



BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

Members of Audit and Standards Committee.

Bedford Borough Councillors: C Atkins and J Gambold

Central Bedfordshire Councillors: P Duckett, R Berry and I Shingler

Luton Borough Councillors: J Burnett and D Franks

A meeting of **Audit and Standards Committee** will be held virtually on **Tuesday, 21 September 2021** starting at **10.00 am**.

John Atkinson
Secretary/Monitoring Officer

A G E N D A

Item	Subject	Lead	Purpose of Discussion
1.	Apologies	Chair	
2.	Declarations of Disclosable Pecuniary and Other Interests	Chair	Members are requested to disclose the existence and nature of any disclosable pecuniary interest and any other interests as required by the Fire Authority's Code of Conduct (see note below).
3.	Communications	Chair	(Pages 5 - 16)

Item	Subject	Lead	Purpose of Discussion
4.	Minutes	Chair	To confirm minutes of the meeting held on 14 July 2021 (Pages 17 - 32)
5.	Public Participation		To receive any questions put to the Authority under the Public Participation Scheme
6.	Internal Audit Progress Report (RSM)	RSM	To consider a report (Pages 33 - 40)
7.	Statement of Assurance	ACFO	To consider a report (Pages 41 - 62)
8.	Audit and Governance Action Plan Monitoring - Exception Report and Summary Analysis	HGAM	To consider a report (Pages 63 - 84)
9.	Cyber Security Update	HICT	To consider a report (Pages 85 - 88)
10.	Firefighter Pension Schemes Local Pension Board Report 2020/21	ACO	To consider a report (Pages 89 - 104)
11.	Corporate Risk Register - Exception Report	HGAM	To consider a report (Pages 105 - 110)
12.	Review of Work Programme 2021/22	ACO	To consider a report (Pages 111 - 116)
	Next Meeting		10.00 am on 2 December 2021 to be held virtually

Item

Subject

Lead

Purpose of Discussion

DECLARATIONS OF INTEREST

From 1 July 2012 new regulations were introduced on Disclosable Pecuniary Interests (DPIs). The interests are set out in the Schedule to the Code of Conduct adopted by the Fire Authority on 28 June 2012. Members are statutorily required to notify the Monitoring Officer (MO) of any such interest which they, or a spouse or civil partner or a person they live with as such, have where they know of the interest.

A Member must make a verbal declaration of the existence and nature of any Disclosable Pecuniary Interest and any other interest as defined in paragraph 7 of the Fire Authority's Code of Conduct at any meeting of the Fire Authority, a Committee (or Sub-Committee) at which the Member is present and, in the case of a DPI, withdraw from participating in the meeting where an item of business which affects or relates to the subject matter of that interest is under consideration, at or before the consideration of the item of business or as soon as the interest becomes apparent.

This page is intentionally left blank

Emergency Services News Briefing

August 2021



Contents

Introduction	3
Police	4
Police and Fire	8
Risk appetite – its slippery	9
Fire	11

Introduction

In this edition of our news briefing, we draw attention to some of the key developments and publications affecting the sector, with particular focus on the outcomes presented by Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services' (HMICFRS) State of Policing report and its inspection programme for the coming year.

We also look at the launch of the Community Risk Management Planning Fire Standard and how the National Fire Chiefs Council plans will be delivered in the coming three years.

With a focus on risk, we provide a spotlight on risk appetite, which can be complicated to understand, a challenge to establish and difficult to apply.



A few questions for audit committees to consider on the articles covered within this publication.

- Are you fully aware of the briefings and publications referred to here?
- Have you been briefed on whether management have considered the impacts on your organisation(s), and how it affects the risk profile(s)?
- Do any of the projects covered in this briefing provide you with a third line of assurance, are you sighted on this assurance, and does this duplicate any other assurance you are receiving?
- Are there any assurance gaps highlighted by this briefing?



Police

State of Policing

The annual assessment of policing in England and Wales 2020 provides an overview of the findings of HMICFRS' inspections carried out between 31 March 2020 and 31 March 2021, including a summary of police effectiveness, efficiency and legitimacy (PEEL) inspections. HMICFRS also sets out the full list of its inspections and other work. The results of individual inspections enable an assessment of the performance of individual forces, or a more general assessment of performance in specific aspects of policing.

Key points include:

- the pandemic has intensified the vulnerability of certain people, and combined with failing public services, this has increased demand on the police;
- the service adapted well to new ways of working with some officers and staff in support roles working effectively from home. However, the majority of officers reported for duty as usual;
- there was a shift in the types of crimes being committed. With people staying at home and shops closed during lockdowns and restrictions, burglaries and shoplifting naturally reduced. These crimes however rose again following the easing of restrictions;
- the effects of lockdown led to a number of other crimes, particularly those committed online. On 12 May 2021, the government introduced the draft Online Safety Bill;
- the Home Office is responsible 'for three principal pillars of essential technology' for the emergency services. HMICFRS noted that the efficiency and effectiveness of the police has been put at risk due to the significant delays and cost overruns in technology, and failures in specification and procurement;
- the Emergency Services Network (ESN) was set to replace the current Airwave system in 2017, four years later, there has been limited progress on this initiative. HMICFRS highlighted that this is somewhat due to the failures in planning and collaboration between contractors and organisations working to different technical standards. Every year that the ESN is postponed costs the public purse around £650m and the project has already gone over budget by £3.1bn;
- the police also rely on the Police National Computer (PNC) which is due to be replaced by the new Law Enforcement Data Service (LEDS), however this too has been delayed. The delay has resulted in the 'ageing PNC' still being used as the national police computer system;
- following the Home Office's announcement of plans to increase police officer numbers by 20,000 over the next three years, the Inspectorate notes that in the year to March 2021, 8,771 officers had been recruited, against a target of 6,000;
- the inspectorate notes that when it comes to funding, there is a 'clear need for multi-year statements' to ensure that forces have the certainty, stability and predictability they need. The police need to invest for the longer term, particularly in technology, to become more efficient; and
- the inspectorate intends to propose a network code to enable the police service to achieve greater efficiency and effectiveness. The network would apply to police ICT to ensure 'the complete interoperability of ICT systems.'

[Read more](#)

Policing inspection programme and framework 2021/22

HMICFRS's inspection programme and framework for policing will comprise of PEEL assessments and national thematic inspections, amongst others for the year 2021/22. HMICFRS has also amended its [organisational strategy](#). The organisational strategy was first published in 2016; since then there have been many changes in policing and the HMICFRS (previously known as HMIC) is now responsible for inspecting fire and rescue services. Other key changes include pressures on services as a result of the pandemic and the use of new technologies, data and artificial intelligence. As a result, a revised strategy has been published.

The revised strategy explains what HMICFRS aims to achieve as it fulfils statutory objectives, and how it will continue to go about using its 'powers, insight and influence to best effect over the coming years.'

[Read more](#)

Police Remuneration Review Body report

The Police Remuneration Review Body (PRRB) has published a report setting out its analysis of evidence provided by relevant organisations and makes recommendations for police officers' pay in England and Wales. [The government responded to the report in Parliament](#). The Home Secretary, Priti Patel, has also written to the Chair of the Police Remuneration Review Body in response to the report. The Home Secretary stated that police officers earning more than £24,000 would not receive any additional pay, while those earning less than this amount will receive an additional £250. The pay award will take effect from 1 September 2021.

[Read more](#)

National Crime Agency inspection

HMICFRS has published the findings from its inspection of the National Crime Agency (NCA). HMICFRS is required by the Crime and Courts Act 2013 to inspect the NCA, the inspection examines its crime reduction (investigations) function managed through its UK-wide branch network.

HMICFRS found that the NCA has struggled to improve its slow and inefficient IT systems due to the short-term and uncertain nature of its funding, which could be detracting from the agency's operational work.

The inspectorate made several recommendations, including that:

- the Home Office should make it clear how much money the NCA will have for the next three years to allow the agency to invest in longer-term projects;
- the NCA should ensure officers are not using personal mobile phones to obtain evidence and communicate during covert operations;
- the NCA should ensure all officers have access to a radio during operations or when dealing with suspects, and that officers have the knowledge and confidence to use these radios correctly; and
- the NCA should consider investing in updated surveillance equipment so that officers have the quality of equipment needed to tackle the most sophisticated criminals.

[Read more](#)

A review of 'Fraud: Time to choose'

HMICFRS has published a report presenting findings on the progress that has been made following the 2019 [inspection of the police response to fraud](#) where there was 16 recommendations made and five areas for improvement identified. It found that 10 of 16 recommendations have been implemented, with progress made on a further two. Three recommendations remain outstanding, and one is no longer relevant.

Recommendations from the 2019 HMICFRS report that are yet to be implemented include:

- evaluating the effectiveness of fraud protection advice given to the public by police forces;
- identifying, evaluating and disseminating best practice advice on the police response to fraud; and
- police forces publishing their policies for responding to and investigating fraud to make it clear to victims what they can expect when they report a fraud.

HMICFRS found that the detrimental effect of fraud is 'as great today as it has ever been.' In the year ending March 2021, although other crimes decreased by 19 per cent, overall levels of crime stayed the same because of a large increase in fraud and computer misuse offences. However, the inspectorate said fraud continues to be treated as a low-priority or victimless crime.

The inspectorate found that the fundamental problem is a disparity between the amount of work fraud creates for the police and the resources allocated to it. It also said that because funding is only confirmed a year at a time, and with relatively short notice, it makes it difficult to plan and invest for the long term.

The inspectorate has made three new recommendations, including that the National Police Chiefs' Council Coordinator for Economic Crime, National Crime Agency, National Economic Crime Centre and City of London Police should work together to set up an effective national tasking and co-ordination process for fraud.

[Read more](#)

Police funding for England and Wales 2015 to 2022

The Home Office has published information on agreed police funding in England and Wales between the financial years ending March 2016 and March 2022. Key findings include:

- £15,877m in police funding for England and Wales has been agreed for the financial year ending March 2022;
- overall funding has increased nominally by £433m (2.8 per cent) compared with the previous financial year; and
- funding has grown in real terms for the fifth consecutive year following a decline between the financial years ending 2011 and 2017.

[Read more](#)

Demand capacity and welfare survey

The Police Federation of England and Wales (PFEW) has published findings from a survey of 12,471 rank and file police officers. Key findings include:

- 69 per cent of all respondents linked 'work-related difficulties' to their distress. Of these respondents, 58 per cent experienced work-related mental health and wellbeing difficulties and cited heavy workloads as a factor;
- 71 per cent of those who sought help for mental health and wellbeing had disclosed this information to line managers, with 67 per cent claiming they were 'adequately' supported by the police service after doing so;
- 74 per cent indicated they were aware of force provided support services, such as resilience training, mindfulness workshops, and mental health awareness programmes; and
- 55 per cent of respondents indicated that they thought the police service encourages staff to talk openly about mental health and wellbeing.

[Read more](#)



Review into the role of police and crime commissioners

The Home Office has announced part two of the review into the role of police and crime commissioners (PCCs). Kit Malthouse, Crime and Policing Minister, wrote to all PCCs stating that the second part of the review will help examine further ways to strengthen and expand the role of the PCC with a focus on the tools and levers needed to enhance their efforts to cut crime.

The first stage of the Review, which concluded last October, made recommendations to the Home Secretary on how to improve the accountability, scrutiny and transparency of the current PCC model.

[Read more](#)

Police officer uplift quarterly update

The Home Office has published its latest statistics on police workforce numbers. The figures show that as at 30 June 2021, an extra 9,814 police officers have been recruited across all 43 police forces in England and Wales. The latest figures follow the launch of the government's [Beating Crime Plan](#), aimed at reducing crime, protecting victims and making the country safer. The plan includes ensuring each neighbourhood has named, contactable police officers, who know their area and are best placed to ensure that persistent crime and anti-social behaviour is tackled.

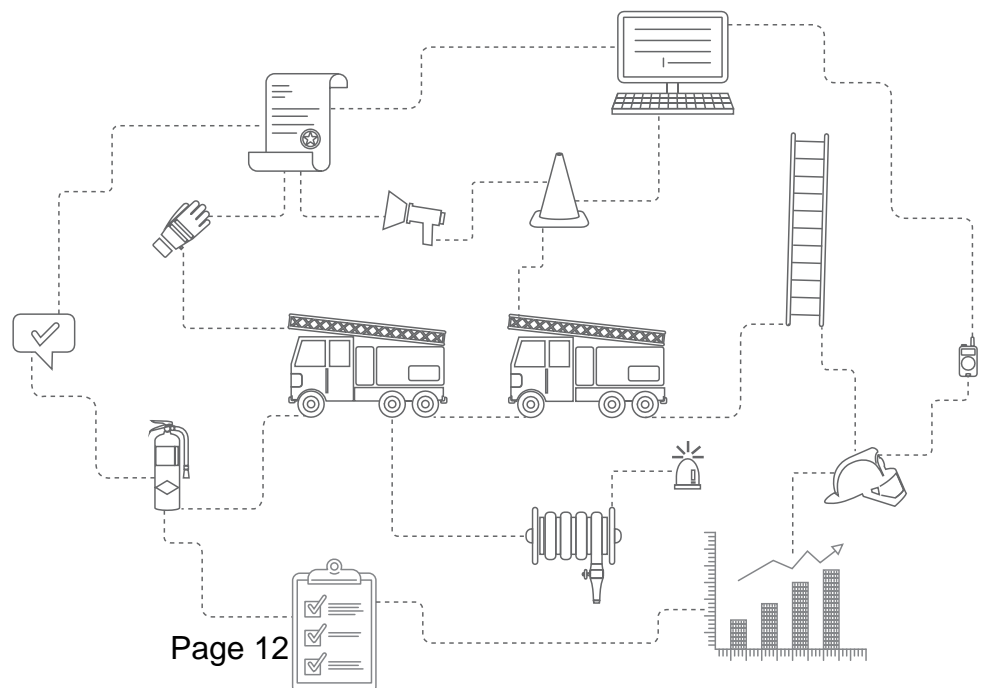
[Read more](#)

Police and Fire

Climate change risk: A guide for Audit and Risk Assurance Committees

The National Audit Office (NAO) has published a good practice guide to assist Audit and Risk Assurance Committees (ARAC) 'recognise how climate change risks could manifest themselves and support them in challenging senior management on their approach to managing climate change risks.' The guide provides examples of how climate change associated risks have been considered as part of an organisations risk management framework. The NAO provides a set of questions to assist ARAC at each of the key stages and sets out key guidance materials for organisations to utilise. The central focus of the guide are ARAC chairs however the information and principles are designed to share good practice across the public sector. The NAO states that 'climate change and the nature of its impact on organisations globally is changing rapidly. This guide acknowledges the evolving nature of climate change and its associated risks and opportunities' and will be refreshed in the future to reflect those changes.

