



**DORSET & WILTSHIRE
FIRE AND RESCUE**



Item 25/24 Appendix A

Dorset & Wiltshire Fire and Rescue Service

Report of Internal Audit Activity

Plan Progress 2025/26 Quarter 1

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy

Unrestricted

Internal Audit Plan Progress 2025/26 Quarter 1

Contents

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Internal Audit Plan Progress 2025/26 Quarter 1

Introduction

This report summarises the Internal Audit activity completed for Dorset & Wiltshire Fire and Rescue Service in Quarter 1 2025/26 in line with the Annual Audit Plan approved by the Finance & Audit (F&A) Committee and the Chief Fire Officer in February 2025.

The schedule provided in Appendix 1 contains a list of all Audits agreed in the Annual Audit Plan 2025/26.

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 1. 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) Global Internal Audit Standards (GIAS) and the UK Public Sector Application Note and the CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government in so far as they are applicable to an assignment of this nature and you, our client.

Internal Audit Plan Progress 2025/26 Quarter 1

Audit Summary

In Quarter 1 of 2025/26, 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 |
| Corporate Performance Management | Corporate Governance | HMICFRS Efficiency Pillar HMICFRS Effectiveness Pillar Priority 4 | Final | Substantial | 2 | - | - | 2 |
| IT Asset Management | Information Management Procurement & Commissioning | Strategic Risk 301 HMICFRS Effectiveness Pillar Priority 4 | Final | Reasonable | 2 | - | 2 | - |

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. |

| Organisational Risk Assessment Definitions | |
|--|--|
| Assessment | Organisational Risk & Reporting Implications |
| High | Our audit work includes areas that we consider have a high organisational risk and potential significant impact. Key audit conclusions and resulting outcomes should be considered by both senior management and the Audit Committee. |
| Medium | Our audit work includes areas that we consider have a medium organisational risk and potential impact. The key audit conclusions and resulting outcomes warrant further discussion and attention at senior management level. |
| Low | Our audit work includes areas that we consider have a low organisational risk and potential impact. We believe the key audit conclusions and any resulting outcomes still merit attention but could be addressed by service management in their area of responsibility. |

| Categorisation of Actions | |
|---|---|
| In addition to the organisational risk assessment it is important to know how important the individual management actions are. Each action has been given a priority rating 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. |

Corporate Performance Management

Audit Objective

To ensure that the Performance Management arrangements provide sufficient oversight and tracking of performance against corporate and service objectives.

Executive Summary

| | | | | | | |
|---|--|--|---------------------------|----------|---|------------|
|  | Assurance Opinion | | Management Actions | | Organisational Risk Assessment | Low |
| | 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. | | Priority 1 | 0 | Our audit work includes areas that we consider have a low organisational risk and potential impact. | |
| | | | Priority 2 | 0 | | |
| | | | Priority 3 | 2 | | |
| | | | Total | 2 | We believe the key audit conclusions and any resulting outcomes still merit attention but could be addressed by service management in their area of responsibility. | |

Key Conclusions

| | | |
|---|--|---|
|  | <p>The following areas for improvement were identified during our review:</p> <ul style="list-style-type: none"> To strengthen Key Performance Indicator (KPI) reliability and accountability, continue the annual review process and ensure all corporate KPIs are assessed for the need for clear, measurable targets with documented justification where targets are not set. To streamline reporting, continue development plan for exception-based reporting format (e.g., at Service Delivery Committee) that prioritises underperforming or at-risk areas, reduces bulk, and uses high-level summaries with visual indicators to improve clarity and focus. | <h3>Audit Scope</h3> <p>We reviewed the following areas of control during this audit:</p> <ul style="list-style-type: none"> A clearly defined framework outlining how performance is measured, managed, and reported, that shows an alignment between service-level and corporate objectives. Outcome-based and operational KPIs are established and regularly reviewed with SMART indicators in place. Regular performance review meetings with senior management and relevant governance bodies with clear escalation routes for performance issues and risks. Documented roles for performance management at all levels of the service. |
| |  <p>The following key strengths were identified during our review:</p> <ul style="list-style-type: none"> A clear framework cascades the Community Safety Plan (CSP) into the Service Delivery Plan (SDP), departmental plans, and Key Lines of Enquiry (KLOEs), ensuring alignment between strategic priorities and operational objectives. Clear and formalised responsibilities are in place across the service for performance data ownership, review, and oversight, as set out in the Service Delivery Plan, committee terms of reference, and internal governance protocols. | |

