



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 26/05

**DRAFT Minutes of the Finance & Audit Committee held at 10:00 hours on
Wednesday 3 December 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 Laura Beddow	Cllr Matt Bragg
Cllr Paul Oatway	Cllr Duncan Sowry-House
Cllr Clare Weight	

Officer attendance:

Chief Fire Officer (CFO), Andy Cole
Assistant Chief Officer (DACO), Director of Financial Services & Treasurer, Ryan Maslen
Assistant Chief Officer (ACO), Director of Corporate Services and Clerk to the Authority, Vikki Shearing
Monitoring Officer, Lisa Kirkman
Assistant Chief Fire Officer (ACFO) - Director of Safety and Compliance, Dave Waters
Assistant Chief Officer (ACO) - Director of People Services, Jenny Long
Assistant Chief Officer (ACO) - Director of Service Support, Jill McCrae
Emily Cheeseman - Head of Communications and Engagement
Democratic Services Officer, David Shaw

Guests:

Charlie Martin - Bishop Fleming
Dan Newens – South West Audit Partnership (SWAP) Internal Audit Services

25/43 Welcome

25/43.1 The Chair opened the meeting and welcomed attendees.

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25/44 Apologies

25/44.1 Apologies were received from Cllr Byron Quayle.

25/45 Code of Conduct and Declarations of Interests

25/45.1 The Chair asked the meeting for any disclosures of pecuniary interests under the Localism Act. There were no disclosures.

25/46 Public Questions

25/46.1 No questions were received from members of the public.

25/47 Review and approve Minutes of the Finance & Audit Committee meeting on 10 September 2025

25/47.1 The Chair asked Members to review and approve the minutes from the last meeting.

25/47.2 **RESOLVED: Members approved the minutes and were signed by the Chair as a correct record.**

25/48 External Audit Progress Report 2024-25

25/48.1 Charlie Martin, Bishop Fleming, introduced the report. It was anticipated that a qualified audit report would be issued, with the qualification arising in respect of the pension fund liability for 2022/23 and the impact this had on the opening balances for the 2024/25 financial statements. It was confirmed that no significant matters had arisen in the audit work for the 2024/25 financial statements.

25/48.2 Charlie Martin and the Officers responded to Members' questions on Appendix A – Audit Completion Report. In reply to questions from Cllr Clare Weight, the implementation of International Financial Reporting Standard (IFRS 16) leases was clarified further and separately the Officers provided details of the steps that had been undertaken to ensure that employees could provide evidence of their right to work in the United Kingdom by providing valid identification documents. Cllr Weight requested that the unresolved issue of missing identification documents be evaluated and revisited by the Committee in six months' time.

25/48.3 Cllr Duncan Sowry-House enquired about the relationship between the checking of employees not in the right to work in the United Kingdom scheme and Disclosure and Barring Service (DBS) checks. Assistant Chief Officer (ACO) - Director of People Services, Jenny Long reported that in the areas evaluated there had been no cases found and for those long-standing employees that pre-dated the right to work in the United Kingdom scheme,

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those records needed to be checked. ACO Long continued that it was intended to reissue contracts of employment to all employees to contain reference to the Code of Ethics, which would also cover both the right to work in the United Kingdom scheme and DBS checking.

25/48.4 Charlie Martin referred to Appendix B – Auditor’s Annual Report. Reference was made to the significant weakness following the rating of inadequate for promoting the right values and culture by His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS), with a cause for concern in 2024. It was acknowledged that the report considered the period to March 2025 and that the Authority had since undertaken actions to address the concerns. Chief Fire Officer (CFO) Andy Cole informed the Committee that Practice to Progress had recently undertaken an independent cultural review appraisal which had been pleasingly very positive. HMICFRS had also recently undertaken a re-inspection, the results of which were awaited.

25/48.5 In reply to a question from Cllr Weight, Charlie Martin and Assistant Chief Officer (ACO), Director of Financial Services & Treasurer, Ryan Maslen confirmed that it was appropriate for Strategic Risks with a risk score of 15 or higher to be considered at the Finance & Audit Committee for it to focus on the greatest risks, with risks scores lower than 15 monitored at departmental level.

25/48.6 RESOLVED: That the External Audit Report 2024-25 be noted and that the request for delegated authority to be granted to the Director of Finance in consultation with the Chair of Finance & Audit Committee to approve the Statement of Accounts subject to no material issues or modifications being identified, be approved.