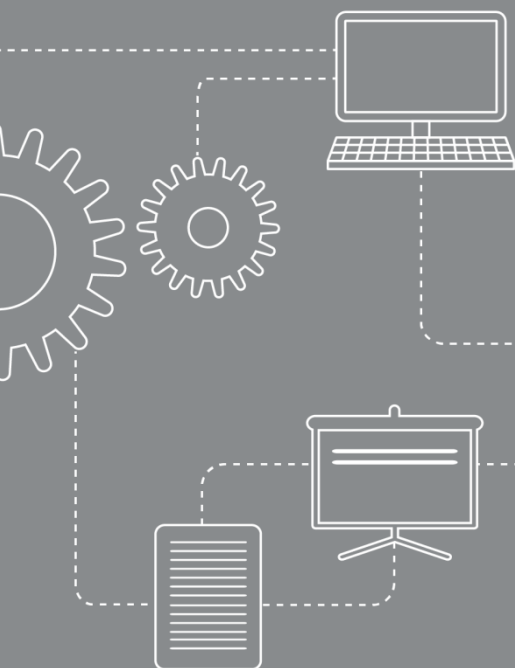
[Read more](#)



Risk appetite – its slippery

Risk appetite - complicated to understand, a challenge to establish, difficult to apply. Many senior management team boards (or their equivalents) give up.

However, I think the risk appetite conversation is a healthy (essential) board (or their equivalent) discussion – exploring as a collective what type of risk we are facing? How much risk we are exposed to? And how much risk we are prepared to take? - in pursuit of our objectives. If we understand this then we are in a much better position to manage risk in making decisions, monitoring risks and assurances.



Decision making

- Using risk appetite themes to aid risk identification across operations.
- Inclusion in all reports to the board (or their equivalent) explicitly including risk appetite implications and how this will be addressed (if required).
- Inclusion of risk appetite themes and levels in all agendas for management meetings to keep at the forefront, in view and act as a point of reference.

Monitoring

- Alignment of existing risks with risk appetite themes across the organisation.
- Reporting the volume (and approximation of cumulative exposure) of risks by risk theme v risk appetite.
- Development of a set of KPI's and tolerances to help measure and inform risk appetite.

Assurance

- Creation of a set of strategic risks reflective of the risk appetite themes and the development of an assurance map in connection with the key risk control environment.
- Using risk appetite to guide the development of the Internal Audit Plan (perhaps when prioritising coverage).
- Reporting on emerging risk exposures and the risk appetite implications.

Like I said, 'it's slippery.'

How has coronavirus impacted on your risk appetite

I have also shared some of the [key findings](#) from a recent RSM risk appetite survey, as well as draw on my own recent experiences, to help tease out what might be some worthwhile risk appetite takeaways for session participants.

Access the recording [here](#).

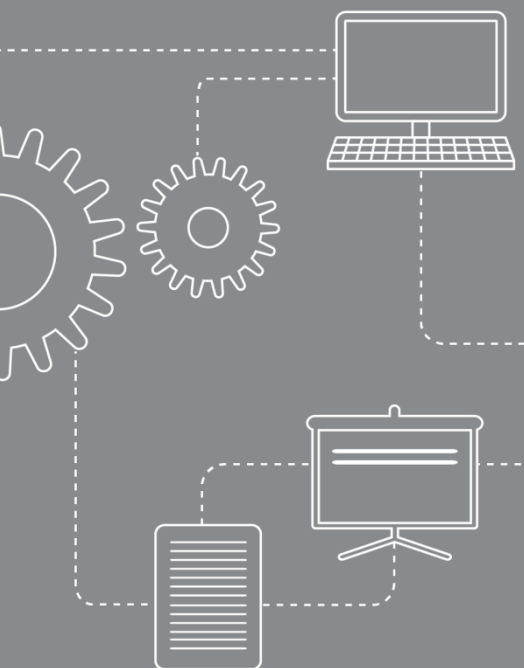
If you would like to understand more, please contact:

Matthew Humphrey

Insight4GRC, Risk Management

matthew.humphrey@rsmuk.com

www.insight4grc.com



Fire

National Fire Chiefs Council (NFCC) Plan

The NFCC has launched its three-year plan setting out how the ambitions and commitments outlined in its strategy will be delivered over the next three years. It ensures that the appropriate tools, resources and skills are in place to deliver the objectives outlined, in a way that remains relevant to, and has the greatest impact on, UK fire and rescue services.

[Read more](#)

Community Risk Management Planning

The Fire Standards Board has launched the Community Risk Management Planning Fire Standard, which aims to bring consistency to the way Community Risk Management Plans, a statutory requirement for fire and rescue services since 2004, are developed and used. These plans, also known as Integrated Risk Management Plans, outline how services will use staff and resources to keep communities safe from fire and other fire service-related risks.

The Fire Standard will provide a framework for the work of the NFCC's Community Risk Programme (CRP) which is developing a set of standardised tools and guidance to support fire and rescue services when developing their Community Risk Management Plans.

[Read more](#)

National Operational Guidance consultation

The National Fire Chiefs Council (NFCC) has launched a consultation for the National Operational Guidance for Fire Control Command. The draft content has been created to assist fire and rescue services in ensuring appropriate arrangements are in place for fire control command and will form part of the full suite of National Operational Guidance for fire control that is currently being developed. The consultation has now closed and responses will be considered by the fire control project team prior to draft guidance being presented to the Operations Committee in September 2021.

[Read more](#)

New Fire Protection Learning Portal

NFCC and the Local Authority Building Control (LABC) have announced a new learning portal for protection-based fire and rescue service staff to enable fire safety regulators and fire engineers to access training materials. The platform will be utilised to upload training materials for fire and rescue services as part of the national learning and guidance work that has now started and provide access to a back catalogue of over 100 existing LABC fire-safety related articles. It will provide certificates for e-learning packages completed within the virtual learning environment, which will also help fire services to demonstrate their commitment to continuing professional development in line with the competency framework recommendations. Importantly, this collaboration will provide a better understanding of the 'cross-over' issues faced by both parties in carrying out their regulatory functions.

[Read more](#)



Authors

Daniel Harris

National Head of Emergency Services and Local Government

T +44 (0)7792 948 767

daniel.harris@rsmuk.com

Zara Raza

Risk Assurance Technical

zara.raza@rsmuk.com

rsmuk.com

The UK group of companies and LLPs trading as RSM is a member of the RSM network. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm each of which practises in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction. The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, London EC4N 6JJ. The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

RSM Corporate Finance LLP, RSM Restructuring Advisory LLP, RSM Risk Assurance Services LLP, RSM Tax and Advisory Services LLP, RSM UK Audit LLP, RSM UK Consulting LLP, RSM Northern Ireland (UK) Limited and RSM UK Tax and Accounting Limited are not authorised under the Financial Services and Markets Act 2000 but we are able in certain circumstances to offer a limited range of investment services because we are licensed by the Institute of Chartered Accountants in England and Wales. We can provide these investment services if they are an incidental part of the professional services we have been engaged to provide. RSM Legal LLP is authorised and regulated by the Solicitors Regulation Authority, reference number 626317, to undertake reserved and non-reserved legal activities. It is not authorised under the Financial Services and Markets Act 2000 but is able in certain circumstances to offer a limited range of investment services because it is authorised and regulated by the Solicitors Regulation Authority and may provide investment services if they are an incidental part of the professional services that it has been engaged to provide. RSM & Co (UK) Limited is authorised and regulated by the Financial Conduct Authority to conduct a range of investment business activities. Whilst every effort has been made to ensure accuracy, information contained in this communication may not be comprehensive and recipients should not act upon it without seeking professional advice.

© 2021 RSM UK Group LLP, all rights reserved

**MINUTES OF THE AUDIT AND STANDARDS COMMITTEE
INFORMAL MEETING HELD ON 14 JULY 2021 AT 10.00am**

Present: Councillors C Atkins (Chair), R Berry, J Burnett, P Duckett, D Franks and J Gambold

Councillor J Chatterley was present as an observer

Mr J Atkinson, ACO G Chambers, AC D Cook and Mr J Harrison

Ms J Kriek and Ms R Gomez, Ernst & Young

Mrs S Rowlett, RSM

21-22/AS/001 Apologies

1.1 There were no apologies.

1.2 Mr N Harris of Ernst & Young was unable to attend the meeting and was represented by Ms J Kriek.

21-22/AS/002 Election of Vice-Chair

RESOLVED:

That Councillor Duckett be elected as Vice-Chair of the Committee for the ensuing Municipal Year.

21-22/AS/003 Declarations of Interest

There were no declarations of interest.

21-22/AS/004 Communications

- 4.1 The Committee received the Emergency Services News Briefings from RSM for March and June 2021. The Chair highlighted the sections on the fire and rescue sector's response to the Covid-19 pandemic and the analysis of non-fire related incidents attended by Fire and Rescue Services.
- 4.2 The Assistant Chief Officer advised that a report relating to the analysis of non-fire incidents attended by the Service was being prepared and would be presented to a future meeting of the Fire and Rescue Authority. The Authority had previously received a report on sector's response to the pandemic.
- 4.3 The Assistant Chief Officer referred to the review of risk registers undertaken by RSM. This was currently being analysed to determine whether any changes were required to the Service's own risk register.
- 4.4 The Committee also considered an email regarding the consultation on local auditor appointments from April 2023. The Assistant Chief Officer confirmed that he had participated in the webinar on behalf of the Service.
- 4.5 In response to a question, the Assistant Chief Officer advised that, at present and in the past, the Service had participated in the national collective scheme run by Public Sector Audit Appointments (PSAA) as this had saved both time and money. However, going forward, a decision had not yet been made to participate in the scheme as a number of changes were expected as a result of the Redmond Review and considerations around the sustainability of the current audit regime in respect of the current fee levels and the impact on audit quality and timeliness.
- 4.6 EY had been appointed as the Service's external auditors through the PSAA collective scheme until 2023. The Committee would be kept informed of any updates as and when they arose.

RESOLVED:

That the communications be received.

21-22/AS/005 Minutes

RESOLVED:

That the Minutes of the meeting held on 4 March 2021 be confirmed as a true record.

21-22/AS/006 Public Participation

6.1 There were no members of the public present.

21-22/AS/007 Review of Terms of Reference

- 7.1 The Secretary and Monitoring Officer presented his report on the annual review of the Committee's terms of reference. No changes to the current terms of reference were being proposed.
- 7.2 Councillor Duckett queried whether the Committee was able, through its existing terms of reference and particularly under the regulatory framework item, to discuss the external pressures on the Authority in relation to its governance arrangements.
- 7.3 The Assistant Chief Officer advised that he and the Secretary and Monitoring Officer would consider this outside of the meeting and report back to the Committee if any changes were required.
- 7.4 In response to a question from Councillor Burnett, the Assistant Chief Officer confirmed that HR and staffing related matters were submitted directly to the full Authority. There was also a Portfolio Holder responsible for this area. This role had previously been undertaken by the Human Resources Policy and Challenge Group.
- 7.5 Councillor Burnett requested that the latest performance data relating to staff satisfaction, performance and turnover of staff be circulated to her and other Members of the Committee for information.

RESOLVED:

That the Terms of Reference for the Audit and Standards Committee be approved.

21-22/AS/008 Provisional Audit Planning Report Year Ended March 2021

- 8.1 Ms J Kriek of Ernst & Young introduced the Provisional Audit Planning Report for the year ended 31 March 2021.
- 8.2 Ms Kriek reported that the timeframe had changed due to EY's resourcing constraints and that it was now anticipated that the audit of the accounts would be conducted in November 2021, rather than September 2021 as indicated within the report. Therefore, EY was still in the introductory planning phase and an update would be provided to the next meeting of the Committee to report on whether the planning phase had been concluded at that stage.
- 8.3 The Committee's attention was drawn to the various consultations on the sustainability of the public audit sector and the difficulties in recruiting and retaining qualified staff to conduct the audits at the current fee level.
- 8.4 Ms Kriek reported on changes to the going concern and value for money appraisals, with the largest area of change being around the approach to value for money. She also referred to the Redmond review, the Ministry of Housing, Communities and Local Government (MHCLG) response and recent consultations on 2020/2021 reporting timetables and a letter written on behalf of EY to all Chief Financial Officers and Audit Committee Chairs and reported that these would be circulated to Members of the Committee for information.
- 8.5 Ms Kriek expressed the view that it was not anticipated that significant value for money risks would be identified during the audit as the Authority had demonstrated a good level of financial control.
- 8.6 In relation to the audit fees, Ms Kriek reported that additional fees had been requested to cover the increase in work required due to Covid 19 on going concern and value for money considerations, as well as specialist property valuation work. This had not yet been agreed by the Service's management or by the PSAA.
- 8.7 In response to Member comments about the going concern consideration, the Assistant Chief Officer reported that the going concern statement had been included in the previous Statement of Accounts and that this had been scrutinised by the external auditors. In light of news that some local authorities were having to issue Section 114 notices to stop non-essential expenditure, he confirmed that the Authority was in a much stronger position due to its strategically planned robust level of reserves.

- 8.8 Councillor Franks commented that that many of the cases of local authorities having to issue these notices resulted from reliance on income from commercial activities. In this respect, Luton Borough Council had not had its previous two years of accounts signed off by the external auditors as a result of concerns around London Luton Airport Ltd.
- 8.9 The Committee was advised that PSAA had not yet responded to the Authority's communications regarding its non-acceptance of the fee increase proposed by EY for 2019/20.
- 8.10 In respect of the delay to the 2020/21 accounts, the Assistant Chief Officer reported that he would be working with EY to produce a statement explaining that the delay was due to EY's resourcing pressures for publication on the Service website. The Statement of Accounts had been prepared, in accordance with the statutory deadline, by 4 June 2021. As no material changes were expected as a result of the audit process, there should be no impact on the figures; however, the delay would result in the small Finance team having to provide support to the auditors whilst finalising the budget for 2022/23 and possibly responding to any changes arising from the Comprehensive Spending Review. In order to address this, additional resourcing for that period was being considered.

RESOLVED:

1. That the submitted Provisional Audit Planning Report for the year ended 31 March 2021 be received.
2. That the Redmond Review and the letter from EY to all Chief Financial Officers and Audit Committee Chairs on scheduling high-quality 2020/2021 local public audits be circulated to Members of the Committee for information.

21-22/AS/009 Draft 2020/21 Statement of Accounts and Annual Governance Statement

- 9.1 The Assistant Chief Officer submitted the 2020/21 Statement of Accounts, including the Annual Governance Statement, as they were at the pre-audit stage. As noted during the discussion on the previous item, the accounts had been produced on 4 June 2021 in anticipation of an earlier audit date than was now being proposed by the external auditors.
- 9.2 Mr J Harrison, the Chief Accountant, provided an overview of the Statement of Accounts. Following comments made by the external auditors during the audit of the previous year's accounts, additional work had been undertaken in relation to land and buildings valuations. The changes introduced to the Value for Money conclusion had also informed the work completed on the Statement of Accounts. No material changes to the Statement of Accounts were expected.

