BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

Members of Audit and Standards Committee.

Bedford Borough Councillors: C Atkins and J Gambold

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

Luton Borough Councillors: J Burnett and D Franks

A meeting of **Audit and Standards Committee** will be held **virtually via MS Teams** on **Thursday, 2 December 2021** starting at **10.00 am.**

John Atkinson
Monitoring Officer

Public Document Pack

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 - 6)

Item	Subject	Lead	Purpose of Discussion
4.	Minutes	Chair	To confirm minutes of the meeting held on 21 September 2021 (Pages 7 - 12)
5.	Public Participation		To receive any questions put to the Authority under the Public Participation Scheme
6.	Internal Audit Progress Report	RSM	To consider a report (Pages 13 - 30)
7.	Review of the Effectiveness of the Fire and Rescue Authority's Internal Auditors	ACO	To consider a report (Pages 31 - 50)
8.	Internal Audit Actions Update	HSSA	To consider a report (Pages 51 - 64)
9.	Review of 'Monitored policies'	ACO	To consider a report (Pages 65 - 70)
10.	Report on Registration of Interests and Gifts/Hospitality	Monitoring Officer	To consider a report (Pages 71 - 72)
11.	Corporate Risk Register - Exception Report	HSSA	To consider a report (Pages 73 - 82)
12.	Work Programme 2021/22	ACO	To consider a report (Pages 83 - 86)
	Next Meeting	10.00 am on 3 March 2022 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.

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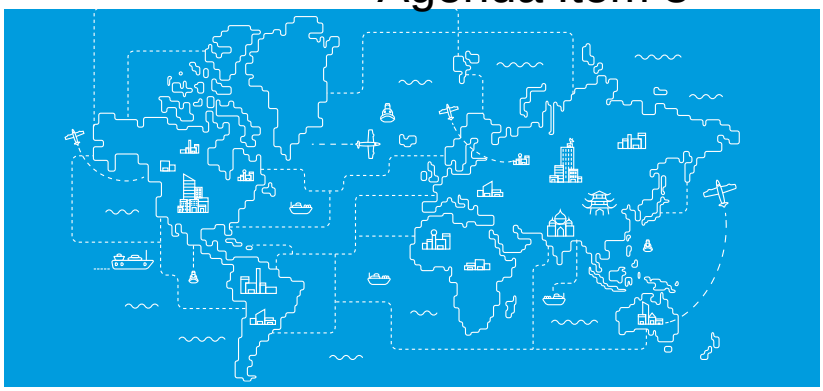

TRADING NAME UPDATE - 1 NOVEMBER 2021

‘RSM Risk Assurance Services LLP’ becomes ‘RSM UK Risk Assurance Services LLP’.

From 1 November 2021, the trading name of RSM Risk Assurance Services LLP will change to RSM UK Risk Assurance Services LLP. This small change is to bring our trading name in line with other RSM Global member firms.

Does this change impact the service we provide to you?

No. There is no change to our business or to the service we provide to you. Our services and reviews will continue to be provided by your normal RSM team.

Why are you communicating this change?

Whilst the change in our trading name is small, transparency and communication remain important.

In practical terms, you will see ‘UK’ added to our LLP name on all correspondence that you receive from us, for example, our invoices and our assignment reports.

What do I need to do?

Please ensure that our entity name is amended on your systems and that all internal departments are notified of the change. This ensures there is no disruption to your payment process and that changes to supplier details are verified.

Does there need to be a contract novation?

No, this is just a change to our registered name, the legal entity providing the services to you is not changing.

Further information

If you require any more information on this change, please contact your RSM contact or your credit controller Susan.Mcilwraith@rsmuk.com

Richard Smith

Head of Risk Assurance

E: richard.smith@rsmuk.com

Shauna Mallinson

Technical Director, Risk Assurance

E: shauna.mallinson@rsmuk.com

MINUTES OF AUDIT AND STANDARDS COMMITTEE
INFORMAL MEETING HELD ON 21 SEPTEMBER 2021 AT 10.00AM

Present: Councillors C Atkins (Chair), P Duckett, R Berry, J Gambold, and I Shingler

Councillor J Chatterley was present as an observer

Mr J Atkinson, ACO G Chambers, ACFO A Kibblewhite, Ms R Barker and Mr P Hughes

Ms L Davies, RSM

Ms J Kriek, Ernst & Young

Please note: any decisions made by the Committee at this meeting need to be ratified by the Fire and Rescue Authority to take effect as the meeting was held informally.

