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PRIVATE & CONFIDENTIAL

Members of the Finance & Audit Committee
Dorset & Wiltshire Fire and Rescue Authority
Five Rivers Health & Wellbeing Centre
Hulse Road
Salisbury
SP1 3NR

Dear Members

Dorset & Wiltshire Fire and Rescue Authority (the Authority) – Auditor's Annual Report 2024/25

We are pleased to attach our Auditor's Annual Report for the financial year 2024/25. This report summarises our audit conclusions and highlights the key findings arising from our value for money work.

We have initially discussed the contents of our report with management, and we have incorporated their comments where relevant.

This report is intended to be solely for the information and use of management and those charged with governance of the Authority. It should not be shared with anyone beyond the Authority without our prior approval.

We would like to take this opportunity to thank the Authority's officers for the co-operation and assistance afforded to us during the course of the audit.

Yours faithfully

Bishop Fleming Audit Limited

Bishop Fleming Audit Limited

Contents

1. Introduction.....	2
2. Executive summary.....	3
3. Audit of the financial statements.....	4
4. Value for Money	6
5. Financial sustainability	7
6. Governance	9
7. Improving economy, efficiency and effectiveness.....	11
8. Recommendations.....	13

1. Introduction

Our Auditor's Annual Report (AAR) summarises the work that we completed for Dorset & Wiltshire Fire and Rescue Authority (the Authority) for the year ended 31 March 2025.

The Authority is responsible for:

- keeping proper accounts and proper records in relation to the accounts and for maintaining an appropriate system of internal control;
- the preparation of annual accounts for each financial year. Such accounts must present a true and fair view and comply with the requirements of enactments that apply to them; and
- putting in place appropriate arrangements to secure the economy, efficiency, and effectiveness in its use of resources and to maintain an effective system of internal control that supports the achievement of its policies, aims and objectives whilst safeguarding and securing value for money from the public funds at its disposal.

The scope of our work is set in accordance with the National Audit Office's (NAO) Code of Audit Practice (the Code) and the International Standards on Auditing (ISAs) (UK). Our work is planned to provide a focused and robust audit. We are responsible for and are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the Authority at the year end and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We are also required to report to the Authority by exception the following matters, if:

- the Annual Governance Statement does not comply with "Delivering Good Governance in Local Government: Framework 2016 Edition" published by CIPFA/SOLACE; or
- we issue a report in the public interest under Section 24 of the Local Audit and Accountability Act 2014; or
- we make a written recommendation to the Authority under Section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

In addition, we are also responsible for reviewing the Authority's arrangements in place to secure economy, efficiency, and effectiveness in its use of resources. The Code requires us to report on the Authority's arrangements under three specified reporting criteria:

- Financial sustainability – how the Authority plans and manages its resources to ensure it can continue to deliver its services;
- Governance – how the Authority ensures it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency, and effectiveness – how the Authority uses information about its costs and performance to improve the way it manages and delivers its services.

We carried out our work in accordance with our Audit Plan which we issued to the Authority in July 2025.

2. Executive summary

Results from the audit of the financial statements

Our audit of the financial statements is complete and we issued a modified audit opinion on 5 February 2026 See Section 3 for more details.

We also completed component auditor procedures in line with the National Audit Office group auditor instructions for work required on the Whole of Government Accounts (WGA) return. Although we have returned the Assurance Statement, we cannot yet certify the completion of the audit as outlined in our Audit Completion Report.




Results on our work on other matters

We completed our review of other matters and there were no matters to bring to your attention as a result of our work in these areas. See Section 3 for more details.




Results from our work on VFM arrangements

Under the National Audit Office (NAO) Code of Audit Practice (the Code), we are required to consider whether the Authority has put in place proper arrangements to secure economy, efficiency, and effectiveness in its use of resources for the year ended 31 March 2025.

Our conclusions are summarised below. See Sections 4 to 8 for more details.