- 9.3 The year-end contribution to reserves had increased from approximately £800,000 at 31 December 2021 to approximately £900,000 (£878,249) as a result of an increase in business rate income. An adjustment to the Collection Fund had been required as there was currently a deficit of £1.2 million reported at year-end, demonstrating the impact of Covid-19 on local government finances.
- 9.4 The Committee was referred to the balance sheet detailing the Authority's assets and liabilities. The Chief Accountant reported that there was not much change to the figures year on year. There had been no material change to land and buildings. There had been an increase of approximately £30 million in pension liabilities; however this should not concern Members as this liability was funded by Central Government and not the Authority, although it was a requirement to report this figure in the Authority's Statement of Accounts.
- 9.5 In response to a question on the McCloud and Sargeant judgement, work was still ongoing with the Service's pension administrators, LPP, to identify the scale of liability. The Service had received a Government grant of £36,000 to fund this work and a report had been presented to the FRA recently to determine whether affected firefighters should be transferred across to the 2015 pension scheme or not, and if payments of Immediate Detriment (ID) should be made. The FRA agreed that this matter should be delegated to the CFO and for the CFO to liaise with the FRA Executive further on this matter as more guidance became available. In accordance with current guidance, transfers to the 2015 scheme from the 1992 scheme should be subject to further discussion via the FRA Executive and no payments of ID should be made until further guidance was available. In the future, two sets of pension information should be provided to affected individuals, one detailing benefits under the 1992 scheme and the other detailing benefits under the 2015 scheme, to enable individuals to decide which was more advantageous. The Service was liaising with its Pension Administrators, LPP, on them being able to provide this information. This situation was ongoing and Members would continue to receive updates as these were available.

RESOLVED:

1. That the pre-external audit version of the 2020/21 Statement of Accounts and Annual Governance Statement be received.
2. That the delay to the external audit of accounts be noted.

21-22/AS/010 Internal Audit Annual Report 2020/21

- 10.1 Mrs S Rowlett presented the annual report on progress made against the internal audit plan for 2020/21. RSM had issued an overall positive audit opinion although there had been some areas for enhancements to the framework of risk management. This was the same opinion that had been issued in 2019/20.
- 10.2 Of the audits completed during the reporting period, there had been one Substantial Assurance level given for Key Financial Controls, five positive opinions issued and one partial assurance opinion issued in relation to procurement. Procurement had been identified as an area of concern by management. Two advisory reviews on cyber essentials and HR Wellbeing had also been completed.
- 10.3 Mrs Rowlett confirmed that internal audit services were designed to conform to the Public Sector Internal Audit Standards.

RESOLVED:

That the report be received.

21-22/AS/011 Internal Audit Progress Report 2020/21

- 11.1 Mrs S Rowlett of RSM submitted a report on progress made against the internal audit plan for 2020/21. Three audits had been completed since the last meeting of the Committee. These were the HR Wellbeing advisory review, Service Governance, which had been awarded an audit opinion of reasonable assurance, and the follow-up audit, through which the Service had demonstrated reasonable progress.
- 11.2 The review of HR Wellbeing had found that, although there was a high level of support in place, there were improvements that could be made. The Wellbeing Strategy had not been reviewed within the agreed timescale and a clearer action plan to address issues arising from the Staff Survey was required.

- 11.3 Areas for improvement identified in the Service Governance audit included terms of reference being introduced for all formal meeting groups and tightening up the process for conflicts of interest.
- 11.4 The follow-up audit had identified that 14 of the 19 actions had been implemented, 3 were in progress and 1 had not yet been implemented, with the last action being superseded. The actions not completed related to asset management and procurement.
- 11.5 Mrs Rowlett advised that the action tracking completed by management and reported to the Committee had been tested against the audit team's findings. There had been some discrepancies where actions only partially completed had been closed. The report included a reminder to management that it must ensure that all elements of the action were fully completed, and / or risk mitigated prior to closing actions.

RESOLVED:

That the report be received.

21-22/AS/012 Internal Audit Strategy 2021/22 and 2022/23

- 12.1 Mrs S Rowlett of RSM presented the Internal Audit Strategy for 2021/22 to 2022/2023 to the Committee for approval. The audit plan had been developed in partnership with the Service's Corporate Management Team
- 12.2 The audit areas proposed for 2021/22 were Human Resources: Grey Book Recruitment, Data Quality to support the Community Risk Management Plan, Management of Assets, Risk Management and Key Financial Controls.
- 12.3 Appendix B of the report provided an overview of the audit coverage to be provided through RSM's delivery of the Internal Audit Strategy to the end of 2022/23. A full audit needs assessment would be undertaken in March 2022 against the Service's Corporate Risk Register to develop the audit strategy going forward.
- 12.4 The Internal Audit Charter at Appendix C of the report was largely unchanged. An additional section around Covid had been included.

RESOLVED:

That the submitted report be considered and the Audit Plan for 2021/22 be approved.

21-22/AS/013 Audit and Governance Action Plan Monitoring -Exception Report and Summary Analysis

- 13.1 Area Commander D Cook introduced the report which provided a summary statistical analysis of actions arising from internal audit reports over the last three financial years to date and from the Fire and Rescue Authority's current Annual Governance Statement; together with any exception report on those actions currently in progress, progress to date on current action plans and proposals to extend the original timing for completion.
- 13.2 Of the five actions reported against internal audit reports, all five actions had been completed, with two requiring follow-up. Of the two actions listed against the Annual Governance Statement, one had been completed and one was still in progress.
- 13.3 There were currently no requests for extensions to completion dates.
- 13.4 The Assistant Chief Officer confirmed that the action on stock control that had previously been discussed by the Committee as the subject of an extension request due to ICT and resourcing issues had now been completed.

RESOLVED:

That progress made to date against action plans be acknowledged.

21-22/AS/014 Review of Code of Conduct and Annual Report on Standards

- 14.1 Mr J Atkinson, the Secretary and Monitoring Officer, introduced his report on developments relating to the standards function during 2020/21. No complaints had been lodged against Members of the Authority during this time.
- 14.2 It was noted that the Model Code of Conduct produced by the Local Government Association had not been widely adopted by local authorities.

- 14.3 The Committee was being asked to approve the Authority's participation in a pool of independent members that had been recruited by Milton Keynes Council following a rigorous recruitment process. The Authority was required under the Localism Act 2011 to appoint at least one independent member to hear complaints. The Authority had previously made appointments in collaboration with local partners in 2012 and 2016, with a decision made in 2020 to extend the terms of office of the independent persons by one year during the pandemic.
- 14.4 In response to a question about whether the panel of independent persons was representative of the local communities of the geographic area covered by the Panel, the Secretary and Monitoring Officer commented that it did not appear to be that diverse as it was often difficult to engage with people of under-represented communities to take on roles of this type.
- 14.5 It was noted that these arrangements had been agreed by Central Bedfordshire and Luton Borough Councils and that Bedford Borough Council was meeting later that day to consider a recommendation from its Standards Committee that it also participate in these arrangements.

RESOLVED:

1. That the update on standards be received, and that it be noted that no complaints had been received against Members during 2020/21
2. That the persons listed in Appendix 1 of the report be appointed to serve as independent persons for the Fire and Rescue Authority.

21-22/ASC/015 Review of Work Programme 2021/22

- 15.1 The Committee considered the proposed work programme for 2021/22.
- 15.2 The Committee recognised the previous Chair's efforts in guiding the Committee over the last few years.

RESOLVED:

That the Committee's Work Programme for 2020/21 be received.

21-22/ASC/016 Local Government Act 1972, Schedule 12A, Paragraph 3 of Part 1: Exclusion of the Public

RESOLVED:

That, pursuant to Sections 100A(2) and 100A(4) of the Local Government Act 1972, the public be excluded from the discussion of the following item on the grounds that the matters to be discussed involve the likely disclosure of exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A to the Act (as amended):

Item

Corporate Risk Register

The meeting finished at 11.51am

This page is intentionally left blank

By virtue of paragraph(s) 1, 2 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted

This page is intentionally left blank

For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
21 September 2021

REPORT AUTHOR: ASSISTANT CHIEF OFFICER/FRA TREASURER

SUBJECT: INTERNAL AUDIT PROGRESS REPORT (RSM) 2021/22

For further information on this report contact: Nicky Upton
Service Assurance Manager

Background Papers: RSM Strategy for Internal Audit
Bedfordshire Fire Authority 2020/21 to 2022/23

Implications (tick ✓):

LEGAL			FINANCIAL	
HUMAN RESOURCES			EQUALITY IMPACT	
ENVIRONMENTAL			POLICY	
CORPORATE RISK	Known	✓	OTHER (please specify)	
	New			

Any implications affecting this report are noted at the end of the report.

PURPOSE:

To receive and consider a report on progress made against the internal audit plan for 2021/22.

RECOMMENDATION:

That the submitted report be received.

1. Introduction

1.1 An internal audit plan for 2021/22 was agreed by this Committee at its meeting on 14 July 2021.

1.2 A report by RSM on progress made against the internal audit plan for 2021/22 is appended for Members' consideration.

GAVIN CHAMBERS
ASSISTANT CHIEF OFFICER/FRA TREASURER

BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

Internal Audit Progress Report

21 September 2021

This report is solely for the use of the persons to whom it is addressed.
To the fullest extent permitted by law, RSM Risk Assurance Services LLP
will accept no responsibility or liability in respect of this report to any other party.



Contents

Contents	2
Progress against the internal audit plan 2021/22.....	3
Other matters.....	3
For more information contact	5

Progress against the internal audit plan 2021/22

The Internal Audit Plan for 2021/22 was approved by the Audit & Standards Committee July 2021. No audits have been finalised since the last meeting.

Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Planned Timing (as per ANA) / Committee reported
		L	M	H	
Debrief and Organisational Learning	In Progress				
Key Financial Controls	To commence 25 October 2021				
Risk Management	To commence 9 November 2021				
Data Quality to support the Community Risk Management Plan	To commence 13 December 2021				
Management of Assets	To commence 16 February 2022				
Human Resources – Grey Book Recruitment	To commence 28 February 2022				
Follow up	To commence 21 March 2022				

Page 37

Other matters

Head of Internal Audit Opinion 2021/22

The Audit and Standards Committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. The Committee should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion.

Changes to the audit plan

There have been no changes to the audit within the audit plan since the last meeting.



Information and briefings

We have issued the following client briefings since the last Audit & Standards Committee:

- Emergency Services News Briefing September 2021

Quality assurance and continual improvement

To ensure that RSM remains compliant with the IIA standards and the financial services recommendations for Internal Audit we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews being used to inform the training needs of our audit teams.

The Quality Assurance Team is made up of; the Head of the Quality Assurance Department (FCA qualified) and an Associate Director (FCCA qualified), with support from other team members across the department.

This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.



For more information contact

Name: Dan Harris, Head of Internal Audit

Email address: daniel.harris@rsmuk.com

Telephone number: 07792 948767

Name: Suzanne Rowlett, Senior Manager

Email address: suzanne.rowlett@rsmuk.com

Telephone number: 07720 508148

rsmuk.com

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of Bedfordshire Fire and Rescue Authority and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

This page is intentionally left blank

REPORT AUTHOR: ASSISTANT CHIEF FIRE OFFICER

SUBJECT: STATEMENT OF ASSURANCE 2020-21

For further information on this report contact: Alison Kibblewhite
Assistant Chief Fire Officer

Background Papers: None

Implications (tick ✓):

LEGAL		✓	FINANCIAL	
HUMAN RESOURCES			EQUALITY IMPACT	
ENVIRONMENTAL			POLICY	
CORPORATE RISK	Known		OTHER (please specify)	
	New			

Any implications affecting this report are noted at the end of the report.

PURPOSE:

To present to members the Annual Statement of Assurance for 2020-21 for approval.

RECOMMENDATION:

1. That Members acknowledge the contents of the Statement of Assurance for 2020-2021.
2. Approval by the Audit and Standards Committee.

3. Upon approval, presentation to the Full Fire and Rescue Authority meeting by the Chair of the Audit and Standards committee.
4. Publication on the Service's website.

1. Background

- 1.1 Under the Fire and Rescue National Framework (England) 2018 Bedfordshire Fire and Rescue Authority (BFRA) have a responsibility to publish an Annual Statement of Assurance which provides a report on the Service's performance in the previous year.
- 1.2 The Statement of Assurance reports on performance in regard to financial, governance and operational assurance arrangements.
- 1.3 The Statement of Assurance is required to be published annually and where possible form part of the existing governance reporting arrangements. The Statement of Assurance is subject to normal scrutiny arrangements which comprise of:
 - Approval by the Audit & standards Committee;
 - Presentation to the Full Fire and Rescue Authority Meeting by the Chair of the Audit and Standards Committee; and
 - Published on the Service's website.
- 1.4 Members will recall that the Annual report was presented at the full Fire Authority meeting on the 7 September 2021 which will include a link to this Statement of Assurance to provide specific details of the performance of the service and evidence of the wide variety of work carried out across Bedfordshire in 2020-21.
- 1.5 The Statement of Assurance is attached as Appendix A.

ALISON KIBBLEWHITE
ASSISTANT CHIEF FIRE OFFICER



BEDFORDSHIRE FIRE
& RESCUE SERVICE

STATEMENT OF ASSURANCE

2020-21








CONTENTS

STATEMENT OF ASSURANCE 20/21

1. Introduction	3
2. Financial Assurance	4
3. Governance Framework	6
4. Operational Assurance	12
5. Conclusion	18

CONNECT

-  bedsfire.com
-  contact@bedsfire.com
-  facebook.com/bedsfire
-  twitter.com/bedsfire
-  instagram.com/bedsfire

1.

The Government sets out the high level expectations and requirements for Fire and Rescue Authorities through the [Fire and Rescue National Framework \(England\) 2018](#).

The Framework is issued under Section 21 of the [Fire and Rescue Services Act 2004](#) with the stated purpose to give Fire and Rescue Authorities the freedom and flexibility to deliver services to their communities, moving accountability away from Central Government and placing responsibility with local communities.

Under the National Framework, Bedfordshire Fire and Rescue Authority (BFRA) have a responsibility to publish an Annual Statement of Assurance which provides a report on the Service's performance in the previous year with regard to:

- 🔥 **Financial:** How BFRA ensures that public money is properly accounted for, managed, audited and reported along with management of financial assets and the production of the Annual Statement of Accounts which is produced in line with accounting codes of practice.
- 🔥 **Governance:** How BFRA ensures that it conducts its business lawfully and that public money is properly accounted for and managed economically, efficiently and effectively and that an Annual Governance Statement (AGS) is published.
- 🔥 **Operational:** How BFRA operates within a clear defined statutory framework including key documents such as National Framework and the Fire and Rescue Services Act 2004 etc.

INTRODUCTION

The Statement of Assurance is required to be published annually and where possible form part of the existing governance reporting arrangements. This Statement of Assurance is subject to normal scrutiny arrangements which comprise of:

- 🔥 Approval by the Audit and Standards Committee, who oversee the production of the Annual Statement of Assurance;
- 🔥 Presented to the Full Fire and Rescue Authority Meeting by the Chair of the Audit and Standards Committee; and,
- 🔥 Published on the Service's website.

