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# Audit Improvement Plan Activities



**DORSET & WILTSHIRE**  
**FIRE AND RESCUE**

## Audit Improvement Plan Activities

### KEY FOR RECOMMENDATION PRIORITY

<b>Priority 1</b>	- Findings that are fundamental to the integrity of the Service’s business processes and require the immediate attention of management.
<b>Priority 2</b>	- Important findings that need to be resolved by management.
<b>Priority 3</b>	- Findings that require attention.

### Secondary Contracts – Director – People Services

Main Recommendations	Priority	Management Response	Implementation Plan	Management Update	Progress
<p><b>1. Monitoring of Secondary Contracts</b></p> <p>Whilst speaking with our sampled line managers, none of them were aware of any formal reporting or monitoring requirements for secondary contracts. There were instances of line managers performing local monthly wellbeing check-ins with employees, however, also instances of no monitoring.</p> <p>There is an expectation that the individual with the secondary contract will manage their hours and ensure safe working, with employees required to sign a declaration when applying for a secondary contract, confirming they are aware of their responsibilities with monitoring their working hours and rest breaks. However, it would be beneficial for the Service to introduce more formal monitoring requirements, to</p>	<b>3</b>	<p>The observations and associated recommendations of the audit are accepted and there is a recognition that monitoring arrangements would benefit from further strengthening, including the introduction of wellbeing support. In relation to the suggestions: -</p> <ul style="list-style-type: none"> <li>• Monthly wellbeing calls with their line managers – the Area Leadership Team are planning to introduce quarterly on-call contract reviews. Whilst not monthly, this new arrangement will ensure that a structured</li> </ul>	<p><b>Recommendation/Corrective Action:</b> To introduce more formal monitoring requirements, to provide assurance that working time regulations are being adhered to.</p> <p><b>Responsibility:</b> Director - Community Safety</p> <p><b>Target Date:</b> 31 March 2024</p>	<p>A process is now in place to monitor daily, those staff who have dual contracts, and implement the required controls to ensure compliance with working time regulations.</p>	Complete

<p>provide assurance that working time regulations are being adhered to.</p> <p>Whilst determining the exact means of monitoring resides with the Service, some ideas which were discussed during the course of the review are provided below:</p> <ul style="list-style-type: none"> <li>• Requiring those with secondary contracts to have monthly wellbeing calls with their line managers, rather than the current annual 1:1 requirement.</li> <li>• Requiring the substantive line manager to have a periodic discussion with the secondary line manager, to enable considerations of hours worked.</li> <li>• Introduction of central monitoring of secondary contracts, such as checks on timesheets and/or rotating systems.</li> </ul> <p>Any changes to current arrangements should be reflected within the Service's procedure document, which is currently due for review, and also formally rolled out to applicable employees and line managers.</p>	<p>meeting is set in place that will include a wellbeing check.</p> <ul style="list-style-type: none"> <li>• Line manager discussions – the Area Leadership Team can also ensure that line manager discussions take place following the quarterly meetings.</li> <li>• Introduction of central monitoring of secondary contracts – the procedure is owned by Response Support who will ensure that monitoring arrangements are strengthened, to include audits of working hours.</li> </ul>			
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Main Recommendations	Priority	Management Response	Implementation Plan	Management Update	Progress
<p><b>1. Payroll Policy / Procedure Documentation</b></p> <p>When reviewing the payroll process within the Service, it was found that there is no formal documented policy or procedure for activities undertaken by the payroll function. Whilst we are comfortable that employees receive adequate information within their contracts in regard to their payroll terms and conditions, it is recommended that it would be beneficial to have a documented procedure and/or policy implemented within the Service to ensure consistency is maintained during any unexpected absences from the payroll team. This would also support the training of new starters.</p> <p>As no issues with payroll processes have been found during this review, and supporting documentation such as the payroll schedule are in place, it has been deemed most appropriate to place this as a Priority 3 action.</p>	3	<p>The observations and associated recommendation of the audit are accepted and there is a recognition that the payroll function would benefit from a document which outlines the standard processes in place within the payroll team's responsibilities. A payroll process document will be produced by the end of December 2023.</p>	<p><b>Recommendation/Corrective Action:</b></p> <p>The Service should develop a document which outlines the standard processes in place within the payroll team's responsibilities. This document should incorporate the payroll schedule.</p> <p><b>Responsibility:</b></p> <p>Employee Relations Officer</p> <p><b>Target Date:</b></p> <p>31 March 2024</p>	<p>A new payroll guide has been developed and distributed to the team.</p>	<p>Complete</p>

Main Recommendations	Priority	Management Response	Implementation Plan	Management Update	Progress
<p><b>1. P-Card Application &amp; Approval</b>            We sampled 5 employees' applications and approvals for obtaining a P-card. For 2 out of 5 of the samples tested, the applications and approvals were not available as they were completed in paper format, prior to the updated process, and archived. This meant that it was not possible to see the terms of the agreement, including the blocking list for card usage.</p>	3	<p>The observations and associated recommendation of the audit are accepted and P-card users without electronic copies will be asked to sign their agreements again. Records will be updated to reflect this.</p>	<p><b>Recommendation/Corrective Action:</b>            It is recommended that all P-card users that do not have electronic copies are asked to re-sign agreements, with electronic copies stored. This will ensure that records are up to date and that employees are signed up to the most up to date procedures and requirements, providing clarity over terms to support any instances of dispute.</p> <p><b>Responsibility:</b>            Chief Accountant</p> <p><b>Target Date:</b>            30 April 2024</p>	<p>Electronic agreements are now in place for all relevant individuals.</p>	<p>Complete</p>