- | | |
|---|---|
| <ul style="list-style-type: none"> • KPIs are defined against each KLOE with formal descriptions, assigned owners, and review cycles. Annual reviews allow for refreshing or retiring indicators as needed. • Governance bodies (Local Performance and Scrutiny, Finance & Audit, Authority) receive quarterly and semi-annual performance updates, with evidence of member scrutiny, challenge, and documented follow-up. • Performance data is centrally recorded in the Sycle system with QA processes in place. Data is quality-checked monthly by the Performance Management Team, supported by spreadsheets and audit trails. • Performance data culminates in an Annual Report made available to stakeholders and the public, supporting transparency and demonstrating accountability. • The performance framework undergoes annual review involving responsible owners. Feedback from staff and members contributes to ongoing refinement of targets and reporting. | <ul style="list-style-type: none"> • Robust and reliable systems are in place to collect, store, analyse, and report performance data, and supports timely decision-making. • Streamlined reporting processes (e.g., dashboards, summary reports, exception reporting). • Periodic review of the effectiveness of the performance management process with feedback collected from staff and stakeholder. • Evidence of performance data informing planning, improvement, and resource allocation decisions including action logs or follow-ups on performance issues tracked to resolution. |
|---|---|

Finding 1 – Key Performance Indicators – KPI reliability and Strategic Oversight

The Service has a well-structured performance framework grounded in the 12 KLOEs, which aligned to CSP priorities, and undergoes annual review; however, the audit noted some areas that could strengthen KPI reliability and strategic oversight. Specifically:

- Where KPIs are considered to lack clear definitions and targets it can lead to interpretive variance, for example, where 1-to-1s completion rates have ranged from 16% to 95% across departments, meaning total percentages can be misleading.
- Some non-targeted KPIs are reported to monitor current performance against previous quarters and years; however, there is not a clear rationale documented to support the non-targeted approach.

Action

- Ensure that department KPI's are reflective of the corporate KPI definitions, scope and measurement criteria to ensure consistency across services with built in reviews in the corporate calendar.
- Review the non-targeted KPIs and record documented rationale where the KPI is used as a monitoring tool, rather than a target to improve auditability and transparency.

Management Response:

The Service will develop a document, as part of the annual strategic planning process, which confirms the rationale for non-targeted KPI's, which are used as a monitoring tool and do not require a targeted approach. This document will also include clear definitions and targets for departmental KPI's to align with the overall Service requirements.

| | | | |
|----------------------------|----------------------------------|-----------------------|------|
| Priority | 3 | SWAP Reference | 6841 |
| Responsible Officer | Area Manager Service Improvement | | |
| Timescale | October 2025 | | |

Finding 2– Streamline Reporting

The review noted that format consistency was strong, with all reports incorporating standardised elements, such as appendices detailing the 13 KLOEs, sub-diagnostic questions, and qualitative commentary for each. However, report length and complexity were significant. Each quarterly report contains detailed narrative paragraphs under each sub-question, highlighting the baseline assessments, which result in documents that are comprehensive but can be often overwhelming.

Although no control failure was identified and the Service uses these reports successfully to provide scrutiny over performance every quarter, the volume, density, and uniformity of reporting could risk impairing scrutiny, especially at strategic levels. This may delay the identification of risks or reduce the ability of Members to interrogate performance effectively.

The Service Improvement Team is already working on strengthening the reports with a dashboard approach, which is positive, however this should be formalised.

Action

- A. Continue with the exception-based performance reporting format to streamline information presented to governance committees.
 - i. Focus detailed reporting only on KLOEs or KPIs rated amber or red (i.e., underperforming or at risk).
 - ii. Provide a concise summary of green/on-track items, aggregated unless specific scrutiny is required.
Add to reports a:
 - iii. high-level visual summary page, with RAG dials or performance bulletins, to aid rapid understanding.
 - iv. Include hyperlinks or appendices for drill-down access to full data, where necessary.
 - v. Pilot site suggestion: Service Delivery Team – due to its coverage of all priorities.
- B. The annual review of reporting should specifically consider within the procedure tailored reporting by audience:
 - i. For Strategic Leadership Team and managers: include detailed diagnostics, root cause analysis, and operational actions.

Management Response:

The Service will continue with the approach undertaken over the past two quarters of exception-based reporting and add a contents page with a RAG summary.

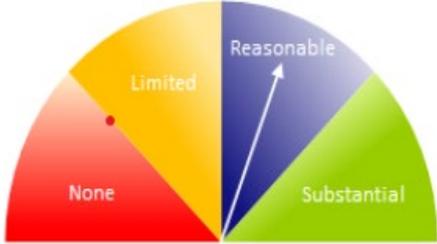
| | | | |
|---------------------|----------------------------------|----------------|------|
| Priority | 3 | SWAP Reference | 6891 |
| Responsible Officer | Area Manager Service Improvement | | |
| Timescale | October 2025 | | |

ICT Asset Management

Audit Objective

To provide assurance that the Service has in place an effective ICT Asset Management system that protects assets and information, complies with regulations, and supports program delivery.