In summary this Statement of Assurance aims to provide information to the Communities, Government, Local Authorities and Partners in an easy and accessible way, so a valid assessment can be made of their local Fire and Rescue Authority's performance during 2020/21.

2. FINANCIAL ASSURANCE

BFRA is a precepting authority; this means that its net cost, after receiving a Government Grant and a proportion of local business rates, is met by all council tax payers in Bedford Borough, Central Bedfordshire Borough and Luton as a proportion to the valuation band of their home. The precept accounts for 65% of BFRA income. A precept leaflet is published each year on [our website](#) detailing our revenue and expenditure for the year.

BFRA has the responsibility for ensuring that public money collected by way of grant and council tax is properly accounted for and managed appropriately in accordance with Section 3 of the Local Government Act 1999. This responsibility extends to securing the continuous improvement in which BFRA's functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

As part of managing the financial arrangements of the Authority, BFRA has robust control measures in place for protecting the public purse, which is supported by accurate budget monitoring processes and internal controls, which are subject to annual scrutiny and reporting.

The Treasurer to the BFRA has the responsibility for ensuring that the right measures are in place to manage the Authority's financial assets and that the financial reporting arrangements are sound and that the Annual Statement of Accounts is prepared in accordance with statutory requirements.

The [Statement of Accounts](#) for the year ending 31 March 2021 is a document that summarises BFRA's transactions for the previous financial year detailing how the funding was used to provide a Fire and Rescue Service to the communities of Bedfordshire and includes:

- a] The Statement of Responsibilities for the Statement of Accounts which sets out the responsibilities of the FRA and the Treasurer to the FRA;
- b] The Annual Governance Statement (AGS);
- c] The Movement in Reserves Statement which summarises the FRA's spending against the council tax it raised, taking into account the use of reserves during the year;
- d] The Comprehensive Income and Expenditure Statement which summarises the income and expenditure of the FRA;
- e] The Balance Sheet which displays the financial position of the FRA as at 31 March 2021;
- f] The Cash Flow Statement which summarises the changes in the FRAs funds; and,
- g] The Pension Fund Account for the year together with the Net Assets Statement at the year end.

The Accounts are supported by a Statement of Accounting Policy and Core Financial Statements and these are prepared by the Finance Team under the direction of the Assistant Chief Officer and Treasurer to the BFRA.

The Statement of Accounts is signed off by the Chairperson of the Audit and Standards Committee who oversees the audit activity, regulatory framework, accounts and standards of the Service and these are prepared in accordance with proper accounting practices that include:

- 🔥 [Accounts and Audit \(England\) Regulations 2015](#) ;
- 🔥 [The Local Authorities \(Capital Finance and Accounting\) \(England\) \(Amendment\) Regulations 2015](#); and,
- 🔥 [International Financial Reporting Standards](#) (IFRS).

BFRA are subject to independent external audit and scrutiny to ensure that appropriate and effective financial arrangements are in place. The external audit on the 2019/20 accounts was completed in December 2020 and are available on our website. It is the opinion of the external auditors that 'Bedfordshire Fire and Rescue Authority put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2020.' The draft accounts for 2020/21 are also available on our [website](#) and were presented to the Audit and Standards Committee in July 2021. They are due to be audited in late 2021.



3.

GOVERNANCE FRAMEWORK

BFRA is made up of twelve elected members who are appointed in proportion to the number of local government electors in each constituent Authority area with Members from the three Local Authorities of Bedford Borough Council, Central Bedfordshire Council and Luton Borough Council comprising:



Three members from **Bedford Borough Council**



Five members from **Central Bedfordshire Council**; and,



Four members from **Luton Borough Council**



In addition, **the Police and Crime Commissioner for Bedfordshire** has an invited non-voting position on the Authority.

The responsibility for ensuring proper governance arrangements and controls rests with BFRA who enable the effective exercise of the Authority's functions and the management of risk. The Governance Framework includes systems, processes, culture and values to enable BFRA to monitor the achievement of strategic objectives and consider whether the objectives have led to the delivery of appropriate, cost effective services to the communities of Bedfordshire and stakeholders.

BFRA's governance framework derives from seven core principles identified in the International Framework: Delivering Good Governance in Local Government: Delivering Good Governance in Local Government: [Framework \(CIPFA/SOLACE\) Review of Annual Governance Statements.](#)

3.1. ANNUAL GOVERNANCE STATEMENT

The Annual Governance Statement (AGS) for 2020/21 explains how the BFRA manages its governance arrangements and internal control measures. It is an open and transparent account of how the BFRA ensures its financial management systems are adequate and effective, as well as ensuring there is a robust and sound system of internal control.

The AGS also explains how BFRA has complied with the Code and meets the requirements of the Accounts and Audit (England) Regulations 2015 in relation to the publication of an Annual Governance Statement. BFRA's financial arrangements conform to the governance requirements of the CIPFA – Statement on the Role of the Chief Financial Officer in Local Government. The Treasurer to the BFRA reports in this role directly to the Chief Fire Officer.

3.2. INTERNAL AUDIT

The role of internal audit is to review the internal control framework that governs the operations of the BFRA and, in so doing, provide an independent opinion to both Management and Members of the BFRA on the robustness of the Authority's internal control environment. Each year an Internal Audit Plan is produced and developed by the auditors, in conjunction with the Assistant Chief Officer – Finance and Corporate Services and Treasurer to the BFRA and is based on a risk assessment of all the services/systems of the Authority. Members and Service Managers are directly involved in the development of the plan and it is subject to input and review by the Corporate Management Team (CMT), prior to being approved by the Audit and Standards Committee. In summary, the plan identifies the audits to be completed each year, including core fundamental systems and other operational systems.

The appointed Internal Auditors also work with both Essex and Cambridgeshire Fire and Rescue Services (FRS) as part of a joint contract and where possible are able to audit on areas of commonality and shared service areas across all three FRAs. The work of the audit team complies fully with the requirements of CIPFA's Code of Practice for Internal Audit in Local Government in the UK.

For the 12 months ended 31 March 2021, the Head of Internal Audit's opinion for the Authority was as follows:

“The organisation has an adequate and effective framework for risk management, governance and internal control.

However, our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective”.

3.3. EXTERNAL AUDIT

BFRA remains committed to continuing to improve its performance towards achieving excellence in all areas. Value for Money (VFM) is still part of an annual review carried out by the Service's external auditors with an opinion whether the BFRA is delivering VFM as part of the external auditor's annual report and whether the BFRA has proper arrangements for:

- 🔥 Securing financial resilience; and,
- 🔥 Challenging how it secures economy, efficiency and effectiveness.

An integral part of this assurance is the role of the external auditor in the annual review report which complies with the statutory requirements governing audit and inspection work, in particular:

- 🔥 National Audit Office's 2015 Code of Practice, International Standards on Auditing (UK & Ireland);
- 🔥 The 2020/21 Code of Practice; and
- 🔥 Accounts and Audit Regulations 2015.

On the 23 December 2020, our external auditors Ernst & Young LLP (E&Y) issued an unqualified opinion on the 2019/20 Statement of Accounts. In the auditor's opinion, the Statement of Accounts provided a true and fair view of the financial position of the Authority and have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2019/20.

Additionally E&Y confirmed that in their opinion, in all significant respects the Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2020. As noted above, the audit of the 2020/21 accounts will be in late 2021 due to the availability of E&Y's audit team.

In July 2017 Her Majesty's Inspectorate of Constabulary (HMIC) gained the statutory responsibility of the inspection of Fire and Rescue Services in England and Wales and became Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS). In 2020/21 HMICFRS inspected Bedfordshire Fire and Rescue Service were inspected twice. The first inspection was in October 2020 and looked specifically at how the Service had responded and adapted to the COVID pandemic. HMICFRS published their findings from this inspection in the form of a narrative judgement in [a letter to the Chief Fire Officer in January 2021](#).

The letter from HMICFRS states that '*the service reacted quickly and proactively to give additional support to partners and the community during the initial phases of the pandemic. It continued to provide the level of activity expected in its response and prevention functions.*' As well as recognising the work undertaken in response to the pandemic. HMICFRS identified four areas for the Service to focus on as it continues to respond to the pandemic.

HMICFRS returned in February 2021 to conduct a full inspection covering the areas of Effectiveness, Efficiency and People. A report will be published in December 2021 with graded judgements against the inspection criteria.

3.4. COMMITTEE & GROUPS

BFRA has adopted a Constitution which sets out how the Authority operates, how decisions are made and the procedures which are followed to ensure these are efficient, transparent and accountable to local people and stakeholders.

All areas of the Service are covered to ensure that the Service is functioning efficiently and effectively. This is achieved by providing checks and challenges, monitoring performance and approving associated policy and activity. The Executive and Audit and Standards Committees make recommendations on matters within their terms of reference to the Authority according to their area of concern.

The Chairs of these Committees report any recommendations arising from these meetings to the meeting of the full FRA. Reporting will also include on-going policy and decision making, which is facilitated by a clear framework of delegation set out in the Authority's Constitution, including details of delegated authorities to officers.

All reports are reviewed for legal, human resource, financial and risk considerations prior to being presented to Members of the BFRA for formal decision-making. This, together with an appropriate level of delegation to both the Authority Executive and Senior Managers, enables prompt decision making.

In 2020/21 the BFRA appointed each member of the Executive Committee with a special responsibility for the following portfolios:

- 🔥 Prevention and Protection;
- 🔥 Operational Performance and Preparedness;
- 🔥 Corporate Risk, Health and Safety;
- 🔥 People Board, Staffing and Diversity; and,
- 🔥 Collaboration.

3.5. REVIEW OF AUTHORITY EFFECTIVENESS

In 2010, the Authority agreed a recommendation of the Audit Committee that it publishes an Annual Review of the Fire Authority's Effectiveness and Record of Member Attendance. A Form of Review Questionnaire was thereafter prepared and annually sent out to all Members for consideration and completion. In prior years, this was discussed in each Policy and Challenge Group and the Audit and Standards Committee. It was agreed for 2018/19, in light of a new authority commencing in June 2019 and that the process had been repeated over a number of years, that the review would not take place during 2019/20. During 2021/22 it was agreed that a Fire and Rescue Authority Governance structure review will take place in 2021/22.

3.6 INTERNAL CONTROL FRAMEWORK

BFRA has responsibility for conducting, at least annually, a review of the effectiveness of the system of internal control and is informed by the work of the internal auditors and the Corporate Management Team (CMT).

The Internal Auditors provide an annual opinion on the internal control framework and operate to standards set out in the Code of Practice for Internal Audit in Local Government in the UK. The key features of the Authority's internal control framework, which directly contribute to the review of effectiveness are:

- 🔥 The Fire and Rescue Authority;
- 🔥 The Audit and Standards Committee;
- 🔥 Internal Audit;
- 🔥 External Audit;
- 🔥 Assurance Statements; and,
- 🔥 Internal Performance Management Framework.

BFRA has a robust Performance Management Framework in place for securing continuous improvement in its services and where the quality of service to the communities can be measured using local performance indicators.

An integral part of the performance framework includes the setting of organisational key performance indicators. These are agreed and monitored on a quarterly basis by senior managers of the Service with performance being reported through the Corporate Management Team, the Authority's Policy and Challenge Groups, and to full FRA Meetings.

Corporate indicators are established annually by the FRA alongside local indicators set by the Service. These are monitored continuously using a data toolkit and reported and scrutinized quarterly by senior managers of the Service with performance being reported through the Corporate Management Team and to full FRA Meetings.

For the year ending 2020/21 the Annual Internal Audit report advised that the Auditors were satisfied that sufficient internal audit work had been undertaken to allow them to draw a reasonable conclusion on the adequacy and effectiveness of the Authority's arrangements.

3.7 DATA DATA TRANSPARENCY

In accordance with the *Code of Recommended Practice for Local Authorities on Data Transparency*, BFRA is committed to greater openness and financial transparency through the publication, on the [Authority's website](#), of information regarding how public money is spent. This includes payments for goods and services to external bodies and suppliers above £500, and details of salaries and allowances paid to staff and Members.

In doing so, BFRA utilise a number of information sources and data sets to improve the delivery of service to the communities and reports its performance accordingly. The performance data and information is published in the form of reports against targets and outcomes showing the performance of BFRA.

4. OPERATIONAL ASSURANCE

The National Framework does not prescribe operational firefighting matters; this is determined locally by respective FRAs.

However, it does set out the government's priorities and objectives for Fire and Rescue Authorities in England that include:

- 🔥 Identifying and assessing the full range of foreseeable fire and rescue related risks in the respective areas;
- 🔥 Making provision for prevention and protection activities and responding to incidents appropriately;
- 🔥 Working with partners within the communities both locally and nationally to deliver their services; and,
- 🔥 Being accountable to communities for the service they provide through the 'Statement of Assurance'.

FRAs operate within a defined boundary of a statutory framework that has a number of key documents that outline responsibilities, these include:

- 🔥 [The Fire and Rescue Services Act 2004](#);
- 🔥 [The Civil Contingencies Act 2004](#);
- 🔥 [The Regulatory Reform \(Fire Safety\) Order 2005](#);
- 🔥 [The Fire and Rescue Services \(Emergencies\) \(England\) Order 2007](#);
- 🔥 [The Localism Act 2011](#);
- 🔥 [The Fire and Rescue National Framework](#);
- 🔥 [Local Government Act 2010](#); and,
- 🔥 [Health and Safety & Work Act 1974](#).

In addition to the statutory framework and assurance detailed above, BFRA has a range of key performance indicators and measures reported throughout the year. An integral part of operational assurance includes prevention and protection services and emergency response standards; these are regularly monitored and reviewed by the Service and the FRA by:

- 🔥 Internal audits of service delivery functions;
- 🔥 Quarterly performance reporting against station-based targets;
- 🔥 Formal evaluation of prevention and protection activities; and,
- 🔥 Full summary report of performance for the previous financial year.

Further Operational Assurance is provided externally by HMICFRS who found BFRS in 2018 to be 'Good' at responding to fires and other emergencies and also periodically by National Resilience Assurance Team (NRAT) for our National Resilience assets.

4.1. PERFORMANCE SUMMARY

BFRA oversees the performance of the Service throughout the year by the monitoring of robust and challenging Performance Indicators (PIs) and associated targets, aimed to maximise the effort and resources of the Service. The implementation of the Service Corporate Performance Dashboard provides all staff with easy access to these PI's.

The FRA scrutinises the performance data and provides challenge to Officers on the Service performance. The Service continues to develop its KPI Dashboard that enables officers to easily access our performance data and actively manage the service an informed way. The end of year Service performance report is available [here](#).

Full details of the Service's performance for 2020/21 and comparison against performance for 2019/20 is reported within the [Annual Overarching Performance Report 2020/21](#).