Financial sustainability	 <i>Green</i>	We did not identify any significant weaknesses in the Authority's arrangements for financial sustainability. We have also not made any recommendations.
Governance	 <i>Red</i>	We identified one significant weakness in the Authority's arrangements for governance, supported by one key recommendation.
Improving economy, efficiency, and effectiveness	 <i>Green</i>	We did not identify any significant weaknesses in the Authority's arrangements for improving economy, efficiency, and effectiveness. We have also not made any recommendations.

Key:

	Green - No significant weaknesses in arrangements identified and no recommendations made
	Amber - No significant weaknesses in arrangements identified but recommendations made
	Red - Significant weaknesses in arrangements identified and recommendations made

3. Audit of the financial statements

Audit opinion on the financial statements

The scope of our work is set in accordance with the Code and the International Standards on Auditing (ISAs) (UK). As stated in Section 1 of this report, we are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the Authority at the year end and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

The predecessor auditors provided a qualified audit opinion over the Authority's Statement of Accounts for the year ended 31 March 2023. They reported that they could not complete their audit procedures over the Authority's share of the Wiltshire County Council Pension Scheme ('LGPS') liability of £8.2 million that was included in the Balance Sheet within the pensions liability.

As a result of the above, we have been unable to satisfy ourselves by alternative means concerning the below areas that are impacted by the valuation of the local government pension scheme pension liability at a previous year end of 31 March 2023:

- LGPS liability at 31 March 2023 of £8.2 million, which forms the opening balance for the 2023/24 reconciliation of the present value of LGPS scheme assets and liabilities as set out in Note 24c;
- The LGPS related movements in the Comprehensive Income and Expenditure Statement and the Movement in Reserves Statement for 2023/24 as set out in Note 24b; and
- The related impact on the (increase)/decrease in pension liability in the Cash Flow Statement for the 2023/24 comparatives.

Key issues arising from the accounts audit

There are two key issues arising from the accounts audit, which are the modification of our auditor's report due to the qualification of the defined benefit pension net liability, and the material adjustment for the transitional arrangements in respect of implementation of IFRS 16. More details are included in our Audit Completion Report.

Other matters

As stated in Section 1 of this report, we are also required to report to the Authority, by exception, the following matters, if:

- the Annual Governance Statement does not comply with "Delivering Good Governance in Local Government: Framework 2016 Edition" published by CIPFA/SOLACE; or
- we issue a report in the public interest under Section 24 of the Local Audit and Accountability Act 2014; or
- we make a written recommendation to the Authority under Section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

We concluded that there were no matters to bring to the Authority's attention in respect of these matters.

Audit certificate

At the end of the audit, as auditors, we are required to certify the completion of the audit. The effect of this certificate is to close the audit and marks the point when the auditor's responsibilities in respect of the audit of the period covered by the certificate have been discharged.

We cannot formally conclude the audit and issue an audit certificate for Dorset & Wiltshire Fire and Rescue Authority for the year ended 31 March 2025 in accordance with the requirements of Local Audit and Accountability Act 2014 and the Code until we have confirmation from the NAO that no additional work (beyond submission of the Assurance Statement) will be required in respect of the Whole of Government Accounts exercise.

More detailed findings can be found in our Audit Completion Report which is also being reported to this meeting of the Finance & Audit Committee.

4. Value for Money

Under the Code, we are required to consider whether the Authority has put in place proper arrangements to secure economy, efficiency, and effectiveness in its use of resources for the year ended 31 March 2025.

The Code requires us to report our commentary on the Authority's arrangements under three specified reporting criteria:

- Financial sustainability – how the Authority plans and manages its resources to ensure it can continue to deliver its services;
- Governance – how the Authority ensures it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency, and effectiveness – how the Authority uses information about its costs and performance to improve the way it manages and delivers its services.

The NAO has issued guidance for auditors to report against each of the three specified reporting criteria. The guidance also includes a number of further areas for review within each criterion for the auditor to assess those arrangements.

