DORSET & WILTSHIRE FIRE AND RESCUE AUTHORITY

Item 26/46

Draft Minutes of the Finance & Audit Committee held at 10:00 hours on Wednesday 09 September 2026 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 Matt Bragg
Cllr Mike Parkes
Cllr Kevin Small (Chair)
Cllr Paul Hilliard (Vice Chair)
Cllr Gordon Slade
Cllr Clare Weight

Officer attendance:
Chief Fire Officer (CFO), Andy Cole
Assistant Chief Fire Officer (ACFO), David Waters
Assistant Chief Officer (ACO), Director of Financial Services & Treasurer, Ryan Maslen
Assistant Chief Officer (ACO), Director of Corporate Support & Clerk to the Authority, Vikki Shearing
Assistant Chief Officer (ACO), Director of People Services, Jenny Long
Assistant Chief Officer (ACO), Director of Service Support, Jill McCrae
Monitoring Officer, Lisa Kirkman
Democratic Services Manager, David Shaw
Democratic Services Manager, Alex Cooper

Guests:
Liam Royle - Bishop Fleming
Jodie Bromell - South West Audit Partnership (SWAP) Internal Audit Services

26/28 Welcome

26/28.1 The Chair opened the meeting and welcomed attendees.

26/29 Apologies

26/29.1 Apologies were received from Cllr Paul Oatway and Cllr Duncan Sowry-House.

26/30 Code of Conduct and Declaration of Interests

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26/30.1 The Chair asked the meeting for any disclosures of pecuniary interests under the Localism Act. There were no disclosures.

26/31 Public Questions

26/31.1 There were no public questions.

26/32 Review and approve Minutes of the Finance & Audit Committee meeting on 22 July 2026

26/32.1 The Chair asked Members to review and approve the minutes from the last meeting.

26/32.2 RESOLVED: Members approved the minutes and they were signed by the Chair as a correct record.

26/33 External Audit Progress Report 2025-26

26/33.1 At the request of the Chair, agenda item 26/33, External Audit Progress Report 2025-26, was considered after item 26/34, Internal Audit Quarterly Report - Quarter 2, to allow the required presenters to be in attendance.

26/33.2 Liam Royle, Senior Audit Manager, from Bishop Fleming presented the report. Members were advised that external audit work was progressing well, having begun in early August 2026. The only currently outstanding item was the Local Government Pension Scheme (LGPS) liability statement, which Bishop Fleming was waiting to receive from the external auditors of Wiltshire Pension Fund. Members were advised that it was not unexpected that the LGPS liability statement was outstanding at the current stage of the external audit, given the complexity of the audit work involved. Bishop Fleming was confident that this statement would be received in due course. It was noted that 2024-25 was the last year in which the Service would definitely receive a qualified overall audit opinion due to the ramifications of the 2022-23 Wiltshire Pension Fund audit issue. Members received an update on an uplift in external audit fees as a result of Public Sector Audit Appointments (PSAA) setting a standardised fee variation for all bodies that had seen the complexity and scale of their external audit work greatly increased by the backstop dates and build-back work.

26/33.3 Cllr Paul Hilliard asked whether there had been any change in accounting practices or regulations in the preceding year that could impact the external audit of the Service's accounts. Liam Royle advised that the major change related to property valuations and the ability for local authorities to utilise indexation of assets that are not due for full valuations under the five-year rolling valuation programme.

26/33.4 The Chair reminded Members that Deloitte's audit opinion for the Wiltshire Pension Fund in 2022-23 was not delivered and that this had impacted several public sector bodies, including the Service. The Chair noted that there had been no lack of assurance found in the external audit of the Service for that year, or in subsequent years, that had led to a qualified audit opinion. The

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qualified audit opinions that had stemmed from the incomplete audit of the Wiltshire Pension Fund had been outside of the Service's control. The Chair additionally expressed concern about increased audit fees, and the way in which PSAA's fees process operated.

26/33.5 RESOLVED: That the report be noted.

26/34 Internal Audit Quarterly Report – Quarter 2

26/34.1 Jodie Bromell, Director, from South West Audit Partnership (SWAP) presented the report. Two audits had been undertaken in Quarter 2 (Q2) of 2026-27. One had been a review of accounts payable, and the other was a review of accounts receivable. Reasonable assurance had been awarded in the case of both Q2 audits.

26/34.2 With reference to the review of accounts payable, Members noted the areas of good practice that had been identified. A total of four management actions had been identified, one of which was of Priority 1. The highest priority finding related to the three-way matching process for matching invoices to purchase orders (POs) and goods received notes. The other findings related to the ordering and payment procedure, segregation of duties, and a review of approval limits.