4.2. COMMUNITY RISK MANAGEMENT PLAN

In April 2020/21 BFRS launched a refreshed version of the Community Risk Management Plan 2019 - 2023 (CRMP). This document is the Authority's programme for securing continuous improvement in its services and outlines the Authority's vision, objectives and priorities for the future, sets performance targets and outlines the Authority's accountability to its stakeholders and the communities in line with the requirements of the National Framework for Fire and Rescue Services in England.

The CRMP contains a Service Action Plan (see Appendix A) which is an ambitious programme of 30 actions to drive improvement across the Service. 21 (70%) of the actions have been fully completed. Each action is split into several tasks with 70 individual tasks out of 87 being completed (80%).

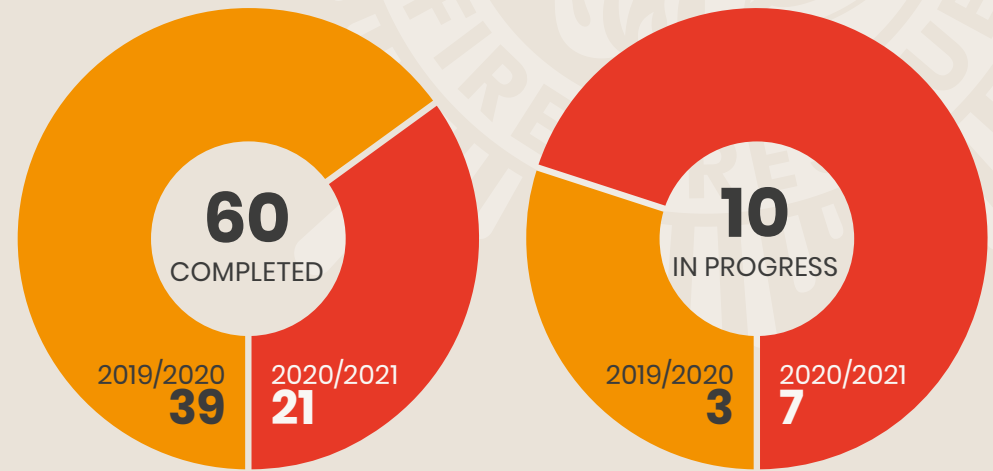


Table 1: Progress on Community Risk Management Plan Actions

Year	Completed	Deferred	In Progress	Not started	Total
2019 - 2020	39	0	3	0	42
2020 - 2021	21	1	7	1	30
Total	60	1	10	1	72

4.3. MUTUAL AID AND REINFORCEMENT SCHEMES

Sections [13](#) and [16](#) of the Fire and Rescue Services Act 2004 place a requirement on all FRAs to enter in to Mutual Aid agreements with neighbouring FRs. The purpose of these agreements is to enable the summoning of assistance to provide and utilise resources such as fire engines when required to attend a range of incidents. In addition to Mutual Aid, FRAs, as far as is practicable, should enter into Reinforcement Schemes, for securing mutual assistance between authorities and for the purpose of discharging their functions. BFRA has in place mutual agreements with neighbouring FRAs. In addition, the Service, through National Resilience, provides specialist appliances and crews for mass decontamination. See 4.6.

4.4. BUSINESS CONTINUITY ARRANGEMENTS

The [Fire and Rescue Services Act 2004](#) and the [Civil Contingencies Act 2004](#) places a legal duty for all FRAs to write and maintain plans for the purpose of ensuring, so far as reasonably practicable, that if an emergency occurs the Authority is able to continue its functions.

In response to these duties BFRA has robust Business Continuity Management (BCM) plans in place which are integral in managing corporate risk and provides, in the event of a major disruption, a Fire and Rescue Service to the community. The BCM plans cover a broad range of interruptions for specific events such as wide spreading Pandemics through to individual functional disruptions within the Service. These plans provide resilience arrangements across the entire Service.

In summary our BCM plans provide clear and defined strategies to be adapted to aid achievement of the following objectives:

- 🔥 Provide a response to events that threaten the delivery of services to the community of Bedfordshire;
- 🔥 Protect the Service from business interruptions;
- 🔥 In the event of business interruptions to provide a coordinated recovery; and,
- 🔥 Facilitate a risk management culture embedded into the Service to enable risks to be identified and managed effectively.

The Service Pandemic Business Continuity Plan was utilised in March 2020 to formulate the Service response to the COVID pandemic. The plan focused our planning and delivery of services with our response to COVID creating opportunities to swiftly review, develop and deliver new ways of working for our staff, partners and communities. The Service response to COVID was inspected by HMICFRS in October 2020. HMICFRS reported that: 'In line with good governance, the service had a pandemic flu plan and business continuity plans in place which were in date. These plans were activated.' HMICFRS also stated that: 'The plans were detailed enough to enable the service to make an effective initial response, but, understandably, they didn't anticipate and mitigate all the risks presented by COVID.'

The Service is a member of the NFCC Business Continuity Group. This gives the Service access to information on best BCM practice for the Fire and Rescue Sector.

4.5. NATIONAL RESILIENCE

The UK Fire and Rescue Service forms an integral part of the Governments National Resilience capability as Category 1 Responders.

Category 1 Responders include Blue-light emergency services as well Local Authorities and NHS hospitals etc. where the capacity and capability of FRs work together with Category 1, and Category 2 Responders (Utilities/Transport infrastructure providers etc.) to deliver a sustained and effective response to major incidents, emergencies and disruptive challenges.

In addition to working with other FRAs, BFRA work closely with and are members of the [Bedfordshire Local Resilience Forum](#) (BLRF) which is a statutory body covering a police force area, designed to bring together Category 1 and Category 2 Responders for multi-agency co-operation and information sharing. This is in line with the Civil Contingencies Act (2004) which states every area of the United Kingdom is required to establish a Local Resilience Forum.

BFRA is a major contributor to national and regional resilience with the capability to respond to major disasters and terrorist attacks, where some types of incident that are larger in scale may require a Fire and Rescue Service response.

BFRA are actively involved in National Resilience arrangements and hold a Module for Mass Decontamination. The Service also has Water Rescue national assets which have been mobilised to assist other Fire and Rescue Services on several occasions, this would be following requests from the National Resilience Fire Control based in Merseyside.

BFRS, one of several FRs in the UK have a Special Response Team (SRT) to support Police and Ambulance operations. This team is exercised on a regular basis with other Category 1 Responders ensuring that the team is ready for operational deployment. As part of the assurance process to the Service, the Specialist Response Team were audited in 2016 as part of the National Audit Programme and a number of areas were highlighted as notable practice.



5.

CONCLUSION

This Statement of Assurance provides an accurate account of Bedfordshire Fire Authority's Financial, Governance and Operational Assurance arrangements secured from the 1 April 2020 to 31 March 2021.

I am satisfied that Bedfordshire Fire and Rescue Authority conducted its business practices within the appropriate legal framework and standards and that public money was properly accounted for and used economically, efficiently and effectively. This Statement of Assurance was approved by the Audit and Standards Committee on 21st September 2021.



Signed

Chief Fire Officer

signature needed

Signed

Chair Audit and Standards Committee
on behalf of the Bedfordshire Fire and
Rescue Authority



Signed

Chair of the Bedfordshire Fire and
Rescue Authority



WE'VE GOT
YOUR BACK



WE ARE
ACCOUNTABLE



EVERY CONTACT
COUNTS



WE DARE TO BE
DIFFERENT

CONNECT WITH BFRS

bedsfire.com contact@bedsfire.com

facebook.com/bedsfire twitter.com/bedsfire instagram.com/bedsfire

This page is intentionally left blank

For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
21 September 2021

REPORT AUTHOR: ASSISTANT CHIEF OFFICER/FRA TREASURER

SUBJECT: AUDIT AND GOVERNANCE ACTION PLAN MONITORING: EXCEPTION REPORT AND SUMMARY ANALYSIS

For further information on this report contact: Nicky Upton
Service Assurance Manager

Background Papers:

- Action Plans contained in Internal Audit Reports
 - Action Plan contained in the current Annual Governance Statement
-

Implications (tick ✓):

LEGAL			FINANCIAL	
HUMAN RESOURCES			EQUALITY IMPACT	
ENVIRONMENTAL			POLICY	
CORPORATE RISK	Known	✓	OTHER (please specify)	
	New		CORE BRIEF	

Any implications affecting this report are noted at the end of the report.

PURPOSE:

To present Members with a summary statistical analysis of actions arising from internal audit reports over the last three financial years to date and from the Fire and Rescue Authority's current Annual Governance Statement; together with any exception report on those actions currently in progress, progress to date on current action plans, proposals to extend the original timing for completion and those that have been completed since the last meeting.

RECOMMENDATION:

That Members acknowledge progress made to date against action plans and the Committee considers and approves the extension request(s).

1. Introduction

- 1.1 A combined report providing a summary analysis of actions arising from internal audit reports together with a full exception report of all actions currently in progress, any proposals for an extension to the original completion date and actions that have been completed since the last meeting, is presented to the Audit and Standards Committee.
- 1.2 This is the second summary analysis and exception report to the Audit and Standards Committee for the year 2021/22 and it incorporates information from all monitoring reports in the reporting period to date.

2. Audit and Governance Action Plans Summary Analysis

- 2.1 The Audit Action Plans Summary Analysis (attached at Appendix A) provides a summary statistical analysis of the status of all actions arising from audit reports received over the last three financial years (ie 2019/20 to date), which have been agreed by the Audit and Standards Committee.
- 2.2 The report provides the following details for each audit:
 - Audit report title and date;
 - Total number of actions arising and their prioritisation;

- Number of actions completed (by priority) subject to follow-up audit;
- Number of actions completed (by priority) for which a subsequent or no further follow-up is required;
- Number of actions (by priority) still in progress; and
- Number of extensions to original completion dates that have been required in respect of all actions.

2.3 It should be noted that actions which are shown as completed for which a subsequent or no further follow up is required include:

- High and medium priority actions for which a subsequent or follow-up audit is required or has been successfully completed.
- All completed low priority actions - for which a subsequent or follow-up audits are not undertaken; and
- Actions which the Auditors have designated as 'superseded', ie actions which have been replaced, on follow-up audit, by a new action. In such cases, the new actions are included against the relevant follow up audit.

2.4 The report shows that a total of 8 High Priority, 57 Medium Priority and 38 Low Priority actions have been agreed over the reporting period by the Audit and Standards Committee, of which, 0 High, 4 Medium and 2 Low are still in progress. These do not include any recommendations made in new audit reports that may be included elsewhere on this meeting's agenda, progress on those actions will be reported at subsequent Audit and Standards Committee meetings.

2.5 The Annual Governance Statement Action Plan for 2020/21 has two actions, one completed.

3. Audit Action Plans Exception Report

3.1 The Audit Action Plans Exception Report provides details of all actions arising from internal audits which are still in progress and for which the Audit and Standards Committee has been requested to consider an extension to the original timing for completion.

3.2 There are two requests to extend the original completion date, further details of which are provided under 5.3.

4. Governance Action Plan Exception Report

- 4.1 The Governance Action Plan Exception Report provides details of actions arising from the Authority's 2020/21 Annual Governance Statement (which was formally adopted by Audit and Standards Committee, on behalf of the Authority, at their meeting on 14 July 2021) which are still in progress.
- 4.2 There is no request to extend the original completion dates.

5. Governance Action Plan Exception Report Monitoring Report of Actions Arising from Internal Audit Reports

- 5.1 The monitoring report of progress made to date against agreed actions arising from internal audit reports is attached as Appendix B.
- 5.2 The monitoring report covers, in order, the following:
- Outstanding actions from internal audit reports, including those reports received during 2021/22 and those from previous years, which have a proposal to extend the original completion date.
 - Outstanding actions from internal and audit reports, including those reports received during 2021/22 and those from previous years, which are on target to meet the original or agreed revised completion date.
 - Actions that have been completed since the last meeting.
 - Any actions that have been superseded by new actions, if they had not been completed at the time of the follow up audit.
- 5.3 The Committee is asked to consider and approve the following requests to extend the original completion dates for Human Resources - Wellbeing:
- The Revised Wellbeing Policy has not been agreed as the current version is believed to be too long and remains under review with the Mental Health and Wellbeing Steering Forum. The outcome of the HMICFRS inspection also needs to be taken into account and their report is not due to be published until December 2021. Time will be

needed to implement the recommendations and communicate the staff with an extension requested to the end of March 2022.

- The Oscar Kilo portal for self-assessment/benchmarking has been reviewed but will require significant resource to update the documentation, to provide the evidence and attain the accreditation. The ACFO has only taken the lead role at the end of July. Due to annual leave commitments & catching up on a backlog of medical work this has resulted in the delay. A meeting will take place between the ACFO and Occupational Health in September for the ACFO to understand the scope of the work required to complete the self-assessment and to assess resource need to complete this action. An extension is therefore requested with the ACFO providing an update at the meeting.

5.4 Any actions that have been reported as completed which are subject to a subsequent or follow up audit, which states the action is still outstanding will be reported to the Audit and Standards Committee.

5.5 Completed actions that are of a Low risk and do not require a follow-up audit once completed will be removed from the subsequent report.

6. Monitoring Report of Actions arising from the Authority's Annual Governance Statement

6.1 The monitoring report of progress made to date against actions arising from the Authority's Annual Governance Statement is attached as Appendix B.

6.2 The monitoring report covers the actions within the 2020/21 Annual Governance Statement (if applicable) which was formally adopted by Members of the Audit and Standards Committee, on behalf of the Authority, at their meeting on 14 July 2021, as part of the 2020/21 Statement of Accounts.

6.3 There are no requests to extend the original completion dates in relation to the Governance Review.

7. Priority Grades

7.1 The Service Audit Outcomes in Appendix A have a priority grading system. The table below explains the key to the priority grades:

RSM	High	Recommendations are prioritised to reflect RSMs assessment of risk associated with the control weaknesses.
	Medium	
	Low	

8. Organisational Risk Implications

8.1 The actions identified within internal audit reports and the Annual Governance Statement represent important improvements to the Authority's current systems and arrangements. As such, they constitute important measures whereby the Authority's overall management of organisational risk can be enhanced.

8.2 In addition, ensuring effective internal audit arrangements and the publication of an Annual Governance Statement are legal requirements for the Authority and the processes of implementation, monitoring and reporting of improvement actions arising therefore constitute an important element of the Authority's governance arrangements.