Our risk assessment identified one potential risk of significant weakness in respect of the HMICFRS finding of a cause of concern around promoting the right values and culture.

We asked management to complete an evidenced self-assessment of the Authority's arrangements. We then reviewed the evidence provided and carried out follow up work as appropriate to consider whether there were any significant weaknesses in the arrangements for securing economy, efficiency, and effectiveness in its use of resources.

Our commentary on the Authority's arrangements in each of these three areas is set out in Sections 5, 6 and 7 of this report. Our key recommendation in respect of the significant weakness is included in Section 8.

5. Financial sustainability

We considered how the Authority plans and manages its resources to ensure it can continue to deliver its services, including how it:

- ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- plans to bridge its funding gaps and identifies achievable savings;
- plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.

Overview and 2024/25 outturn

The Authority reported a surplus of £2.1m in its outturn against budget for 2024/25, a favourable variance of £2.2m against the approved budget. Total funding was slightly higher than budgeted for at £74m actual compared to £73.9m planned. The main driver of a more favourable performance was lower than anticipated net expenditure. The key reasons were employee costs being £1.8m under budget and increased interest receipts on cash deposits of £0.5m. The main adverse variance was an increase of £0.26m in supplies and services costs reflecting added spend on operational equipment purchase and maintenance, software licensing, and hydrant maintenance.

The positive outturn position means that instead of a slight reduction in usable reserves of £0.1m the Authority was able to add £2.2m to its usable reserves, increasing from £20.9m to just over £23m in the year. The most significant earmarked reserve is the £14m set aside for capital replacement, which increased by £3.8m in the year.

Financial planning and monitoring

The 2024-2028 Community Risk Management plan (the Community Safety Plan) outlines the Authority's strategic priorities and the demands that it must address. The Community Safety Plan therefore underpins the Authority's budget-setting. The annual budget cycle includes consideration of the key strategic issues facing the Authority over the coming years and takes into account the Resourcing and Savings Programme. The Authority considers inflationary pressures and specifically addresses the need to fund pay and pensions commitments.

Financial performance is monitored quarterly by the Finance & Audit Committee through presentation of the Financial Monitoring Report. The Financial Monitoring Reports allow members of the Finance & Audit Committee to scrutinise and understand the financial position of the Authority through the year. Each report details variances against the budget set in February 2024 and explains the underlying causes. There is sufficient detail included in each report to make the detail comprehensible, covering not just revenue but also capital, treasury, and reserves.

Alongside the Budget, the Authority issues a Medium Term Finance Plan (MTFP) each year. The MTFP sets out the Authority's anticipated financial position for the next four years. The 2024/25 Budget and MTFP were approved by the Authority on 8 February 2024 covering the period up to 2027/28. The 2024/25 Budget was balanced, but the MTFP projected deficits of £2m in 2025/26 rising up to £3.1m in 2027/28. The expectation is that reserves will be exhausted over the lifetime of the plan.

The core assumptions of the MTFP include a 6.7% increase in the government funding settlement for 2024/25 but a 0% increase afterwards, with increases in Council Tax of 2.99% in 2024/25 and 1.99% thereafter. On the costs side, pay awards for both uniformed and corporate staff are expected to be 3% in 2024/25 and 2% thereafter, with non-pay inflation increasing at approximately 2% per year for 2025/26 onwards. The MTFP includes sensitivity analysis of the likely financial impact of a 1% variation against expectation. Although the assumptions are reasonable, the Budget notes the uncertainty arising from the one-year funding settlement.

Achieving efficiency savings

The 2024/25 MTFP notes that the Authority has below-average costs and has found over £11m of annual ongoing savings since 2016. The plan includes a specific section on efficiency and value for money. The plan states an objective of saving £2.5m annually, which would be sufficient to balance the expected deficits in both 2025/26 and 2026/27. It would reduce the expected 2026/27 deficit to only £0.6m.

For 2024/25, the Authority has achieved a surplus of £2.1m against budget, demonstrating positive management of expenditure and financial control.

