



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 25/34

**Draft Minutes of the Finance & Audit Committee held at 10:00 hours on
Wednesday 23 July 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 Hilliard (Vice Chair)
Cllr Matt Bragg	Cllr Paul Oatway
Cllr Duncan Sowry-House	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
Assistant Chief Officer (ACO) - Director of Service Support, Jill McCrae
Head of Corporate Communications & Engagement, Emily Cheeseman

Guests:

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

25/16 Welcome

25/16.1 The Chair opened the meeting and welcomed attendees.

25/17 Apologies

25/17.1 Apologies were received from Cllr Byron Quayle and Cllr Laura Beddow.

25/18 Code of Conduct and Declaration of Interests

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- 25/18.1 The Chair asked the meeting for any disclosures of pecuniary interests under the Localism Act. There were no disclosures.
- 25/19 Public Questions**
- 25/19.1 No questions were received from members of the public.
- 25/20 Review and approve Minutes of the Finance & Audit Committee meeting on 24 February 2025**
- 25/20.1 The Chair asked Members to review and approve the minutes from the last meeting.
- 25/20.2 RESOLVED: Members approved the minutes and they were signed by the Chair as a correct record.**
- 25/21 External Audit Plan 2024-25**
- 25/21.1 Nathan Coughlin, Bishop Fleming, presented the report.
- 25/21.2 Reference was made to the implementation of International Financial Reporting Standards (IFRS) 16. This would affect the Authority balance sheet position and would reflect ongoing leasing arrangements and the Private Finance Initiative (PFI) liabilities. In reply to a question from the Chair, it was explained that IFRS 16 would be treated as being an 'other risk' in the first year of the Audit Plan and the balance sheet would improve each year on an ongoing basis as the cycle of the PFI projects proceeded and inflation impacted every year.
- 25/21.3 Nathan Coughlin also informed Members that the management team for Bishop Fleming's work with the Authority would be changing during the year.
- 25/21.4 In reply to Members' questions, the approach of Bishop Fleming to undertake its audits by analysing data from financial systems was explained.
- 25/21.5 In answer to a question from the Chair, the role of the respective auditors of the Wiltshire Pension Fund were explained. This included the undertaking of a separate valuation process of the fund by Bishop Fleming to reflect the actuarial assessments of the true pension costs in relation to the liability.
- 25/21.6 At the conclusion of the item the Chair asked that there be an update on audit fees at the September meeting of the Committee.
- 25/21.7 RESOLVED: That the External Audit plan for 2024-25, in particular the significant audit risks highlighted on page 6, be received and noted.**
- 25/22 Draft Statement of Accounts, Annual Governance Statement and Financial Outturn 2024-25**

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- 25/22.1 Deputy Assistant Chief Officer (DACO), Financial Services & Treasurer, Ryan Maslen presented the report.
- 23/22.2 In reply to Members' questions, DACO Maslen spoke of the importance of communications in emphasising that the revenue underspend in 2024-25 was a temporary position and would not be sustained moving forward. The question of the level of employer national insurance contributions and its effect on the amount of state pension received would be investigated with payroll and Members would be updated at a future meeting. The Treasury Management investment policy, the type of bodies with which investments can be made, and the duration of those investments was explained. The Treasury Management function was undertaken in-house in conjunction with the guidance of the appointed treasury management advisors.
- 23/22.3 DACO Maslen continued that a Demand Management Team looked at reducing demand for services, for example to reduce false alarms in commercial premises and to provide other efficiencies in the response function, including through prevention. The strategic review of estates was currently being undertaken led by Assistant Chief Officer (ACO) - Director of Service Support, Jill McCrae as part of the Resourcing and Savings Programme.
- 25/22.4 RESOLVED:**
- 1. That the Draft Statement of Accounts 2024-25, including the Annual Governance Statement be noted.**
 - 2. That the carry forward of £3.292m for capital projects not completed in 2024-25 be approved.**
- 25/23 Internal Audit Annual report and Opinion 2024-25**
- 25/23.1 Dan Newens from South West Audit Partnership (SWAP) presented the report, which highlighted that substantial assurance had been awarded overall, following the delivery of the year's internal audit programme.
- 25/23.2 There were no Member questions arising.
- 25/23.3 RESOLVED: That the findings of the Internal Audit Annual report and Opinion 2024-25 be noted.**
- 25/24 Internal Audit Quarterly report – Quarter 1**
- 25/24.1 Dan Newens from SWAP presented the report.
- 25/24.2 The Chair referred to page 8 of the appendix to the report regarding corporate performance management – streamline reporting. It was asked if liaison had been held between SWAP and elected Members and also the Local Performance and Scrutiny Committees on this particular audit, as reports were submitted to elected Members. ACO McCrae clarified that the audit referred to

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internal reports for the Service Delivery Team as part of corporate management only.