GAVIN CHAMBERS
ASSISTANT CHIEF OFFICER/FRA TREASURER

Audit and Annual Governance Statement Action Plans Summary Analysis

Audit Report & Date	Total Actions			Actions Completed (subject to Follow Up Audit)			Actions Completed/Supersede d (no further Follow Up required or confirmed by Follow Up Audit)			Actions Currently in Progress			No of Completion Extensions Required to Date (All Actions)			
	H	M	L	H	M	L	H	M	L	H	M	L	H	M	L	
Stock Control (Apr 2019)		4			1			3						4		
Operational Business Continuity (Sep 2019)	1	2	2				1	2	2							
Property – Statutory Compliance (Aug 2019)	1	3	1				1	3	1					2		
ICT Cyber Security - Advisory (Nov 2019)	4	10	3				4	10	3				2	1		
Follow up Part 1 – Governance, Use of Risk Information and Stock Control (Jan 2020)			2						2							
Key Financial Controls (Feb 2020)		1	2					1	2							
Follow up Part 2 – Operational Business Continuity and Property – Statutory Compliance (Feb 2020)	2	5					2	5								
Community Risk Management Plan (Apr 2020)			1						1							
Asset Management – Asset Tracking (Apr 2020)		3						3								
Mobilising System Project (Mar 2020)		1	1					1	1							
Environmental Review (Jun 20)		1	2					1	2							

Audit Report & Date	Total Actions			Actions Completed (subject to Follow Up Audit)			Actions Completed/Supersede d (no further Follow Up required or confirmed by Follow Up Audit)			Actions Currently in Progress			No of Completion Extensions Required to Date (All Actions)		
	H	M	L	H	M	L	H	M	L	H	M	L	H	M	L
Internal Audit Plan 2020/21															
Risk Management (Jul 20)		4	2					4	2						
Procurement – Proactive Processes and Remedial Action (Aug 20)		5	1					5	1					4	
Use of Risk Information (Sep 2020)		1	3					1	3						
ICT Cyber Security - Advisory (Nov 2020)		6	5					6	5						
HR - Support Staff Recruitment (Feb 2021)		1	3					1	3						
Key Financial Controls (Feb 2021)		1	1					1	1						
HR - Wellbeing (Mar 2021)		4	1		2						2	1		2	
Service Governance (Apr 2021)		3	6		3				6						
Follow up (Jun 2021)		2	2						1		2	1			
Internal Audit Plan 2021/22															
Debrief and Organisational Learning (Sept 2021)															
TOTALS	8	57	38	0	6	0	8	47	36	0	4	2	2	13	0

Annual governance Statement Action Plan from 2020/21 to be completed in 2021/22

Year	Total Actions	Actions Completed	Actions in Progress	No of completion Extensions Required to Date (All Actions)
2020/21	2	1	1	

This page is intentionally left blank

**Monitoring Report of Actions Arising from Audit Reports
(incorporating any actions outstanding at 31 March 2021 from earlier reports)**

URN	AUDITING BODY AND SOURCE	AUDIT AREA AND RESPONSIBLE MANAGER	PRIORITY	AGREED ACTION	PROGRESS REPORT TO DATE	TIMING FOR COMPLETION	STATUS ('Not started', 'In progress' or 'Completed')
KFC 1 (20/21)	RSM Jan 21: Final Report (20/21)	Key Financial Controls Head of Governance & Asset Management	Medium	The Procurement Manager will reiterate the importance of compliance with the quotation process documented within the Procurement Policy and Contract Procedure.	Procurement Policy document already sets out in no uncertain terms the importance that all Authority personnel acts in accordance with the Procurement Policy. The Procurement Policy has been further revised with additional text stressing the above. For clarification, the 2021 Draft Revised Procurement Policy is ready for internal review by the HGAM and as such has not yet been published for consultation, however as highlighted below (yellow) the revised Procurement Policy will be adopted in the new calendar year (meaning 2021)	Original Feb 21	Completed – confirmed by follow-up audit
KFC 2 (20/21)	RSM Jan 21: Final Report (20/21)	Key Financial Controls Head of Finance	Low	The Service will ensure that cashflow reviews and approvals are completed on a twice-weekly basis in line with the control. We will also review the accuracy of cash flow forecasting against the actual cash position on a regular basis with a view to improving accuracy.	From February the cashflow reviews and approvals are completed on a twice-weekly basis in line with the control. We will also review the accuracy of cash flow forecasting against the actual cash position on a regular basis with a view to improving accuracy	Original Feb 21	Completed – no follow up audit required
HRW 1 (20/21)	RSM Mar 21: Final Report	Human Resources – Wellbeing	Medium	The Service will ensure that the Wellbeing Policy is reviewed, revised as	Revised Wellbeing Policy has not been agreed, current version believed to be too long and	Original Aug 21	In progress

	(20/21)	Head of Human Resources		<p>appropriate and communicated to staff, following completion of the audit and HMICFRS's inspection. Areas for revision include, but are not limited to:</p> <ul style="list-style-type: none"> • Policy statement signed by the Chief Fire Officer in 2021; • Additional wellbeing support, including Traumatic Risk Management (TRiM); • Current wellbeing governance structure, including the Mental Health and Wellbeing Steering Group; and • Version control of the Policy; including review frequency. 	remains under review with MH & Wellbeing Steering Forum. Other format/options shared for consideration and Steering Forum to provide feedback. Also need to wait for the HMICFRS report which is not due to be published until December 2021 with time to implement the recommendations.	Extension requested: Mar 22	
HRW 2 (20/21)	RSM Mar 21: Final Report (20/21)	Human Resources – Wellbeing Head of Human Resources	Medium	<p>The Service will complete the Oscar Kilo Blue Light Framework Self-Assessment to inform the revision of the existing MIND Blue Light Wellbeing Pledge Action Plan, including additional actions and updated timescales to address backlog of action implementation.</p> <p>Following this, the Service will monitor progress of the Action Plan through the Mental Health Wellbeing Steering Group on a bi-monthly basis.</p>	<p>Progress has been slow because of a significant backlog in OH due to the restrictions that have been in place, and some of those relating to health surveillance have only been lifted in September.</p> <p>The Oscar Kilo portal for self-assessment/ benchmarking has been reviewed, but will require significant resource to update the documentation, to provide the evidence and attain the accreditation.</p>	<p>Original Aug 2021</p> <p>Extension Requested: TBC</p>	In progress

					<p>The MH Lead and recently appointed ACFO will meet outside of MH Steering Forum to discuss further.</p> <p>The ACFO has only taken the lead role at the end of July. Due to annual leave commitments & catching up on backlog of medical work this has resulted in the delay. A meeting will take place between AK/RH & IH in September for the ACFO to understand the scope of the work required to complete the self-assessment and to assess resource need to complete this action.</p>		
HRW 3 (20/21)	RSM Mar 21: Final Report (20/21)	Human Resources – Wellbeing Head of Human Resources	Low	The Service will ensure that the Annual TRiM Operating Licence is attained for 2021.	This is due for renewal November 2021.	Original Nov 2021	In progress
HRW 4 (20/21)	RSM Mar 21: Final Report (20/21)	Human Resources – Wellbeing Head of Human Resources	Medium	The Service will devise a means by which the TRiM Contact Activity Log can be reconciled with the sources of contact, such as tip sheets, so to take assurance that all potentially affected staff and officers are engaged by the TRiM Team	The Service has a monitoring system to manage the process. On receipt of the Tip Sheet, this is added to the TRiM Activity log and is reconciled with, TRiM Referral log.	Original Aug 2021	Completed – to be confirmed by follow up audit.

HRW 5 (20/21)	RSM Mar 21: Final Report (20/21)	Human Resources – Wellbeing Head of Human Resources	Medium	The Service will ensure that Terms of Reference for the Mental Health and Wellbeing Steering Group is developed and approved by the appropriate forum, to include contents such as, but not limited to: <ul style="list-style-type: none"> • Roles and responsibilities • Quorum • Meeting frequency • Membership; and • Reporting requirements to senior forums, if applicable 	Terms of Reference developed.	Original Mar 2021	Completed – to be confirmed by follow up audit.
Gov 1 (20/21)	RSM April 21: Final Report (20/21)	Governance Head of Governance and Asset Management	Low	The Service will complete their draft governance structure mapping the FRA governance (FRA and, Executive and Audit and Standards Committees) to the CMT and its subgroups. This will be approved by the Assistant Chief Officer and shared through the Service.	Draft governance structure completed that maps across to FRA governance.	Original Mar 2021	Completed – no follow up required.
Gov 2 (20/21)	RSM April 21: Final Report (20/21)	Governance Head of Governance and Asset Management	Medium	The Service will ensure that a terms of reference (ToR) is in place for all formal meeting groups, including the Information Management and Assurance Board, and that they have: <ul style="list-style-type: none"> • responsibilities; • membership; • meeting frequency; • quorum requirements; • reporting and accountability lines, frequency and nature; and been recently reviewed,	A review of ToR has been completed and this is now in place for formal meetings utilising a standard template.	Original July 2021	Completed – to be confirmed by follow up audit

				<p>specify this date and a date of next review.</p> <p>As part of this, it will be considered whether a standard template could be used across each meeting group using, for example the Corporate Programme Board's ToR.</p>			
Gov 3 (20/21)	RSM April 21: Final Report (20/21)	Goverance Head of Governance and Asset Management	Medium	<p>The Service will add to the Corporate Management Team agendas, the nature of each agenda item (presentation, report or verbal) and whether the item is for information only or a decision is required.</p> <p>Where a decision is required this will be documented within the minutes (the outcome or whether it has been postponed).</p>	The nature of each agenda item is now included on the agenda. This detail is the item is a presentation, report or verbal upate. If a decision is required this will be captured in the minutes.	Original May 2021	Completed – to be confirmed by follow up audit
Gov 4 (20/21)	RSM April 21: Final Report (20/21)	Goverance Head of Governance and Asset Management	Medium	The Service will ensure that each formal meeting group within the Service document in their terms of reference that at the Chair's discretion conflicts of interest will be checked prior to the start of a meeting depending the nature of the agenda items. Where it is required to be checked this, and any conflicts identified and action taken, will be recorded within the minutes.	Conflict of interest is captured in the reviewed ToR and at the chairs discretion this will be chacked prior to the start of the meeting.	Original July 2021	Completed – to be confirmed by follow up audit

Gov 5 (20/21)	RSM April 21: Final Report (20/21)	Governance Head of Governance and Asset Management	Low	The Service will issue a reminder to all formal meeting groups within the Service's governance structure to check whether the group has quoracy requirements recorded in their Terms of Reference and, where required, if these requirements have been met prior to each meeting starting. Where quorum requirements are not met, action taken as a result, such as to postpone decision making, will be recorded within the minutes.	The ToR has quoracy included into the document. At the start of meetings quoracy will be recorded to ensure meeting decisions will be postponed and recorded in minutes.	Original May 2021	Completed – no follow up required
Gov 6 (20/21)	RSM April 21: Final Report (20/21)	Governance Head of Governance and Asset Management	Low	The Service Assurance Manager will ascertain whether the decision to publish the Service's quarter three performance report was made in the CMT's 2 February 2021 meeting, and therefore whether it was implemented. Following this, the outcome of all papers presented to the CMT that require a decision will be recorded in the minutes.	The decision to take the performance report to FRA in March was undertaken. The outcome of reports is now included in the minutes and is recorded on the agenda as per action 03 20/21	Original Mar 2021	Completed – no follow up required
Gov 7 (20/21)	RSM April 21: Final Report (20/21)	Governance Head of Governance and Asset Management	Low	The Service will ensure that the actions not transferred to the CMT and IMAB's logs identified during testing have been	Actions are now clearly recorded and monitored.	Original Mar 2021	Completed – no follow up audit required

				<p>implemented. If they have not been implemented, they will be added to the relevant group's log to be reviewed at their next meeting.</p> <p>The Service will then ensure that all actions are clearly documented and followed through.</p>			
Gov 8 (20/21)	RSM April 21: Final Report (20/21)	Governance Head of Governance and Asset Management	Low	<p>The Assistant Chief Officer will provide a highlight report or verbal update to the CMT at their next meeting on the programme of the Corporate Programme Board.</p> <p>Following this, a highlight report will be provided to the CMT at their subsequent meetings, in line with the Corporate Programme Board's terms of reference.</p>	<p>The ACO chairs the Corporate Programme Board, which also has three other CMT members as standing attendees. As and when there are appropriate updates, these will be given to CMT. CMT now meets weekly, so there are regular opportunities, but updates will only be given where necessary. There are also formal reports to CMT and the FRA, such as the Annual Report on Projects and Programmes that went via CMT to the FRA in June, link below (agenda item 9): https://bedsfireeresauth.moderngov.co.uk/ieListDocuments.aspx?Clid=134&MId=405&Ver=4</p>	Original Apr 2021	Completed – no follow up audit required
Gov 9 (20/21)	RSM April 21: Final Report (20/21)	Governance Head of Governance and Asset Management	Low	<p>The Service Assurance Manager will add a next review date to the Fire and Rescue Authority Handbook as part of the next review. This will be approved by the Secretary Monitoring Officer.</p>	<p>The FRA Handbook will be reviewed annually in line with the Annual Meeting and has been added to the work programme.</p>	Original Sept 2021	Completed

APPENDIX A

AM F.up 1 (20/21)	RSM June 21: Final Report (20/21)	Asset Management – Asset Tracking Head of Governance and Asset Management	Low	The Authority will ensure that where discrepancies are identified during a stock check that the reasons for these are documented and retained.	Stock checks are regularly audited internally and discrepancies checked and investigated. The evidence is recorded and stored electronically.	Original April 2022	Completed – no follow up required
AM F.up 2 (20/21)	RSM June 21: Final Report (20/21)	Asset Management – Asset Tracking Head of Governance and Asset Management	Medium	When BlueLight has been implemented the Authority will ensure that when stock items are issued from stores to their final destination, the stock system and individual station equipment lists are correctly coded to show the movements. Evidence of the local stock list including correct location coding should be available where required. Training around issuing stock and recording this on the system will also be delivered by members of staff responsible for each store.	Asset tracking system is currently in progress to be fully implanted. Stock issued from stores will automatically be coded to the individual station requesting stock items.	Original April 2022	In progress
Proc F.up 3 (20/21)	RSM June 21: Final Report (20/21)	Procurement – Proactive Processes and Remedial Actions Head of Governance and Asset Management	Low	The final Procurement Activity Plan and Contracts Commissioning Review will be approved by the Head of Governance and Asset Management/CMT. All approvals will be documented and retained.	The activity plan has been completed and will be approved by CMT. Further work is being undertaken on the contracts register before sign off.	Original Nov 2021	In progress

APPENDIX A

<p>Proc F.up 4 (20/21)</p>	<p>RSM June 21: Final Report (20/21)</p>	<p>Procurement – Proactive Processes and Remedial Actions</p> <p>Head of Governance and Asset Management</p>	<p>Medium</p>	<p>Progress against the Procurement Activity Plan and the Contracts Commissioning Review Plan, as well as reporting on compliance audit results and significant tender waivers will be reported quarterly to CMT.</p> <p>An annual summary report on procurement activity will be presented to the Audit and Standards Committee for oversight.</p>	<p>Quarterly procurement reporting is planned with CMT Novemebt 2021.</p> <p>Annual summary report will be submitted to CMT Q1 2022. This will detail progress in 20/21 financial year.</p>	<p>Original Nov 2021</p>	<p>In progress</p>
----------------------------	--	--	---------------	---	---	--------------------------	--------------------

This page is intentionally left blank

Monitoring Report of Actions Arising from 2020/21 Annual Governance Statement (with actions for implementing in 2021/22)

No	Issue	Source	Planned Action	Progress to date	Timing For Completion	Status ('Not Started', 'In Progress' or 'Completed')
1	Medium Term Budget/CRMP	Assurance Statements	To continue to effectively manage the medium term financial position. A delayed 3 year CSR, now due in 2021, will give focus to medium term budget setting.	The budget work has commenced internally for 2022/23 and we await the delayed CSR expected late December 2021, with the final settlement detail in February 2022.	In Feb 2022	In Progress
2	Review of Authority Effectiveness and Member portfolio leads	FRA effectiveness reviews	For the portfolio leads that commenced in 2020/21, to be reviewed during 2021/22 as part of the FRA review of effectiveness.	A review and refresh of portfolio members was agreed at the annual meeting on 29 June 2021, with portfolio holders subsequently appointed at the July Executive meeting. The committee structure agreed on a temporary basis in June 2019 was also confirmed at the annual meeting	July 2021	Completed

This page is intentionally left blank

For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
21 Sept 2021

REPORT AUTHOR: PAUL HUGHES
SUBJECT: CYBER SECURITY UPDATE

For further information on this report contact: Graham Fox
Infrastructure Manager, ICT Shared Service
Tel No: 01234 413215

Background Papers: N/A

Implications (tick ✓):

LEGAL			FINANCIAL	
HUMAN RESOURCES			EQUALITY IMPACT	
ENVIRONMENTAL			POLICY	
CORPORATE RISK	Known	✓	OTHER (please specify)	
	New			

Any implications affecting this report are noted at the end of the report.