26/34.3 In response to a query from Cllr Clare Weight regarding any skills gaps within the team handling accounts payable, Assistant Chief Officer (ACO), Director of Financial Services & Treasurer, Ryan Maslen advised Members that whilst it would be ideal to only pay invoices for which there was an associated PO created in advance, this was not always possible. In the case of utility bills, as an example, the Service did not know what the amount due would be until the bills were received. The Service would be able to raise blanket POs and to estimate costs, but this would not deliver the appropriate level of scrutiny and certainty of outgoing payments. ACO Maslen reminded Members that all payments were subject to three levels of scrutiny internally before being processed, and that the uninterrupted payment of invoices in line with these checks was a priority for the Service. ACO Maslen advised Members that the findings of the audit were acknowledged and would be responded to.

26/34.4 The Chair asked Members to note that contracted purchases may not always have an associated PO, as the contract was effectively the PO in those cases.

26/34.5 Cllr Gordon Slade queried the value for money delivered in the rental of a camera for 12 months at a cost of £29,128.50. ACO Maslen responded that the particular case would be looked into and that all departments were considering value for money as part of their purchasing and procurement. ACO Maslen asked Members to note that the Service often needed specialist equipment that may command a premium price to purchase or rent.

26/34.6 Cllr Matt Bragg asked for assurance that the Service was following its own procedures and not paying for procedures to be audited if not in use. ACO Maslen responded that an important element of the internal audit process was

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to identify areas where practice did not align with policy in order that the work could be undertaken to ensure alignment.

26/34.7 With reference to the review of accounts receivable, Members noted the areas of good practice that had been identified. A total of three management actions had been identified, none of which were of Priority 1. The findings related to procedures, raising and approving invoices, and debt management and recovery.

26/34.8 Members noted that SWAP were halfway through the internal audit plan for 2026-27, with four audits remaining to be completed. The Q3 audits were set to be scoped in the near future.

26/34.9 RESOLVED: That the findings of the audits be noted and the management responses be approved.

26/35 Internal Audit Progress Report – Quarter 2

26/35.1 Assistant Chief Officer (ACO), Director of Service Support, Jill McCrae presented the report. In respect of the overtime (and secondary contract) management improvement actions, Members were asked to note that completion and sign-off would take place before the end of September 2026. All other actions were progressing as expected or had been completed.

26/35.2 Cllr Weight enquired as to why the overtime (and secondary contract) management action remained in progress when there had been discussion at the Committee's meeting in February of a minimum 90-day turnaround time for Gartan system works, a period that had been far exceeded. ACO McCrae advised Members that the deadline for the specific piece of work referred to was September 2026, and that it would be completed by then.

26/35.3 RESOLVED: That the progress made in Audit Improvement Plan activities be noted.

26/36 Financial Monitoring Report – Quarter 1

26/36.1 ACO Maslen presented the report.

26/36.2 In response to a question from Cllr Hilliard regarding a 20% cut to the Protection Uplift grant allocation for 2026-27, ACO Maslen advised that the grant was introduced by the government following the tragic fire at Grenfell Tower. Members were advised that there had been a downward movement in funding across the fire sector. At this stage in the year, the Service was typically aware of what grant would be received but the Governmental change moving the fire sector from sitting with the Home Office to the Ministry of Housing, Communities and Local Government (MHCLG) had meant that the timelines for being fully notified of the grant amount had been elongated. Total funding allocated for this grant across the sector was expected to drop from £10m to £8m, indicating that a 20% reduction was likely for the Service, and that a consequent budget pressure of £0.045m would be created.

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26/36.3 Cllr Weight asked that the Committee continue to receive an update on any unused grants held by the Service as part of Appendix B to the report, as it had done at previous meetings. ACO Maslen confirmed that this information would be provided going forward.

26/36.4 RESOLVED: That the financial position as at 30 June 2026 be noted.

26/37 Performance Report - Quarter 1

26/37.1 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.

26/37.2 In respect of 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?* Assistant Chief Officer (ACO), Director of Corporate Support & Clerk to the Authority, Vikki Shearing responded to Cllr Bragg's question about the use of Microsoft Copilot as the Service's primary AI tool. ACO Shearing advised that Microsoft Copilot had been selected as the Service's primary general-use AI tool as a result of its availability through existing Microsoft licensing arrangements. Members were advised that this did not preclude the use or consideration of other AI tools where these were appropriate for specific purposes or service areas. Cllr Bragg advocated for the Service divesting itself from US-based AI products, in line with the practice of certain European governments and public bodies.