25/24.3 It was also confirmed that the individual audits were undertaken by different staff within the SWAP team to provide rotation, with Dan Newens providing the principal point of contact with the Authority.

25/24.4 RESOLVED: That the findings of the audits be noted and the management responses be approved.

25/25 Internal Audit Progress report

25/25.1 ACO McCrae presented the report.

25/25.2 There were no Member questions arising.

25/25.3 RESOLVED: That the progress made in Audit Improvement Plan Activities be noted.

25/26 Performance Report - Quarter 4

25/26.1 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.

25/26.2 ACO McCrae introduced the report and reported on KLOE 6 – *To what extent do we understand what assets we are responsible for across the Service and how do we demonstrate effective management of these assets?* ACO McCrae explained to Cllr Clare Weight that, as part of a project, the Service was collecting evidence on the use of appliances that were employed to incidents and the type of new appliances to be procured in the future. This included whether an extra Unimog (a specialist wildfire vehicle) would be required.

25/26.3 Cllr Paul Hilliard enquired how the Service found the best authority to consult with on different projects, for example the use of electric vehicles. ACO McCrae replied that it was a collective approach, using the National Fire Chiefs Council and their links to national networks. The Service's fleet engineering team also had external companies that they worked with and studied vehicle use. It was also explained that the Service used a cascade programme so that appliances were moved between stations based on what mileage they were doing and their usage to ensure that the oldest and most used vehicles exited the Service.

25/26.4 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?*

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- 25/26.5 In reply to a Member's question, DACO Maslen outlined how the Procurement Act 2023 included provision for a published debarment list to be maintained nationally, which would highlight if there were evidence of historical problems with suppliers.
- 25/26.6 Deputy Assistant Chief Officer (DACO) Corporate Support and Clerk, Vikki Shearing, reported on KLOE 6 sub diagnostic – *To what extent do we demonstrate effective management of Information and Communications technology?*
- 25/26.7 In reply to Members' questions, DACO Shearing stated that rather than the Service having its own data storage, the strategy was to move systems to be cloud based for efficiency and security reasons. With regards to the provision for cyber security, best practice and the principles of British Standards Institute (BSI) 27001 were followed. There was a cyber incident response plan and the guidance within BSI27001 was followed, risks were monitored, training was undertaken and a budget provision was made. Members were informed that there was business continuity planning for cyber security and that the Service's mobilising system was held on a separate network with a reserve contingency.
- 25/26.8 ACO McCrae responded to questions from Cllr Matt Bragg regarding carbon reduction, which continued to be monitored.
- 25/26.9 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?*
- 25/26.10 In reply to Members' questions DACO Maslen stated that, in the case of the Service, the additional precept flexibility of £5, as granted by central government as part of the 2025-26 settlement, equated to a 5.75% Council tax increase. As previous budget assumptions had been based on 2%, the 5.75% increase represented an additional 3.75%, or £1.8m in cash-terms. However, central government had also removed three grant income streams totalling £1.8m, resulting in a cost-neutral position.
- 25/26.11 DACO Shearing reported on KLOE 13 – *How effective and efficient are we at managing data?*
- 25/26.12 DACO Shearing stated in response to a question from Cllr Duncan Sowry-House that the carbon footprint for the external storage of data would be quantified and the impact assessment be reported to Committee.
- 25/26.13 In response to a question from Cllr Sowry-House regarding KLOE 8 – *How well do we understand the wellbeing needs of our workforce and act to improve workforce wellbeing*, the officers stated that the private health care provider was Benenden Health. Cllr Sowry-House commented that as the private health provision was promoted by the Service it should be mindful that it provided value for money.
- 25/26.14 Cllr Paul Oatway observed that mental health absence had been the main cause of sickness across all staff groups excluding on-call. Chief Fire Officer

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(CFO) Andy Cole commented that mental health absence included officers going through a management process and, it was additionally explained, that the management process was studied in terms of its duration, consistency and quality of the process to provide support to all those involved. DACO Shearing added that operational staff attending a significant incident were provided mental health support.