PURPOSE:

To provide The Audit and Standards Committee with a Cyber Security update.

RECOMMENDATION:

That Members acknowledge progress to date

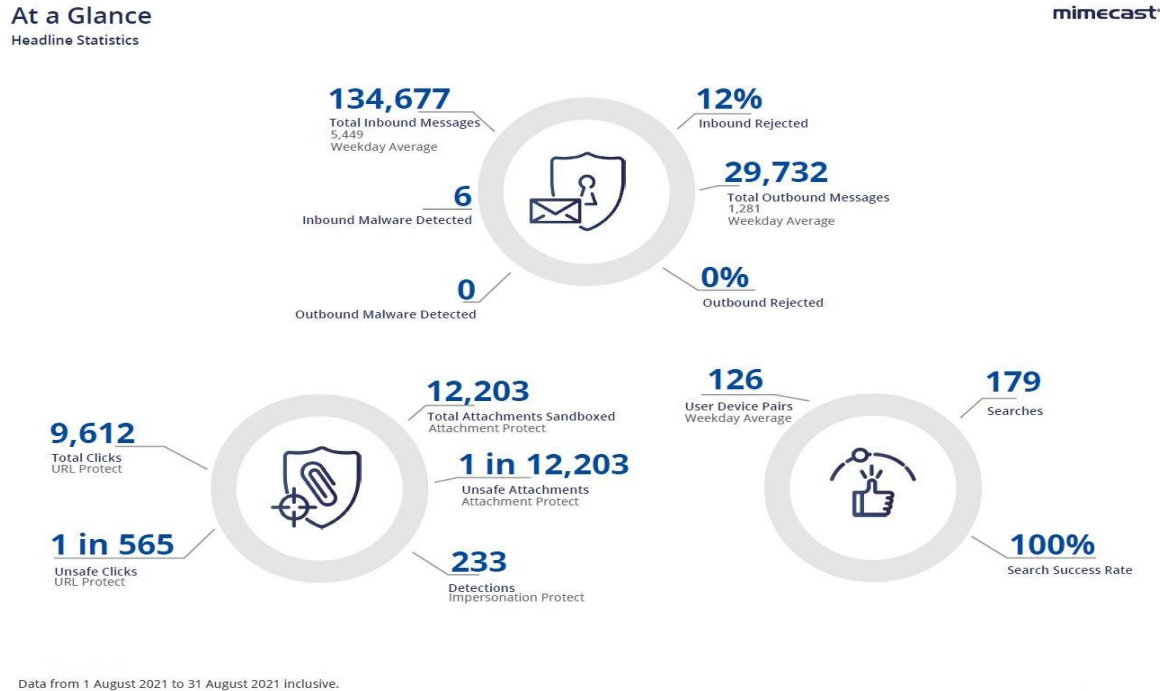
1. Cyber Security Update

- 1.1 The Cyber Security threat landscape is constantly evolving, and comprehensive security measures are updated and reviewed regularly.
- 1.2 BFRS utilises many security defence mechanisms, encompassing people, process and technology.
- 1.3 BFRS has gained re-accreditation of the National Cyber Security Centre (NCSC) security standard - Cyber Essentials Plus in August 2021 and Basic Cyber Essentials May 2021. This follows original accreditation for the Basic Cyber Essentials standard in 2019, followed by Cyber Essentials Plus in 2020. Cyber Essentials Plus accreditation will be an annual accreditation exercise using recognised 3rd parties to take BFRS through the independent assessment process.
- 1.4 BFRS has previously utilised RSM to have a targeted security audit to enable the successful accreditation of Cyber Essentials in 2019 and 2020.
- 1.5 Cyber Security Awareness Training is being set up on the BFRS LearnPro system. This will be mandatory training for all staff. This will be available in Autumn 2021. This is a Security Awareness course provided by NCSC.
- 1.6 ACO Chambers continues to Chair the quarterly Information Management Assurance Board (IMAB) which is a joint board with Bedfordshire Police whom provide our Data Protection Officer (DPO) service with the DPO a stakeholder on the IMAB board.

- 1.7 BFRS and Cambridgeshire FRS has jointly commissioned a 3rd party to perform a Cyber Security Review. The outcome is a Recommendations and Gap analysis report. This will support an overarching cyber strategy / roadmap for a multi layered approach for reactive and proactive measures including Cyber KPI's.
 - 1.8 Cyber Security is a standing agenda item at the quarterly NFCC ICT Managers forum, which HICT attends.
 - 1.9 ICT Shared Service has a monthly Cyber Security meeting, chaired by the ICT Infrastructure Manager. This enables progress updates against set BAU security tasks, patch management actions etc. as well as horizon scanning for future threats.
 - 1.10 The annual Network Penetration Test (PEN) test is scheduled for November 2021. There are typically remediations from this which are tracked through the ICT Monthly security meeting.
 - 1.11 BLRF – Cyber Working Group established in June 2021 represented by Rich Gordon – Group Commander Response. The aim of the group is to help deliver National Resilience Standards for LRFs – Standard #14 “Cyber Incident Preparedness”.
 - 1.12 There is a Cyber Security item on the Corporate Risk Register to ensure appropriate governance and dialogue.
 - 1.13 BFRS is reviewing its insurance to ascertain costs for Cyber Security insurance.
2. **Summary**
- 2.1 These are the main highlights and areas of work which demonstrate a wide portfolio of activities which support the BFRS Cyber Security needs.

3. **Graphic depicting BFRS cyber threats encountered during August 2021**

Figure 1 Mimecast Security Summary for August 2021



Key items to note from figure 1 is that BFRS received 134,677 emails in August. 12% of these emails were rejected, which in numbers is just over 16,000 emails. The graphic also shows 233 emails blocked for impersonation attempts (phishing) and 12,203 email attachments sandboxed i.e. further security checks performed.

**PAUL HUGHES
HEAD OF ICT AND PROGRAMMES**

For Publication

**Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
21 September 2021**

REPORT AUTHOR: ASSISTANT CHIEF OFFICER GAVIN CHAMBERS

SUBJECT: FIREFIGHTER PENSION SCHEMES LOCAL PENSION BOARD REPORT 2020/21

For further information on this Report contact: Gavin Chambers
Assistant Chief Officer
Tel No: 01234 845000

Background Papers: FRA report on Pension Boards in March 2020

Implications (tick ✓):

LEGAL		FINANCIAL	
HUMAN RESOURCES		EQUALITY IMPACT	
ENVIRONMENTAL		POLICY	
CORPORATE RISK	Known	OTHER (please specify)	
	New		

Any implications affecting this report are noted at the end of the report.

PURPOSE:

Annual Report

This is the Annual Report of the Bedfordshire Fire and Rescue Authority Local Pension Board (the Board), covering the period from 1 April 2020 until 31 March 2021.

RECOMMENDATION:

For Audit and Standards Committee to consider the report and the progress made by the Local Pension Board.

1. Roles and Functions

- 1.1 The Board has been established as the Local Pension Board for Bedfordshire Fire and Rescue Authority in accordance with section 5 of the Public Service Pension Act 2013 and the Firefighters' Pension Scheme (Amendment) (Governance) Regulations 2015.
- 1.2 The remit of the Board includes assisting the Chief Fire Officer, having delegated responsibilities from the Fire and Rescue Authority, as Scheme Manager:
 - to **secure compliance** with the Firefighter Pension Schemes (the schemes) regulations and any other legislation relating to **governance and administration** of the schemes;
 - to **secure compliance** with requirements imposed in relation to the schemes by the ***Pension Regulator***.
- 1.3 The establishment of the Board was approved by the Fire and Rescue Authority on 31st March 2015. The papers detailing the establishment of the Board (including the full Terms of Reference) can be found via the website link below, agenda item 12:
<https://bedsfireresauth.moderngov.co.uk/>

2. Membership of the Board

2.1 With effect from 1 April 2015, the Pension Board had two employer representatives and two employee representatives. Since this date, the Chair has been Gavin Chambers, Assistant Chief Officer.

During 2020/21, the Chair decided that for resilience purposes, this should be increased to three employer and three employee representatives. This was actioned with new appointments as noted below.

2.2 All employees can raise matters to the HR Operations Manager for inclusion on the Board agenda should this be appropriate (in accordance with the remit of the Board, covered above at para 1.2).

2.3 The Board's membership over 2020/21 was as follows:-

- Employer representatives:
 - Andy Peckham, Temporary Assistant Chief Fire Officer (retired May 2021 and at the time of writing this report, there is a vacancy on the Board)
 - Gary Jeffery, Head of Response (retired in December 2020)
 - Darren Cook, Head of Governance & Asset Management
 - Jason Tai, Head of Training and Assurance

- Employee representatives:
 - Pat Sherry (retired, pension member)
 - Clare Beasley, Crew Manager (and Fire Brigades Union Pensions Rep) who retired in April 2021 and was replaced by:
 - Matt Cross, Watch Commander (joined February 2021)
 - Gareth McCready, Crew Commander

- 2.4 Each meeting is attended and supported by Sally Green, HR Operations Manager and acting Scheme Manager and Fiona Beck, Assistant HR Operations Manager.

Meetings are also attended by Neil Lewins, from the Service's Pension Administrators LPP.

3. Conflicts of interest

- 3.1 The Public Service Pensions Act 2013 requires that a member of a Pension Board does not have a conflict of interest. A conflict is defined as "a financial or other interest which is likely to prejudice a person's exercise of functions as a member of the Pension Board." The Act is clear that actual membership of one of the Firefighter Pension Schemes is not in itself a conflict of interest, so would not preclude a scheme member from serving on the Board.
- 3.2 The Board has a policy for the management of potential conflicts in order to ensure that they do not become actual conflicts and all members of the Board are familiar with this policy. In addition conflicts of interest is a standing item on all Board agendas and any interests noted by members are recorded so that action can be taken to exclude the conflicted individual from proceedings where necessary.

As well as the above policy, the Board also has in place:

- A Risk Register and Risk Management Policy
- Procedure for Reporting Breaches of Law
- Communications Policy
- Governance Compliance Statement and Policy
- Code of Conduct
- Declarations of Interest of form

3.3 These are all detailed on the publicly available website and include minutes and other relevant information. The relevant page can be found at:

<https://www.bedsfire.gov.uk/About/BFRS-Pensions.aspx>

4. Local Pension Board Member Training

4.1 The Public Service Pensions Act 2013 requires that members of local Pension Boards have an appropriate level of knowledge and understanding in order to carry out their role. Any individual appointed to a local Pension Board must be conversant with;

- The regulations of the Firefighter Pension Schemes, including historical regulations and transitional provisions, to the extent that they still affect members;
- and any document recording policy about the administration of the Firefighter Pension Schemes.

4.2 Board members must also have knowledge and understanding of-

- the law relating to pensions,
- and such other matters as may be prescribed in other legislation.

4.3 The degree of knowledge and understanding required by local Pension Board members is that appropriate for the purposes of enabling the individual properly to exercise the functions of a member of the Local Pension Board.

5. Degree of Knowledge and Understanding

- 5.1 Members of the local Pension Board are expected to be conversant with the rules and policies of the Firefighter Pension Schemes. “Being conversant with” implies a working knowledge of what is relevant to the subject under discussion. A Board member should have an understanding of what is relevant to their role and be able to identify and challenge a failure to comply with;
- the Firefighter Pension Scheme regulations;
 - other legislation relating to the governance and administration of the scheme;
 - requirements imposed by the Pensions Regulator;
 - and any failure to meet the standards and expectations set out in any relevant code of practice issued by the Pensions Regulator

6. Areas of Knowledge and Understanding

- 6.1 The areas in which the Board would be expected to be conversant include, but are not limited to –
- Scheme approved policies (e.g. managing conflicts of interest, reporting breaches of the law or record keeping);
 - Risk assessment and management;
 - Scheme booklets and other members communications;
 - The role of Local Pension Board Members and the scheme manager;
 - Policies in relation to the exercise of discretions;
 - Communications with scheme members and employers;
 - Key policy documents on administration.

7. Training Strategy and Policy

7.1 The Pension Board has a Training Policy, which sets out how members of the Local Pension Board will acquire the knowledge and skills necessary to carry out their functions.

7.2 The approach of the training strategy is summarised below:-

- Board members are expected to complete the Pension Regulator's on-line toolkit designed to provide a sound understanding of the roles and responsibilities of public service Pension Board members;
- All members should receive training from the Local Government Association
- The approach to training will be flexible, in order to recognise the ever changing landscape of Firefighters Pension Schemes;
- Training will be delivered in a way that complements the current activities or projects undertaken by the Authority's Scheme Manager or Pensions Administrators.

7.3 This year the Board have received the following training:

Date	Topics Covered
Feb 2021	LPB Training on Accounting for Tax and Events Reports
March 2021	LPB Training on Accounting for Tax and Events Reports
Throughout the year	The HR Operations Manager attends the Regional Pension Meetings and provides updates to the Board
Throughout the year	All members have been working towards passing each of the seven PB training modules on the LGA's website

Pension Board members have (or can where newly joined) receive the training provided by the LGA. In past years, there have been two sessions directly with the LGA, one independently with the Service and one jointly with Cambridgeshire FRS. More recently, this training has been held online. All training events are regularly communicated by the LGA in the Scheme Advisory Board bulletins.