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 | Organisational Risk Assessment | Medium | | | | | | | | |
| | | <table border="1"> <tr> <td style="background-color: #FF0000; color: white;">Priority 1</td> <td>0</td> </tr> <tr> <td style="background-color: #FFD700;">Priority 2</td> <td>2</td> </tr> <tr> <td style="background-color: #000080; color: white;">Priority 3</td> <td>0</td> </tr> <tr> <td>Total</td> <td>2</td> </tr> </table> | Priority 1 | 0 | Priority 2 | 2 | Priority 3 | 0 | Total | 2 | Our audit work includes areas that we consider have a medium organisational risk and potential impact. | |
| | Priority 1 | 0 | | | | | | | | | | |
| | Priority 2 | 2 | | | | | | | | | | |
| Priority 3 | 0 | | | | | | | | | | | |
| Total | 2 | | | | | | | | | | | |
| | | We believe the key audit conclusions and any resulting outcomes still merit attention but could be addressed by service management in their area of responsibility. | | | | | | | | | | |
| | | | | | | | | | | | | |

Key Conclusions

| | | |
|---|--|---|
|  | The following areas for improvement were identified during our review: <ul style="list-style-type: none"> We confirmed that there is a gap in the policies around the roles and responsibilities for employees for the full asset lifecycle for all assets. This contributes to a lack of clarity around communication and Service Level Agreements (SLA) between the ICT team and Operational Communications team around asset management information. We noted that this specifically impacts the accuracy of Operational Communication assets in the ICT Inventory. We confirmed that there is similar asset information across multiple sources and systems including Notes, Operational Communications internal spreadsheets and Operational Communications managed systems. We cannot provide assurance over the accuracy of the asset information in the ICT Inventory as: <ul style="list-style-type: none"> Non-ICT Operations Communications asset information is held within the ICT Inventory however changes are not communicated effectively to the ICT team. The asset information is updated manually via free text entry, therefore there is a risk of human error. | Audit Scope We reviewed the following areas of control during this audit: <ul style="list-style-type: none"> Completeness and Accuracy of ICT Asset records Processes in place to manage these assets throughout their lifecycle ICT Asset management systems are maintained appropriately in terms of data protection and ICT access There are processes in place to detect assets that are unaccounted for. Asset Management policies are in place that define roles and responsibilities and give suitable guidance for staff around how to report issues with their ICT assets |
|  | The following key strengths were identified during our review: | |

- There is a new Manage Engine Asset Management System that is on track to be implemented August 2025, there is a workplan in place for the implementation of this system.
- The policies to address the asset management risks areas of asset loss/theft, and Acceptable Use of ICT are appropriate and reviewed by senior leadership.
- There is a reasonable assurance of the completeness of assets in the ICT inventory due to the robust procurement and decommissioning processes, however these processes could be better documented. It is also noted that there is a concern around the accuracy and upkeep of the operational communications asset data.

- Appropriate processes are in place to manage Non-ICT Assets

We would like to thank all those who helped throughout the audit.

| Finding 1 – Policy | Action | | | |
|--|--|---------------------|-----------------------|--------|
| <p>The DWFRS Asset Management Policy Statement states, “Has effective information and communication technology which enables the efficient delivery of its services”.</p> <p>We confirmed that there are multiple policies that provide guidance on ICT asset management, however there is not an overarching asset management policy that is specific around who is responsible for updating asset information and reporting asset information to the ICT team throughout the assets lifecycle, including procurement and disposal.</p> <p>There is currently a risk around inaccurate asset data of non-ICT assets, as there is ineffective communication of asset data from the Operational Communications team, specifically we concluded that there is a lack of confidence in the accuracy of Operational Communications assets information in the ICT inventory. This is due to informal and irregular communication between teams and a lack of SLA regarding the reporting of asset information to the ICT team.</p> <p>The lack of policy around roles and responsibilities for the full asset lifecycle increases the lack of ICT team oversight of correct asset data.</p> <p>This results in:</p> <ul style="list-style-type: none"> • The information available to the Fire Service being inaccurate and ineffective. • A risk of inappropriate data being migrated to the new Manage Engine system. | <ul style="list-style-type: none"> • Collate all ICT Asset Management Policy information into one policy. • Include in the policy information around roles and responsibilities for all assets, including those not owned by the ICT team. This would increase confidence in the accuracy of non-ICT asset information. <p>Management Response:</p> <p>ICT Hardware Asset Management policy review is underway to collate multiple points of information into one, aligned to data asset management. This will provide clarity on process and responsibilities for recording and managing ICT hardware assets in house across ICT and Operational Communications, with SLAs agreed across departments to assure compliance.</p> | | | |
| Priority | | 2 | SWAP Reference | I#6559 |
| Responsible Officer | | Fiona Kiernan-Tatem | | |
| Timescale | | 30 Sept 2025 | | |