2025/26 financial planning

The 2025/26 Budget and MTFP was approved on 6 February 2025. The Budget sets out an improved financial position compared to the 2024/25 MTFP with a balanced budget determined. The improvements include a higher tax base than previously with an increase of 2.35%, in part driven by the 100% council tax premiums on second homes in Dorset. Conversely, the Services grant, Rural Service grant, and Funding Guarantee grant all ceased, removing £1.79m of funding compared to the prior year.

The Budget sets out all of the underlying detail and assumptions utilised, with a net budget requirement of £76.427m overall, which is anticipated to be met by funding without use of reserves.

With the changes in council tax base offset by other funding reductions and the increase in National Insurance costs, the required savings target set out in the 2024/25 MTFP of £2.5m reduces to £1.4m in 2026/27 up to £1.8m in 2028/29.

We are satisfied that the Authority has appropriate arrangements in regard to its financial planning for 2025/26 and beyond.

Based on the work carried out, we are satisfied that there are no significant weaknesses in the Authority's financial sustainability arrangements. We have not raised any improvement recommendations.

6. Governance

We considered how the Authority ensures that it makes informed decisions and properly manages its risks, including how it:

- monitors and assesses risk and how it gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
- approaches and carries out its annual budget setting process;
- ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed, including in relation to significant partnerships;
- ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee; and
- monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests), and for example where it procures or commissions services.

Risk management

The Authority has a Risk Management Policy which sets out how risks are recorded and ranks them using a risk appetite matrix. Risk maturity is determined by the Authority's understanding, knowledge, and use of risk management. The risks are reported on the Strategic Risk Register (SRR) which is reviewed by management and reported regularly at Finance & Audit Committee meetings.

Department meetings considered risks on a monthly basis, highlighting any emerging risks, with bi-monthly Service Delivery Team meetings reporting high level department risks and agreeing any additional mitigations if required. Regular directorate meetings identify and consider any potential strategic risks, and any risk with a score above 15 is reported up to the Strategic Leadership Team.

The performance management system, Sytle, records all departmental and strategic risks, and identifies risk controls and risk review processes. There is quarterly monitoring of the Authority's overall performance against the Service Delivery Plan which includes consideration of strategic risks in the Performance Reports. These reports provide an overview of the Authority's performance in each of the four core geographic areas, across the key lines of enquiry used by HMICFRS.

We note that the SRR currently only has four strategic risks that meet the scoring criteria for monitoring by the Finance & Audit Committee. These are reviewed monthly by the Head of Strategic Planning and managed by the Strategic Leadership Team. Risks with scores lower than 15 are managed by the Service Delivery Teams to which the risk relates. These are reviewed monthly by the relevant Service Delivery Team.

Internal control

The South West Audit Partnership (SWAP) are the appointed internal auditors. There is a four-year Internal Audit Strategy in place covering the period 2024-28, which was approved by the Finance & Audit Committee in March 2024. The annual Internal Audit Plans are then aligned to this strategy. The 2024/25 Internal Audit Plan was approved at the 7 March 2024 meeting of the Finance & Audit Committee, along with the Internal Audit Charter which sets out the nature, role, responsibility, status, and authority of internal auditing within the Authority.

The internal auditors report to the Finance & Audit Committee on a quarterly basis and an annual report is produced for each respective year. The quarterly reports provide a level of assurance over the internal controls and set out and prioritise actions to be taken to improve further. These are then set out in the Internal Audit Improvement Plan and recommendations are monitored for progress. The 2024/25 Internal Audit Annual Report was presented to the Finance & Audit Committee on 23 July 2025, setting out the overall work completed in year. Of the 8 opinions issued, 5 were "Substantial" assurance and 3 were "Reasonable."

Included in the annual report is the Head of Internal Audit's annual opinion. For 2024/25 this was a Substantial Assurance opinion, the highest grading available.