26/37.3 Cllr Paul Hilliard requested an update on the rollout of new P1 appliances, and their reception among operational staff members, and on the procurement of body-worn cameras (BWCs). ACO McCrae advised Members that the Service ordered P1 (rural and urban) and P4 (heavy off-road) appliances in batches of 16. The Service was seeing the benefit of having completed design work on new batches of appliances before reaching the stage of ordering the appliances. Significant pre-engagement work took place to understand the requirements for any appliance, and the capabilities that would need to be available on the vehicle. ACO Maslen advised that the Service collaborated as much as it could with peer services before procuring new appliances. Assistant Chief Fire Officer (ACFO), David Waters advised Members that staff felt more engaged in procurement now than they had in the past, and that staff engagement would continue to be a key focus in procurement going forward. In terms of BWCs, ACFO Waters advised that the devices provided utility in recording decision making, fire safety, and incident response, all of which could then be reviewed after the fact.

26/37.4 ACO Shearing reported on KLOE 13 sub-diagnostic - *How effective and efficient are we at managing data?* In response to a question from Cllr Bragg regarding the use of AI by those persons submitting Freedom of Information (FOI) Act requests to the Service, and the use of AI in providing a response, ACO Shearing advised that the content requested through these means was

generally information held by the Service so the use of AI in formulating a response was not necessarily a consideration for Officers.

26/37.5 Cllr Weight enquired about the Cyber Essentials certification, and what was involved in attaining the accreditation. ACO Shearing informed Members that the Service asked its suppliers to meet the Cyber Essentials accreditation standard so should also be able to meet this standard itself. ACO Shearing advised that the accreditation was initially attained via self-assessment against a baseline of five technical security controls. The scheme, which was backed by the government and supported by the National Cyber Security Centre, was intended to encourage public sector organisations to better protect themselves against common online threats.

26/37.6 Assistant Chief Officer (ACO), Director of People Services, Jenny Long reported on KLOE 8 sub-diagnostic - *How well do we understand the wellbeing needs of our workforce and act to improve workforce wellbeing?* ACO Long responded to a query from Cllr Mike Parkes regarding the increase in sickness amongst on-call staff in Q1, and whether this would increase again in Q2 following the heightened activity of the summer months. ACO Long advised that it was anticipated that sickness absences would increase in Q2 due to the operational activity levels seen during the summer months. Members were asked to note that on-call sickness was counted in calendar days rather than shift days, meaning that staff may take sick days on dates that they were not due to turn out for on-call work.

26/37.7 Cllr Weight asked a question about the staff groups in which staff that had met the trigger for short-term sickness but had not had a meeting with their line manager on the subject were working. ACO Long advised that the operational workforce was the largest staff group and that, consequently, these cases would stem primarily from that area. Cllr Weight further enquired as to whether there were any practical issues in bringing staff and their line managers together to conduct these meetings. ACO Long informed Members that the answer was a combination of several factors including workloads, secondary employment for on-call staff, and the bedding-in period for the new HR system. Members were assured that work was being undertaken to embed the purpose and importance of these meetings.

26/37.8 ACO Long reported on KLOE 10 sub-diagnostic - *How well do we identify and address potential disproportionality in recruitment, retention, and progression?* In response to a question from Cllr Parkes regarding the steps that were being taken to ensure that more on-call staff joined the Service than left it, Chief Fire Officer (CFO) Andy Cole responded that the Service had been in a net on-call staff loss position for a long time. Consequently, that there had been 16 new starters in Q1 and 14 leavers was a positive sign. Members were advised that the station reviews process and recent operational activity levels had generated an increase in applications for on-call positions.

26/37.9 Cllr Slade enquired as to the primary reason that female Firefighters gave for leaving the Service in exit interviews or surveys. CFO Cole advised that retirement, employment elsewhere, and work-life balance were the most

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common reasons given by operational staff when leaving the Service. ACO Long asked Members to note that the Service made it clear to all operational applicants what the requirements, physical and otherwise, of their role would be. ACO Long assured Members that the Service was committed to continually strengthening its positive action initiatives, in order that anyone could feel that a career in the Service was open to them.

26/37.10 Cllr Weight sought further information on a pilot programme to eliminate practical testing for operational applicants that did not add value. ACO Long informed Members that all practical tests were being reviewed to ensure that they were role relevant. Members were assured that the Service was flexible in its use of practical testing, allowing those applicants that required alternative forms of testing access to them where appropriate. In response to a query from Cllr Bragg, ACO Long confirmed that the details of the tests that the Service utilised as part of the operational application process were referred to in detail on the Service's website.

26/37.11 In response to a question from Cllr Parkes regarding the support that was given to staff members undergoing a disciplinary process, ACO Long informed Members that the Service supported all individuals involved in a disciplinary process for its full duration. Members noted that the Service had a team dedicated to disciplinary processes, and that this had significantly enhanced the process.