7.4 All board members (unless newly joined) have either passed or are working towards passing all of the 7 modules of the Pensions Regulator's online Public Service toolkit. The topics are:-

- Conflicts of Interest
- Managing Risk and Internal Controls
- Maintaining Accurate Member Data
- Maintaining Member Contributions
- Providing Information to members and others
- Resolving Internal Disputes
- Reporting Breaches of the law

8. Outcomes

8.1 Decisions about the running of the Pension Schemes are ultimately made by the Chief Fire Officer, who is delegated to carry out that function by Bedfordshire Fire and Rescue Authority in its capacity as the Scheme Manager.

8.2 The role of the Board is to assist the Scheme Manager to ensure compliance and to make recommendations to improve the efficient and effective administration and governance of the pensions function. As an example, the next meeting agenda is attached at Appendix 1, with the current Work Programme for 2021/22 attached at Appendix 2

8.3 This year the Board has fulfilled its role in the following ways

Date	Area	Action
All meetings	<ul style="list-style-type: none"> • Pension Board Risk Register • LGA Pensions bulletins • Administrators Risk & Compliance Report • Discussions of the Regional Pension Group • Currently training topic from our Administrators (LPP) • Two Ombudsman cases are discussed for learning points • Current updates and discussion (particularly on McCloud/Sargeant over 2020/21) 	The Board discusses these areas at each Board Meeting and action points are recorded where required for follow up.
Quarterly	Administrators Admin report	
Annually	Administrators Annual Internal Control Report Surveys as necessary, such as The Pensions Regulator etc	

8.4 As noted above, the Board has been meeting since it was approved at the FRA meeting on 31st March 2015. The following meetings have taken place:

- 2015/16 – 14 August, 19 October, 11 December
- 2016/17 – 22 April, 3 August, 8 November, 3 February
- 2017/18 – 15 May, 27 September, 5 December, 15 February
- 2018/19 – 26 July, 20 December, 21 March
- 2019/20 – 11 September, 8 November, 16 December, 6 March
- 2020/21 – 26 June, 17 September, 4 February, 15 March
- 2021/22 – 8 June

9 Future Dates of Meetings

9.1 The Board agreed to the following meeting dates for the remainder of the 2021/22 year:

- 20 September 2021
- 13 December 2021
- To be confirmed, one meeting before 31 March 2022.

GAVIN CHAMBERS
ASSISTANT CHIEF OFFICER & TREASURER

**Bedfordshire Fire & Rescue Service
Local Pension Board Meeting
Monday 20 September 2021 at 1100 hours
MS Teams Meeting**

AGENDA

1.	Apologies	
2.	Minutes and Action Points of Previous Meeting dated 8 June 2021	Chair
3.	Conflicts of Interest: <ul style="list-style-type: none">• Members Interests	
4.	Current pensions matters (cases, valuations, McCloud/Sargeant etc)	All
5.	Feedback from and Seminars attended	GC/SG
6.	Administrators (LPP) report and updates (incl KPIs): <ul style="list-style-type: none">• Latest monthly report(s)• Annual Internal Control Report (if received)	Neil Lewins

7.	Communications <ul style="list-style-type: none"> a) Pensions Regulator b) LGA Pensions Team newsletter (FPS – bulletins since last meeting) and <i>actions arising from this.</i> c) Pensions Group Meeting update d) Surveys update e) Annual Benefit Statements out – feedback? 	SG/All
8.	Risk Register	JT/All
9.	Training <ul style="list-style-type: none"> a) Training Needs analysis discussion b) Forthcoming plans, training dates c) New Pension Board Members d) LPB Training (to be confirmed) 	All NL
10.	Review of Pensions Ombudsman	SG/FB
11.	Work Plan Review	Chair/All
12.	Annual Report	Chair
13.	Any Other Business	Chair/All
14.	Next Meeting – 13 December @ 11:00 hours	

ANNUAL WORK PROGRAMME – LOCAL PENSION BOARD

SUBJECT	AUTHOR(S)	2021					2022				COMMENTS
		Mar 2021	June 2021	Sept 2021	Dec 2021		Mar 2022	June 2022	Sept 2022	Dec 2022	
Annual Pension Board report on activity undertaken			X				X			To be reported to CMT, not deemed appropriate for FRA (now no P&CG).	
Feedback on Auto-Enrolments / Opt-outs			X						x	To be confirmed, dates to be in line with process	
Injury Awards				X				X		Overview	
Feedback from Annual Benefits Statement Exercise				X				X			
TPR Public Service Governance and Administration Survey		X				X					
Annual Data Quality Review / Data					X				X		
GDPR Regulations – implications			X			x			X		
New – Admin Strategy			X								
LPP subject specific training		X	X	X	X	X	X	X	X	Neil to advise on training subjects, commenced in Feb 2021 with tax/HMRC	

SUBJECT	AUTHOR(S)	2021				2022				COMMENTS
		Mar 2021	July 2021	Sept 2021	Dec 2021	Mar 2022	July 2022	Sept 2022	Dec 2022	
GMP Reconciliation (HMRC)			X			X				
STANDING ITEMS										
Work Programme		X	X	X	X	X	X	X	X	Standing Item
Communications (<i>including ABS issues</i>)		X	X	X	X	X	X	X	X	Standing item (<i>includes Annual Benefits Statement</i>)
National Scheme Advisory Board – Update		X	X	X	X	X	X	X	X	Standing item
Pensions Issues/ Workload		X	X	X	X	X	X	X	X	Standing item
Learning & Development – Update		X	X	X	X	X	X	X	X	Standing item
Risk Register		X	X	X	X	X	X	X	X	
Self-assessment – Update				X				X		Standing Item (ANNUAL)
New Regulations	-	X	X	X	X	X	X	X	X	Standing Item

From LPP:										Standing Items
Monthly Client Reports <i>To include KPIs</i>		X	X	X	X	X	X	X	X	
Quarterly Admin Report		X	X	X	X	X	X	X	X	
Annual Internal Control Assurance Report				X				X		
Breaches		X	X	X	X	X	X	X	X	Standing item
Fraud Review/Assessment			X				X			

For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
21 September 2021

REPORT AUTHOR: HEAD OF GOVERNANCE AND ASSET MANAGEMENT

SUBJECT: CORPORATE RISK REGISTER

For further information on this Report contact: Darren Cook
Head of Governance and Asset Management
Tel: 01234 845000

Background Papers: None

Implications (tick ✓):

LEGAL			FINANCIAL	
HUMAN RESOURCES			EQUALITY IMPACT	
ENVIRONMENTAL			POLICY	
CORPORATE RISK	Known	✓	OTHER (please specify)	
	New	✓		

Any implications affecting this report are noted at the end of the report.

PURPOSE:

To review the progress of the Services Corporate Risk Register

RECOMMENDATION:

That the Audit and Standards Committee, in carrying out their monitoring of the Risk Register:

1. Consider and comment on the effective development and application of the Corporate Risk Register;

1. Introduction

- 1.1 Managing risks, both operational and strategic, is an important part of ensuring that the resources of Bedfordshire Fire and Rescue Service are used to best advantage. Risk is inherent in most things that the Service does and much of its activity is already assessed and managed through the application of the operational risk management procedures. The Corporate Risk Register details risks and mitigation to ensure risk is managed appropriately and proportionately.
- 1.2 The aims of Risk Management for Bedfordshire Fire & Rescue Service (“the Service”) are to:
 - Protect the assets of the Service
 - Ensure service continuity
 - Facilitate innovation and opportunity

2. Background

- 2.1 The corporate risk register captures and describes the Authority’s most significant risks, with a focus on reducing risks by implementing mitigation. It is formally reviewed and refreshed on a regular cycle by the Corporate Management Team for progress.

The process includes the identification, assessment and recording of risks and mitigating activities which is incorporated into Service plans. The final stage of the process, once risks have been reviewed by risk owners, is for the Audit & Standards Committee to consider and comment.

Horizon scanning is used to explore potential future developments, better anticipate risks and emerging trends that might affect the Service. It helps by taking a longer-term strategic approach and makes present plans more resilient to future uncertainty.

3. Corporate Risk Register

3.1 The Risk Register 8 corporate risks are:

1. The Service does not have the capacity or capability to respond to significant events and meeting service delivery requirements
2. Failure to meet service delivery legislative prevention and protection requirements
3. Failure to maintain ICT systems to ensure an effective service response
4. Insufficient funds to deliver the organisations CRMP
5. Inability to respond to a major operational incident
6. Death or serious injury in the workplace due to BFRS activities
7. Ensure that our data management arrangements are robust
8. The Service fails to effectively record, track and maintain its key assets and business critical equipment

3.2 The Corporate Risk Registers includes only the risks that have a significant impact on the FRA to deliver its fire and rescue services. As of 30 June 2021 the Register contains 8 Corporate Risks which are categorised as:

- 1 Very High Risks
- 2 High Risk
- 5 Moderate Risks
- 0 Low Risk

3.3 Risk owners are assigned to each issue with active mitigation in place. All risk register owners have reviewed, updated their risk mitigations with progress reports. Overall, the Corporate Management Team is satisfied with the adequacy of risk mitigation progress

3.4 Updates across all risk titles have been recorded, but no changes to the overall risk scores at this time. Corporate Management Team (CMT) continue to track progress on the actions.

Updates:

Corporate Risk 1 - The Service does not have the capacity or capability to respond to significant events and meeting service delivery requirements

No update

Corporate Risk 2 - Failure to meet service delivery legislative prevention and protection requirements

High risk properties not identified/assessed/mitigated – A project has been launched to develop an in-house risk analysis capability for Risk Based Inspections.

Not being able to react to changes in Government Policy – Three additional posts now in place, 21-22 Government Grant being used to create additional fixed term Fire Safety Advisor posts.

Failure to mitigate community risks – Currently on track to meet CRMP 21-22 target of 10,000 Safe and Well visits, work is nearing completion on delivery of revised visit database and mobile working.

Corporate Risk 3 - Failure to maintain ICT systems to ensure an effective service response

No update

Corporate Risk 4 - Insufficient funds to deliver the organisations CRMP

Poor settlement – The budget process for 2022/23 has commenced internally. We await information from the Home Office, expected late December for the provisional settlement.

Ineffective management of resources - The next Budget Monitoring report to CMT and the FRA will follow in the Autumn of 2021

Funding pressures impacted by pensions and pay awards - Paper due to the FRA Executive committee on the impact of pensions and pay awards in October 2021.

Corporate Risk 5 - Inability to respond to a major operational incident

No update

Corporate Risk 6 - Death or serious injury in the workplace due to BFRS activities

No update

Corporate Risk 7 - Ensure that our data management arrangements are robust

System backups are not robust – Information Management & Assurance Board (IMAB) meetings continue, Phishing scam reminders are put in the Blue Bulletin to ensure staff are aware

Corporate Risk 8 - The Service fails to effectively record, track and maintain its key assets and business critical equipment

Poor central records system in place – Fleet system has been successfully tested with General Ledger upgrades. WiFi role out will support connectivity of agile working tablets for technicians.

Lack of resources to manage process - It is estimated that all stations will be transferred to full system Q4 2021. Loss of a resource from the project has impacted delivery due to new mobilising system upgrades in control requiring support.

Corporate Risk 9 - Service is adversely impacted by COVID 19

No Update

4. Summary and Next Steps

4.1 The Corporate Risk register will continue to be reviewed quarterly.

5. Recommendations

5.1 That the Audit and Standards Committee, in carrying out their monitoring of the Risk Register:

Consider and comment on the effective development and application of the Corporate Risk Register;

DARREN COOK
HEAD OF GOVERNANCE AND ASSET MANAGEMENT

For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
21 September 2021

REPORT AUTHOR: ASSISTANT CHIEF OFFICER/FRA TREASURER

SUBJECT: WORK PROGRAMME 2021/22

For further information on this report contact: Nicky Upton
Service Assurance Manager

Background Papers: None

Implications (tick ✓):

LEGAL			FINANCIAL	
HUMAN RESOURCES			EQUALITY IMPACT	
ENVIRONMENTAL			POLICY	
CORPORATE RISK	Known	✓	OTHER (please specify)	
	New			

Any implications affecting this report are noted at the end of the report.

PURPOSE:

To review and report on the work programme for 2021/22 and to provide Members with an opportunity to request additional reports for the Audit and Standards Committee meetings for 2021/22.

RECOMMENDATION:

That Members consider the work programme for 2021/22 and note the 'cyclical' Agenda Items for each meeting in 2021/22.

GAVIN CHAMBERS
ASSISTANT CHIEF OFFICER/FRA TREASURER

AUDIT AND STANDARDS COMMITTEE - PROGRAMME OF WORK 2021/22

Meeting Date	'Cyclical' Agenda Items		Additional/Commissioned Agenda Items	
	Item	Notes	Item	Notes
21 Sept 2021	External Audit Progress Report (E&Y)	Deferred to December mtg by E&Y	Statement of Assurance	Added by ACO
	Audit Results Report and Fees (E&Y) (Results of 2020/21 audit including any matters outstanding)	Deferred to December mtg	Cyber Security Update	Added by ACO
	Internal Audit Progress Report			
	Audit and Governance Action Plan Monitoring			
	Review of Fire Authority's Effectiveness (<i>Biennial review – due 2022/23</i>)			
	Corporate Risk Register - Exception Report			
	Work Programme 2021/22			

Meeting Date	'Cyclical' Agenda Items		Additional/Commissioned Agenda Items	
	Item	Notes	Item	Notes
2 Dec 2021	Internal Audit Progress Report (TBC)			
	External Audit Progress Report (E&Y)			
	Audit Results Report and Fees (E&Y) (Results of 2020/21 audit including any matters outstanding)	Deferred from Sept mtg		
	Review of the Effectiveness of the Fire and Rescue Authority's Internal Auditors (TBC)			
	Audit and Governance Action Plan Monitoring			
	Review of 'Monitored Policies'			
	Report on Registration of Interests and Gifts/Hospitality			
	Review of the Audit and Standards Committee Effectiveness (<i>Biennial review – due 2022/23</i>)	Outcome of Member Development day awaited		
	Statement of Assurance			
	Corporate Risk Register - Exception Report			
	Work Programme 2021/22			

Meeting Date	'Cyclical' Agenda Items		Additional/Commissioned Agenda Items	
	Item	Notes	Item	Notes
3 March 2022	External Audit Plan 2021/22 (E&Y)			
	Effectiveness of the Authority's External Auditors			
	Internal Audit Progress Report			
	Internal Audit Strategy 2021/22 to 2024/25			
	Audit and Governance Action Plan Monitoring			
	Update to the Authority's Finance Regs (<i>Biennial review – due 2023</i>)			
	Annual Review of the Fire Authority's Effectiveness (<i>Biennial review – due 2022/23</i>)			
	Annual Review of entire Corporate Risk Register	Restricted report		
	Review of Work Programme 2021/22	Forward plan for 2022/23		

This page is intentionally left blank