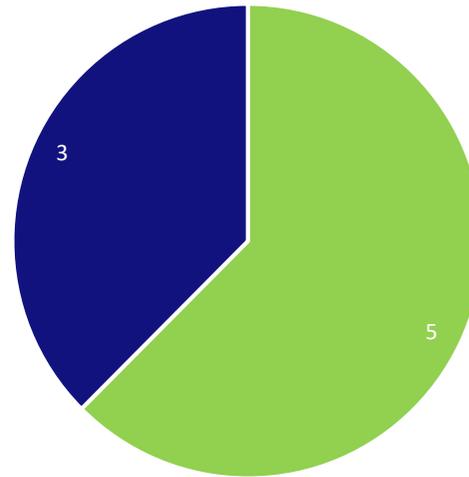


Table 1 above indicates the spread of assurance opinions across our work during the past year (5 Substantial opinions were awarded and 3 Reasonable). In the previous year (23/24) there were 5 Substantial and 3 Reasonable Assurance opinions awarded.

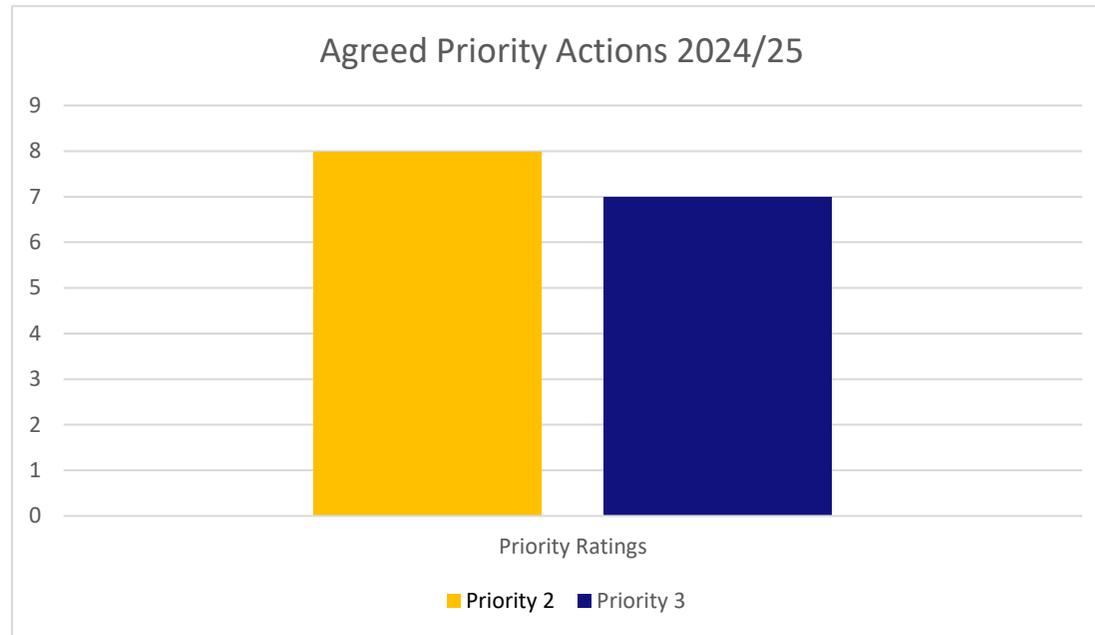
# Summary of Audit Opinion and Actions 2024/25

## SWAP Performance - Summary of Audit Actions by Priority

### Categorisation of Actions

<b>Priority 1</b>	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
<b>Priority 2</b>	Important findings that need to be resolved by management.
<b>Priority 3</b>	Finding that requires attention.

### Priority Actions



It is pleasing to note that there are no Priority 1 actions.

At the time of reporting, three actions remained in progress, with the other twelve completed.

### Added Value

**Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cost.**

### Added Value

Throughout the year, SWAP strives to add value wherever possible i.e. going beyond the standard expectations and providing something 'more' while adding little or nothing to the cost. With the help of SWAP's Lead Data Analysts, we also seek to include analysis of data as part of our auditing wherever possible. This allows us not only the opportunity to test whole populations of data, but where this is not possible or appropriate, to be able to use data analytics to target our testing in a more effective manner. Examples of data analytics performed within our 2024/25 audits have been provided below:

#### **Benchmarking**

During each of our reviews, we utilise information from SWAP Partners and Clients, to enable the benchmarking of best practice information to support the quality of audit provision.

#### **Data Analytics**

With the help of SWAP's two Lead Data Analysts, we include analysis of data as part of our auditing wherever possible. This allows us not only the opportunity to test whole populations of data, but where this is not possible or appropriate, to be able to use data analytics to target our testing in a more effective manner.

## Plan Performance 2024/25

Internal Audit is responsible for conducting its work in accordance with the Code of Ethics and Standards for the Professional Practice of Internal Auditing as set by the Institute of Internal Auditors and further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS).

### SWAP Performance

SWAP's performance is subject to regular monitoring and review by both the SWAP Board of Directors and the Owners Board. The respective outturn performance results for DWFRS for the 2024/25 year are as follows:

Performance Target	Average Performance
<b><u>Audit Plan – Percentage Progress</u></b>	
Final, Draft and Discussion 90%	100%
In progress/Review	0%
Yet to complete	0%

SWAP work is completed to comply with the International Professional Practices Framework (IPPF) of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note.

Until 31 March 2025, the relevant Standards for UK public sector internal audit were the Public Sector Internal Audit Standards. Standard 1312 required auditors to commission an external quality assessment on conformance with the Standards at least every five years. SWAP's most recent assessment was published in December 2024 and concluded that SWAP "generally conforms", the highest grade then available in the IIA's Quality Manual. We can therefore confirm that our work for 2024/25 was completed in conformance with relevant professional standards.

From 1 April 2025 the new Global Internal Audit Standards apply, alongside the UK Public Sector Application Note and the CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government. We will report conformance against these new Standards as part of our 2025/26 conclusion.

## Overview of Audits Completed 2024/25

Audit Name	Healthy Organisation Theme	Linked To	Status	Opinion	No of Actions	Actions		
						1	2	3
Q1. Social Media Arrangements	Corporate Governance		Final	Reasonable	3	-	3	-
Q1. MTFP & Financial Resilience	Financial Management	Strategic Risk 0006	Final	Substantial	0	-	-	-
Q2. Data, Digital and Technology Strategy	Information Management Corporate Governance	Strategic Risk 301	Final	Substantial	0	-	-	-
Q2. Site Security	People & Asset Management		Final	Reasonable	5	-	4	1
Q3. Access and Account Management & Control	People & Asset Management Information Management	Strategic Risk 301	Final	Reasonable	2	-	-	2
Q3. Operational Risk Information	Corporate Governance Risk Management		Final	Substantial	2	-	-	2
Q4. Planned and Reactive Fleet Maintenance	People and Asset Management Procurement and Commissioning		Final	Substantial	2	-	1	1
Q4. Workforce Planning Arrangements – Succession Planning	People and Asset Management		Final	Substantial	1	-	-	1