26/37.12 Regarding the Enterprise Day held at South Wilts Grammar School, ACO Long responded to a query from the Chair by advising that this event was likely arranged due to a staff member having contacts within the school. Members were advised of the resourcing implications of attending schools for these events, and of the difficulty involved in wholetime Firefighters attending these events due to the likelihood of their being called away.

26/37.13 Cllr Small requested an update on the Service's ability to send crews to attend local Pride events. ACO Long and Lisa Kirkman, Monitoring Officer, informed Members that the Service had taken legal advice following a recent High Court judgment concerning uniformed police participation in a Pride parade. Members were advised that the Service would attend Pride events where this formed part of its normal community engagement activity but would avoid participation in parades or any overt association with event organisers that could reasonably be perceived as institutional endorsement of a political position. Cllr Parkes queried how the Service would react to an instance where a member of staff objected to attending one of these specific events. ACO Long responded that a staff member's attendance at these community engagement events, where it formed part of that staff member's normal duties, would be required.

26/37.14 ACO Long reported on KLOE 11 - *How well do we develop leadership and capability?* In response to a question from Cllr Bragg regarding the exit interview process operated by the Service, ACO Long advised that the Service did not always see as many staff leavers take part in this process as it would

like and that Officers were considering the ways that greater uptake of exit interviews could be achieved.

26/37.15 RESOLVED: Members reviewed and approved the Quarter 1 2026-27 Performance Report, as detailed in Appendix A of the report.

26/38 Strategic Risk Register

26/38.1 ACO McCrae presented the report. Members were updated on the risk surrounding contaminants, which was currently a high-level service risk, rather than a strategic risk. ACO McCrae advised that the Service was closely monitoring the risk, and Members were asked to note that a reassessment of the risk onto the strategic register may take place in the future.

26/38.2 RESOLVED: Members reviewed and noted the strategic risks and mitigations, as detailed within Appendix A of the report.

26/39 Culture Action Plan Strategic Highlight Report

26/39.1 CFO Cole presented the report. The delivery of the project remained on track, and Members were asked to note the progress that had been made in strengthening workplace culture. The Service had developed Our Plan to Build a Better Workplace (OPBBW), which deliberately moved away from referencing "culture" in its title. This was intended to reflect the principle that culture was not the responsibility of a single function or department; it was demonstrated through how staff conduct themselves at work, how decisions were made, and how services were delivered. Officers would now focus on delivering OPBBW, and on embedding the progress already made as part of this project.

26/39.2 RESOLVED: Members noted the Culture Action Plan Strategic Highlight Report.

26/40 Future Training Centre Provision

26/40.1 ACO McCrae presented the report. Members were asked to note that Appendix A to the report required an update in the overall project risk position section to align with the current project status, which was set out as "slight slippage" in the report.

26/40.2 In response to a question from Cllr Weight, CFO Cole advised Members that since the original designs were developed, updated guidance from the National Fire Chiefs Council (NFCC) and National Operational Guidance (NOG) had introduced enhanced requirements for live fire behaviour training. Consequently, the Service had paused the project for Weymouth to work with the design team, the contractors, and internal training teams to review the fire house design and ensure that the facilities could meet revised operational requirements and the planning constraints for the site. ACFO Waters informed Members that no training centre could support all training eventualities, and that the Service was now using pre-demolition buildings to conduct some of these training exercises.

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26/40.3 Cllr Weight requested an update on the extension of the lease at West Moors Training Centre. ACO McCrae informed Members that the lease arrangement for the West Moors Training Centre site was in need of extension whilst the development of the new Centre at Weymouth was taking place. A buffer time period also had to be built into the lease agreement to allow the Service to exit the West Moors site in an appropriate amount of time.

26/40.4 Cllr Weight sought clarification on the way that the Fire Authority would be approached about increasing funding for training centre development, if the requirements of the ongoing projects exceeded the allocated budget. The Chair responded that the Authority had approved the designs of both new training centres and that, consequently, it was necessary that it provide suitable funding for those sites to comply with legislative changes and unforeseen delays. ACO Maslen asked Members to note that any amount required in addition to the sum originally allocated to commission and deliver the projects would need to be approved by the Authority.

26/40.5 RESOLVED: Members reviewed and noted the progress of the Future Training Centre Provision project, as detailed within Appendix A.

26/41 Date of Next Meeting

26/41.1 The Chair confirmed the date of the next Finance & Audit Committee meeting as Wednesday 02 December 2026.

Meeting ended at 11:23 hours.

Signed: _____

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