There were minimal audit actions included in the report, and none at priority 1 (the highest urgency). Of the 15 actions recommend in year, 8 were priority 2 and 7 were priority 3. As at the date of the report, only three actions are still in progress with the remainder having been completed.

Budget setting and budgetary control

The budget setting process takes place over a number of months, beginning with a review of the budget setting requirements. This considers the Resourcing and Savings Programme, the Capital Programme and reserves and balances. The Authority also considers at this stage whether they are likely to encounter any funding issues in the future. The budget will also take into consideration external factors such as inflation, pay awards and the funding settlement from the central government.

Strategic priorities and decisions taken by the Strategic Leadership Team are also factored into the calculations. For the past six years, funding settlements from central government have been on a one-year basis only, and have generally been finalised only after the budget-setting process is completed. In 2024/25, the final settlement was only announced on 30 April 2024 after the Budget had been approved by the Authority's members on 8 February 2024.

There are two budget seminars held between December and January which help to inform members when reviewing the budget. A further update on the provisional settlement is issued electronically. The budget is also made available for public consultation before it is set.

Decision making

All members are provided with meeting papers one week prior to respective committee meetings being held. The meeting papers are also made available via the Authority's website. The Members' Handbook outlines the arrangements in place and the responsibility of members in decision making. Included within the Members' Handbook are the expectations for members and officers to maintain a positive working relationship in order to support effective decision-making.

Staff are kept up to date and briefed on all strategic projects and decisions at the earliest opportunity.

Ensuring appropriate standards

The Authority is aware of the regulatory standards in place and has policies and procedures to ensure compliance with them, as is set out in the Members Code of Conduct and the Staff Code of Conduct. The Code of Conduct follows the best practices set out in the Local Government Ethical Standards. Gifts and hospitality are appropriately addressed, and a register is available on the Authority's website for transparency.

There is an existing cause of concern raised by His Majesty's Inspectorate of Constabularies and Fire and Rescue Services (HMICFRS). This was raised in October 2024 following the Authority's commissioning of an independent review which reported in October 2023. The HMICFRS finding was that the Authority is inadequate at promoting the right values and culture. The HMICFRS report states that *"We found strong evidence of behaviours that aren't in line with service values, and were told about some areas of the service which have a culture of tolerating unacceptable behaviour. Staff don't always have the confidence to report these issues and worryingly, when they do, they aren't always supported by managers."*

As at 31 March 2025, work had commenced by the Authority on resolving the cause of concern. A Cultural Development Committee is in place chaired by the Chief Fire Officer along with an independent co-chair. There is a Culture Action Plan setting out the Authority's planned actions on culture and measuring progress against them, with short term actions completed by April 2024 and further medium-term actions intended to complete by April 2025. As the work was still ongoing during the period we are reporting on, we have included a significant weakness in this report supported by a key recommendation that the Authority must address the issues identified by HMICFRS in their cause of concern.

During 2025/26, we are aware that internal audit has issued reporting with "Substantial" assurance on the Culture Plan. We understand that both independent consultants and HMICFRS were re-visiting the Authority in November 2025 to understand what progress has been made, and in the case of HMICFRS whether the cause of concern can be closed. We will revisit the finding of significant weakness in our 2025/26 reporting, taking all these reports into account.

Based on the work carried out, we have identified one significant weakness in the Authority's governance arrangements, for which a key recommendation has been issued in Section 8. There are no other improvement recommendations made.

7. Improving economy, efficiency, and effectiveness

We considered how the Authority uses information about its costs and performance to improve the way it manages and delivers its services, including:

- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the Authority evaluates the services it provides to assess performance and identify areas for improvement;
- how the Authority ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives; and
- where the Authority commissions or procures services, how it assesses whether it is realising the expected benefits.

Assessing performance and evaluating service delivery

The Authority has Five Key Priorities that it centres its performance management around. These are:

- making safer and healthier choices;
- protecting you and the built environment from harm;
- being there when you need us;
- making every penny count; and
- supporting and developing our people.