21-22/ASC/17 Apologies

17.1 An apology for absence was received from Councillor J Burnett.

17.2 Mr N Harris from Ernst & Young was unable to attend the meeting. Ernst & Young was represented at the meeting by Ms J Kriek.

17.3 Ms S Rowlett from RSM was unable to attend the meeting. RSM was represented at by the meeting by Ms L Davies.

21-22/ASC/18 Declarations of Disclosable Pecuniary and Other Interests

There were no declarations of interest.

21-22/ASC/19 Communications

19.1 The Committee received the Emergency Services News Briefing from RSM for August 2021.

19.2 The Assistant Chief Officer reported on the launch of the Community Risk Management Planning Fire Standard, which sought to ensure a consistent approach to the development and use of Community Risk Management Plans (CRMPs) across the fire sector. The Service's adherence to the Standard would be demonstrated over the next few months as the CRMP was updated.

RESOLVED:
That the communication be received.

21-22/ASC/20 Minutes

RESOLVED:
That the Minutes of the meeting held on 14 July 2021 be confirmed as a true record.

21-22/ASC/21 Public Participation

21.1 There were no members of the public present.

21-22/ASC/22 Internal Audit Progress Report

22.1 Ms L Davies of RSM introduced the report on progress made against the internal audit plan for 2021/22. There was currently one audit being undertaken and the results of this would be reported to the next meeting of the Committee.

22.2 In response to a question from Councillor Duckett, Ms Davies confirmed that the audit plan was flexible so could respond to any changes in legislation or other major issues that arose during the year as necessary.

22.3 The Assistant Chief Fire Officer added that the Service also had its own internal assurance process through which developments, such as actions arising from the Grenfell Inquiry, were considered.

RESOLVED:
That the report be received.

21-22/ASC/23 Statement of Assurance

23.1 The Assistant Chief Fire Officer presented the 2020-21 Statement of Assurance to the Committee for approval. The Statement of Assurance reported on performance in regard to financial, governance and operational assurance arrangements.

23.2 The Committee was advised that some of the performance information had been included in the Annual Report that had been presented to the last meeting of the Fire and Rescue Authority, and that in future, consideration would be given to the consolidation of reports for ease of access.

23.3 The format of the document had been revised, with hyperlinks included to other documents and the inclusion of more infographics and less text.

23.4 In response to questions about national resilience, the Assistant Chief Fire Officer reported that the Service was a Category 1 responder and could be called to provide equipment or personnel in the event of regional and/or national emergencies. The Service held a number of assets, such as the mass contamination unit, that were classified as national resilience assets, or specialist personnel, such as the line rescue team, that could be called upon in emergencies. In addition to this, the Chief Fire Officer was now the Chair of the Local Resilience Forum, and this would be reported in the Statement of Assurance for 2022-23.

23.5 The Service's support for partner organisations during the COVID pandemic, especially in relation to the East of England Ambulance Service, had been highlighted as an area of notable practice. The Assistant Chief Fire Officer advised that details of the above could be included in the final version of the report.

RESOLVED:

1. That the contents of the Statement of Assurance for 2020-2021 be acknowledged.
2. That the Statement of Assurance for 2020-2021 be recommended for approval by the Fire and Rescue Authority.

21-22/ASC/24 Audit and Governance Action Plan Monitoring - Exception Report and Summary Analysis

24.1 The Assistant Chief Officer 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.

24.2 The Committee was advised that extension requests were being sought for actions arising from the audit of Human Resources – Wellbeing. These related to the revision of the Service's current Wellbeing Policy and a benchmarking exercise against the Oscar Kilo portal for self-assessment and benchmarking. The original completion dates for these actions was August 2021.

24.3 Ms R Barker reported on progress made regarding the revision of the current Wellbeing Policy. This had been submitted to the Service Mental Health and Wellbeing Steering Group, which consisted of representatives across the Service. The view had been expressed that the document was too lengthy and required further review and, as such, a Working Group had been formed and a report back was expected later in the year. The results of the HMICFRS inspection were also awaited and the Committee was

advised that it would be prudent to wait for the outcomes of this before the Policy was updated and recirculated to staff. Therefore an extension was being sought to the end of March 2022

24.4 The Assistant Chief Fire Officer expressed the view that the Oscar Kilo portal may not be the most appropriate form of benchmarking as it related primarily to risks associated with the Police service. It may be more appropriate to benchmark against Fire and Rescue Services with strong performance in this area. A meeting with HR and Occupational Health would also be required and a discussion with RSM to revisit this action and completion date was being proposed.