- 25/26.15 DACO Shearing reported on KLOE 10 sub diagnostic – *How do we ensure fairness and diversity?*
- 25/26.16 In reply from a question by Cllr Weight that all leavers of the Service should have a leavers discussion, rather than 31 out of 39 leavers in the quarter, DACO Shearing commented that the discussion might be informal between the individual and their manager to obtain an understating of the reasons for leaving. Assistant Chief Officer (ACO), Jenny Long, was studying ways in which the undertaking of the leaver discussion could be made a requirement. CFO Cole added that some of the leavers may be on-call, or those on temporary contracts that had terminated but remained with the Service, or those that had been dismissed following disciplinary action.
- 25/26.17 Cllr Sowry-House suggested that it would be beneficial to raise the profile of the White Ribbon charity within the Service. It was also asked how the outcomes of participation by the ambassadors and champions within the Service were measured and how effectiveness was evaluated. It was suggested that the White Ribbon charity could be further promoted on the website and through social media activity to demonstrate commitment. Cllr Weight was cautious about raising the public image around cultural change due to potential negative feedback on social media and Cllr Sowry-House emphasised that it was important in the communications message to explain what had changed within the Service. The Chair suggested that ACO Jenny Long be consulted for a view on the way forward and to report at the next meeting of the Committee.
- 25/26.18 RESOLVED: Members reviewed and approved the Quarter 4 2024-25 Performance, as detailed in Appendix A of the report.**
- 25/27 Strategic Risk Register**
- 25/27.1 ACO McCrae introduced the report.
- 25/27.2 CFO Cole referred to a potential outcome following a period of inspection by His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS). HMICFRS had identified what they believed to be an issue with a slow down for the mobilising system that occurred on a daily basis within Hampshire and Isle of Wight Fire and Rescue Service, and, because it was a shared service, also with the Service. The issue had been very infrequent and mitigation measures had been put in place should it occur. HMICFRS would be meeting with the CFO in the coming weeks to present their findings.
- 25/27.3 There were no Member questions arising.

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25/27.4 RESOLVED:

- 1. Members reviewed and noted the strategic risks and mitigations, as set out in Appendix A of the report.**

25/28 Questions from members of the Authority (Standing Order 18)

- 25/28.1 CFO Cole replied to questions from Cllr Sowry-House regarding the Memorandum of Understanding between the Service and South West Ambulance Service Foundation Trust (SWASFT) and SWASFT's intention to withdraw from the scheme. CFO Cole stated that meetings had been held with relevant fellow Chief Fire Officers within the region and the Chief Executive of SWASFT and dialogue was continuing. It had been requested at the meeting of the Committee that a written reply be provided, as detailed below.
- 25/28.2 "I would also properly like to understand what, if any financial implications this has for the Fire Service. What was the value of this cooperation in pounds and pence?"
- 25/28.3 This arrangement was not fully funded by SWASFT. In the 2024/25 financial year, Dorset & Wiltshire Fire and Rescue Service (DWFRS) incurred a total cost of £56,711. During the same period, SWASFT were invoiced for – and subsequently paid – £35,940.
- 25/28.4 "What was the agreement between SWASFT? Was this an informal agreement? Was there a break clause?"
- 25/28.5 A formal Memorandum of Understanding (MoU) was signed between DWFRS and SWASFT on 1 September 2023. This MoU was subject to annual review. While the first review did not lead to a revised version, discussions were ongoing regarding the financial recharging arrangements. As I outlined at the meeting, I was keen to ensure DWFRS could recover the full cost of provision. The 2023 MoU remains in effect. The agreement included a break clause with several conditions – including the ability for either party to withdraw should the other fail to meet the terms of the MoU. Termination of the agreement requires a minimum of 120 days' written notice.
- 25/28.6 "I would also like to know where we go from here with the skills and preparedness that we have accumulated to fulfil this cooperation."
- 25/28.7 The additional skills acquired by DWFRS personnel involved in Co-Responding have always been embedded within their wider operational roles as firefighters. These competencies continue to enhance our overall operational capability.
- 25/28.8 "I would also like to know if this was an out of the blue or whether we had an inclination of intent."
- 25/28.9 While discussions were taking place with SWASFT regarding a potential revision of the MoU and associated charging mechanisms (as noted above), there was no formal consultation or advance notice of their decision. DWFRS was informed in April 2025 of SWAST's intention to withdraw from the scheme.

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25/29 Date of Next Meeting

25/29.1 The Chair confirmed the date of the next Finance & Audit Committee meeting as 10 September 2025.

Meeting ended at 12:40 hours.

Signed: _____

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