25/49 Internal Audit Quarterly Report - Quarter 3

25/49.1 Dan Newens from South West Audit Partnership (SWAP) presented the report. It was highlighted that the placeholder for an additional audit referred to on page 15 of the report referred to an audit of financial controls as discussed by Members at the previous meeting of the Committee (minute 25/36.2 - 10 September 2025 refers).

25/49.2 ACO Long answered Cllr Paul Hilliard’s queries regarding the review cycle of the Code of Ethics. It was explained that the Code of Ethics was last reviewed by the Authority in January 2024 and that there had since been the Cultural Review and a thematic review. A further review would take place if the Code was updated nationally by the Sector.

25/49.3 Assistant Chief Fire Officer (ACFO) - Director of Safety and Compliance, Dave Waters provided additional detail to Cllr Weight on the authorisation of overtime through the Gartan system. The Compliance and Investigation Team were working with Gartan to provide an updated development to the system and managers could scrutinise overtime claims through the call-out system. ACO Maslen added that Finance met with budget holders regularly

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where the level of overtime was discussed. CFO Cole observed that it might be prohibitively expensive to redesign the Gartan system to resolve the issue mid-contract and it might be more cost effective to undertake this on contract renewal. In the interim the Compliance and Investigation Team could evaluate overtime claims monthly to ensure their accuracy.

25/49.4 RESOLVED: Members considered the findings of the audits and approved the management responses.

25/50 Internal Audit Progress Report

25/50.1 Assistant Chief Officer (ACO) - Director of Service Support, Jill McCrae, introduced the report. The Committee was updated that all outstanding internal audit recommendations had been completed within time-frame targets except for ICT Asset Management. This had a revised target date of 28 February 2026 to allow management improvements to be conducted in a more effective way.

25/50.2 In reply to a question from Cllr Hilliard, ACO Long stated that the new HR System could possibly include the development of a bespoke one-to-one system via the Service's 365 Digital Team that would allow the one-to-one review process to be progressed more quickly in the future.

25/50.3 RESOLVED: Members reviewed and noted the progress of work against the outstanding internal audit recommendations.

25/51 Financial Monitoring Report - Quarter 2 2025-26

25/51.1 ACO Maslen presented the report and highlighted that the revenue budget, which had showed a negative position of £480K in Quarter 1, had risen to £622K in Quarter 2. The reasons for this were explained. Included within these reasons was the significant levels of additional operational activity in quarter 2, including the Major Incident wildfires. For the Major Incidents, a Bellwin Claim had been submitted to Government for more than £597K.

25/51.2 In reply to Cllr Sowry-House's question regarding the reduction in the planned Capital Programme for 2025-26 from £10.7m to £10.33m, ACO Maslen provided added detail on the reasons for the reduction, including the delay on planned milestone payments for the command and control system replacement to 2026-27, slippage on the training centre projects and through efficiencies.

25/51.3 Cllr Laura Beddow enquired if the reduction in capital expenditure on the training centre project in the current year would lead to a future increase in revenue expenditure. ACO Maslen replied that the cost of borrowing was predicted to be lower in future months and in the intervening period income from investments would be achieved in accordance with the Treasury Management Strategy.