| Finding 2 – Data Accuracy and Oversight | Action | | | | | | | | | | | | |
|---|---|-----------------------|--------|-----------------------|--------|----------------------------|---------------------|--|--|------------------|------------------|--|--|
| <p>The DWFRS Asset Management Policy Statement states, “Has effective information and communication technology which enables the efficient delivery of its services”.</p> <p>There are multiple findings that affect the confidence of the accuracy of the information in the ICT Inventory; we found issues around policies as mentioned above and we noted that the asset management system is manual via free text entry and therefore there is a risk of human error whenever there is an addition or change to asset information.</p> <p>We also confirmed that there is similar asset information across multiple sources and systems including Notes, Operational Communications internal spreadsheets and Operational Communications managed systems. This results in decreased efficiency of service as multiple sources of information are required to be updated if there is a change to an asset.</p> | <ul style="list-style-type: none"> • Collate all Asset information into one system, this is the plan with Manage Engine. • Remove all redundant sources of information where applicable. • Perform a data sanitisation exercise for all asset information before migration to the Manage Engine Asset Management System. <p>Management Response:</p> <p>Work is already underway to implement Manage Engine Asset Management processes. This involves moving process off NOTES systems, and collation of a single source of the truth regarding ICT assets. This information will need to be accessible by all and meet several departmental requirements in relation to understanding what they own, procure, align and prioritise business continuity with.</p> <p>Data cleansing will occur as part of this work to assure a good standard of information within the new system and can continually be maintained in business as usual.</p> <table border="1" data-bbox="1189 975 2190 1086"> <tr> <td>Priority</td> <td style="background-color: #FFD700;">2</td> <td>SWAP Reference</td> <td>I#6561</td> </tr> <tr> <td>Responsible Officer</td> <td colspan="3">Fiona Kiernan-Tatem</td> </tr> <tr> <td>Timescale</td> <td colspan="3">30 November 2025</td> </tr> </table> | Priority | 2 | SWAP Reference | I#6561 | Responsible Officer | Fiona Kiernan-Tatem | | | Timescale | 30 November 2025 | | |
| Priority | 2 | SWAP Reference | I#6561 | | | | | | | | | | |
| Responsible Officer | Fiona Kiernan-Tatem | | | | | | | | | | | | |
| Timescale | 30 November 2025 | | | | | | | | | | | | |

Appendix 1 – 2025/26 Audit Plan and Performance

| Audit Name | Healthy Organisation Theme | Linked To | Status | Opinion | No of Actions | Actions | | |
|--|---|---|-------------|-------------|---------------|---------|---|---|
| | | | | | | 1 | 2 | 3 |
| Corporate Performance Management | Corporate Governance | HMICFRS Efficiency Pillar HMICFRS Effectiveness Pillar Priority 4 | Final | Substantial | 2 | - | - | 2 |
| IT Asset Management | Information Management Procurement & Commissioning | Strategic Risk 301 HMICFRS Effectiveness Pillar Priority 4 | Final | Reasonable | 2 | - | 2 | - |
| Treasury/Reserves Management | Financial Management | Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4 | In progress | | | | | |
| People Development | People & Asset Management | Strategic Risk 598 HMICFRS People Pillar Priority 5 | In Progress | | | | | |
| Culture Plan | People & Asset Management | Strategic Risk 598 HMICFRS People Pillar Priority 5 | Q3 | | | | | |
| Overtime (and secondary contract) Management | Corporate Governance Financial Management | Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4 | Q3 | | | | | |
| Procurement Process Evaluation | Corporate Governance Financial Management | Strategic Risk 0006 HMICFRS Efficiency Pillar Priority 4 | Q4 | | | | | |
| Pensions Administration | People and Asset Management | HMICFRS Efficiency Pillar Priority 4 | Q4 | | | | | |
| Follow Ups | All | All | - | | | | | |

The performance results for progress against the internal audit plan for Quarter 1 of the 2025/26 Internal Audit Plan are as follows:

| Performance Target | Average Performance | |
|--|----------------------|-----------------------|
| | % of the Annual Plan | Number of Assignments |
| <u>Audit Plan – Percentage Progress</u> | | |
| Final, Draft, Discussion, Removed | 25% | 2 |
| In progress, Ongoing | 25% | 2 |
| Not yet started | 50% | 4 |
| | 100% | 8 |

The completion of the plan is currently on target.