



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 24/28

MEETING	Finance & Audit Committee
DATE OF MEETING	24 July 2024
SUBJECT OF THE REPORT	Internal Audit Annual report and Opinion 2023-24
STATUS OF REPORT	For open publication
PURPOSE OF REPORT	To consider and note
EXECUTIVE SUMMARY	<p>This report provides Members with a summary of the work of Internal Audit during 2023-24.</p> <p>The Head of Internal Audit has provided the following Annual Opinion for 2023-24:</p> <p>“On the balance of our 2023/24 audit work for Dorset & Wiltshire Fire and Rescue Service, enhanced by the work of external agencies, I am able to offer a Substantial Assurance opinion in respect of the areas reviewed during the year”.</p> <p>“A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.”</p> <p>The basis upon which the opinion has been reached is detailed within Appendix A to this report.</p>
RISK ASSESSMENT	<p>Failure to ensure a sound internal audit function may lead to reputational or financial issues. This report is a key control measure associated with mitigating this risk.</p>
COMMUNITY IMPACT ASSESSMENT	None for the purposes of this report

<p>ENVIRONMENTAL IMPACT ASSESSMENT</p>	<p>None for the purposes of this report</p>
<p>BUDGET IMPLICATIONS</p>	<p>None for the purposes of this report</p>
<p>RECOMMENDATION</p>	<p>Members are asked to:</p> <ol style="list-style-type: none"> 1. Review the findings of the Internal Audit Annual report and Opinion 2023-24.
<p>BACKGROUND PAPERS</p>	<p>None for the purposes of this report</p>
<p>APPENDIX</p>	<p>Appendix A – Internal Audit Annual Opinion Report 2023-24</p>
<p>REPORT ORIGINATOR AND CONTACT</p>	<p>Name: Dan Newens, Assistant Director, SWAP Internal Audit Services</p> <p>Email: daniel.newens@swapaudit.co.uk</p> <p>Tel no: 07730 198838</p>