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- 25/51.4 Cllr Paul Oatway asked if there was an update on the progress of the Bellwin Claim. ACO Maslen explained that the claim had been submitted to the Government and the local Members of Parliament (MPs) had been very supportive. Some Members commented that they would engage with their MPs to help progress the claim.
- 25/51.5 Cllr Oatway additionally enquired about the purchasing of replacement appliances, including an additional UNIMOG, a specialist off-road vehicle helpful for fighting wildfires. The Officers explained that this would be considered as part of the Welfare Review, including the types of vehicles used by other Fire and Rescue Services.
- 25/51.6 RESOLVED: Members noted the current financial position as at 30 September 2025.**
- 25/52 Performance Report – Quarter 2**
- 25/52.1 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.
- 25/52.3 In respect of KLOE 6 – To what extent do we understand and manage our impact upon the environment, ACO McCrae outlined to Cllr Sowry-House, Cllr Oatway and Cllr Matt Bragg the Service’s sustainability initiatives, including keeping sites tidy through recycling contracts and the sale of appliances that were no longer of use. It was explained that the proposals for increasing reliance on renewable energy through solar and wind turbine integration at Chippenham Fire Station were subject to planning consultation and that the savings obtained through sustainable initiatives were reported to meetings of the Fire and Rescue Authority at six monthly intervals.
- 25/52.4 In reply to a further question from Cllr Hilliard regarding KLOE6 - To what extent are business continuity arrangements in place and how often are they tested, ACFO Waters, explained the implications for the Service of Martyn’s Law, the Terrorism (Protection of Premises) Act 2025, in being proactive and using the Service’s expertise to ensure public safety and community resilience.
- 25/52.5 The Chair commented 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 and stated that the Local Government Financial Settlement would be made under the existing formula for this year. However, the basis of the formula was being reviewed nationally for future settlements.
- 25/52.6 Assistant Chief Officer (ACO), Director of Corporate Services and Clerk to the Authority, Vikki Shearing replied to Cllr Sowry-House’s questions on KLOE 13 - How effective are we at managing data. It was stated that Freedom of Information requests were from both internal and external sources and from commercial organisations. There were no significant themes emerging and

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that the resourcing of the Freedom of Information team would be kept under review as part of Stakeholder communication plans next year.

- 25/52.07 ACO Long reported on KLOE 8 – How well do we understand the wellbeing needs of our workforce and act to improve workforce wellbeing, and KLOE 9 – How well trained and skilled are staff. ACO Long answered Cllr Sowry-House’s questions on long term sickness and officers returning to work on limited duties. It was noted that full pay was received by officers on limited duties and that those on limited duties should contribute to the Service through meaningful work. Sickness absences greater than 12 months were scrutinised, with there being the discretion to maintain or reduce payments.
- 25/52.08 ACO Long answered Cllr Bragg’s questions about supporting Firefighter’s mental wellbeing, including counselling for post-traumatic stress disorder (PTSD) and regular testing of mental health resilience. It was noted that the National Fire Chiefs Council (NFCC) was considering ways to take into account the mental resilience of staff at recruitment stage.
- 25/52.09 ACO Shearing and ACO Long reported on KLOE 10 – How well do we ensure fairness and diversity?
- 25/52.10 In reply to questions from Cllr Bragg, ACO Long and CFO Cole spoke of the barriers in obtaining diversity in on-call recruitment compared with corporate and wholtime recruitment. Cllr Sowry-House added that the Service could take positive action within communities to seek diverse recruitment and ACO Long concurred and outlined the actions taken with the resources available.
- 25/52.11 Cllr Bragg referred to the two cases of bullying and harassment and the issues arising from such cases were debated by the Committee. It was suggested that a reason for the cases was that there was safety in reporting and that concerns would be investigated. The steps taken to support members of staff reporting cases of bullying and harassment, including those in small fire stations, were provided to the Committee.
- 25/52.12 ACO Long reported on KLOE 11 – How well do we develop leadership and capability? It was commented that the one-to-one review process was encouraged to take place, but the recording of outcomes was poised at the moment to facilitate a systems update.
- 25/52.13 RESOLVED: Members reviewed and approved the Quarter 2 2025-26 Performance, as detailed in Appendix A of the Report.**

25/53 Strategic Risk Register

- 25/53.1 ACO McCrae introduced the report.
- 25/53.2 In reply to Members’ questions, the Officers explained how risk scores might be reduced in the future, and it was noted that additional information on prevented cyber intrusions would be reported at the meeting of the Authority to be held on 9 December 2025.

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25/53.3 RESOLVED: Members reviewed and noted the strategic risks and mitigations, as detailed in Appendix A of the Report.

25/54 Future Operational Training Provision

25/54.1 ACO McCrae provided a verbal update on the Future Operational Training Provision.

25/54.2 ACO McCrae reported that following evaluations of the tenders received, both the projects at Devizes and Weymouth were within budget, with a small contingency. Following the awards of contract the projects would commence in the New Year.

25/54.3 The Chair thanked the Officers for their work in the scrutiny of the tenders following the procurement exercise.

25/55 Date of Next Meeting

25/55.1 The Chair confirmed the date of the next Finance & Audit Committee meeting as 24 February 2026.

Meeting ended at 12:20 hours.

Signed: _____

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