Performance monitoring is split depending on which of the priorities the performance metric is considered to align to. The four Local Performance and Scrutiny Committees monitor performance against priorities 1-3 within their service areas (Swindon, Wiltshire, Dorset, and Bournemouth, Christchurch, and Poole) while the Finance & Audit Committee monitors performance against priorities 4-5. Each committee receives a quarterly Performance Report covering the specific performance metrics for which they are responsible. In addition, the Finance & Audit Committee receives separate quarterly Financial Monitoring Reports which detail financial performance, progress reports from internal and external audit, and monitoring of strategic risks in the Strategic Risk Register.

At service level, performance is monitored through team and directorate management, which then feeds up to the Service Delivery Team and the Strategic Leadership Team.

The ongoing financial challenges that the Authority faces means that all areas are constantly being reviewed and evaluated to ensure they are operating efficiently. This aligns directly to one of the Authority priorities of “making every penny count.” The Productivity and Efficiency Plan published each March provides current examples of savings that have been achieved via the review and challenge process.

We are satisfied with the Authority’s arrangements to assess performance and evaluate service delivery.

Partnership working

The Authority’s key partnership arrangement is the Network Fire Services Partnership (NFSP), shared with Devon & Somerset Fire and Rescue Service (FRS), Hampshire FRS, and Kent FRS. A common fire control system is provided creating increased efficiency and effectiveness. This allows for borderless mobilisation, ensuring that the closest available resources can respond to an incident within the service areas covered. During 2024/25, a cross-partnership procurement process was undertaken to replace the existing command and control system which delivered savings for all partners. Senior officers of the Authority are active participants in the ongoing governance of this arrangement.

In addition, officers and members represent the Authority on various local strategic partnerships such as health and wellbeing boards, area boards, and local resilience forums.

Commissioning and procuring services

The Authority does not directly commission or procure any third parties to carry out services to the community on its behalf. There is usage of third-party providers in areas such as the provision of occupational health services, payroll and pensions administration, and internal audit. All of these services follow the Authority's normal procurement and contract management procedures. Performance is closely monitored by contract owners and reported to Members where appropriate.

Based on the work carried out, we are satisfied that there are no significant weaknesses in the Authority's arrangements for improving economy, efficiency, and effectiveness.

8. Recommendations

KEY:




Red - Recommendations that refer to issues that have resulted in a significant weakness in the Authority's arrangements.



Amber - Recommendations that should improve the arrangements in place at the Authority but are not as a result of identifying a significant weakness.

Current Year Issues

Culture findings arising from HMICFRS report	
<p>Governance</p>  (Red) <p>Finding The Authority was given a rating of "inadequate" for promoting the right values and culture by HMICFRS, with a cause of concern issued in October 2024.</p> <p>This followed local media reporting and the findings of an independent review commissioned by the Authority and reported in October 2023.</p> <p>We understand that work has been ongoing since the original findings, with the establishment of a Culture Development Committee which meets quarterly to monitor progress on the Culture Action Plan. Independent reporting is expected to conclude on the Authority's progress towards the end of 2025. We will consider these findings in our 2025/26 reporting.</p>	<p>Recommendation The Authority should implement its action plan on culture in order to address the issues identified by the HMICFRS report.</p> <p>Management Comment Following the outcome of the independent review and subsequent media reporting, the Service took direct action to address the issues identified. A culture action plan was developed, alongside a delivery plan and culture assurance framework. Several internal initiatives were also implemented to deliver change, and a Culture Development Committee meets on a quarterly basis, chaired by the Chief Fire Officer and an Independent Chair. The HMICFRS report subsequently issued in October 2024 rightly highlighted this issue, but action has been taken, and the Service welcomes the scheduled re-visit commencing 24 November 2025. The Service commissioned a further independent review in October 2025, and a Culture Plan Audit was completed by our Internal Auditors in Q3 2025/26, who gave a substantial assurance opinion.</p>

Prior year findings

There were no matters raised in our 2023/24 Auditor's Annual Report for us to follow up.



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