RESOLVED:

1. That progress made to date against action plans be acknowledged.
2. That the extension requests for the outstanding actions arising from the audit of Human Resources - Wellbeing be approved.

21-22/ASC/25 Cyber Security Update

25.1 Mr P Hughes, the Head of ICT and Programmes, introduced his report which provided an update on cyber security.

25.2 In introducing the report, he highlighted the following:

- The threat landscape was constantly changing and the Service had to update its processes and defence mechanisms accordingly.
- The Shared Service had been successful in its Cyber Essentials Plus re-accreditation.
- A Cyber Security course would be offered for all staff to complete via the LearnPro system. The content was being provided by the National Cyber Security Centre.
- A third party review of cyber security defences was being undertaken and would result in a gap analysis report that would enable the Service to strengthen both its reactive and proactive processes.
- An insurance review was being conducted to ascertain the costs of Cyber Security insurance.

25.3 The Assistant Chief Officer referred to the infographic in the report which illustrated the number of cyber threats encountered during August 2021. Out of 134,677 inbound messages, 12% had been rejected.

25.4 Mr Hughes added that 6 inbound malware had been detected. This demonstrated the constant efforts to defend the service against attack. The Shared Service also conducted an annual system penetration test and this was due in November 2021.

25.5 In response to a suggestion from the Chair that the Cyber Security course be made available to Members, Mr Hughes advised that he would be able to signpost Members to the training available via the National Cyber Security Centre.

RESOLVED:
That the good progress to date be acknowledged and the thanks of the Committee to the ICT Shared Service for the progress made be recorded.

21-22/ASC/26 Firefighter Pension Schemes Local Pension Board Report 2020/21

26.1 The Assistant Chief Officer presented 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.

26.2 The Board had been established in 2015 and had been chaired by the Assistant Chief Officer since its inception. There had originally been two employer and two employee representatives appointed to the Board. At the last meeting, the Board's terms of reference had been amended to increase representation to three from each side and the current membership was set out in the report for information.

26.3 The Board was supported by Sally Green, HR Operations Manager and acting Scheme Manager and Fiona Beck, Assistant HR Operations Manager. Meetings were also attended by Neil Lewins from the Service's Pension Administrators LPP.

26.4 The report detailed the governance arrangements, relevant policies and training requirements. The training for Board members was provided by LPP. The Board's work programme, a standard agenda and meeting dates were also included in the report.

RESOLVED:
That the report be received and the progress made by the Local Pension Board be acknowledged.

21-22/ASC/27 Corporate Risk Register

27.1 The Assistant Chief Fire Officer presented a report which provided an update on the progress of the Service's Corporate Risk Register. As of 30 June 2021, one risk was categorised as very high, two as high and five as moderate. There had been no updates to the overall risk scores and the Committee was provided with specific risk updates.

27.2 Corporate Risk 2, failure to meet service delivery legislative prevention and protection requirements: an in-house risk analysis capability was being developed for risk based inspections. Three additional posts had been created for Fire Safety Advisors as previously reported and the Service was on track to deliver its target of 10,000 Safe and Well visits.

27.3 Corporate Risk 4, insufficient funds to deliver the Service's Community Risk Management Plan: the main risks were a poor funding settlement from the Government and the impact of pensions and pay awards. The impact of pensions and pay awards was being monitored by the Executive Committee.

27.4 Corporate Risk 7, ensure that our data management systems are robust: Information Management & Assurance Board (IMAB) meetings continued and phishing scam reminders were placed in the Blue Bulletin to improve staff awareness.

27.5 Corporate Risk 8, the Service fails to effectively record, track and maintain its key assets and business critical equipment: the fleet system had been successfully tested with General Ledger upgrades. The roll out of WiFi would support connectivity of agile working tablets for technicians. It was anticipated that all stations would be transferred to the full system by the end of the fourth quarter 2021/22.

RESOLVED:
That the effective development and application of the Corporate Risk Register be acknowledged.

21-22/ASC/28 Review of Work Programme 2021/22

28.1 The Committee considered the proposed work programme for 2021/22. The Assistant Chief Officer reported that Members would need to discuss whether to proceed with the Review of Effectiveness of the Committee, which was scheduled for the next meeting of the Committee on 2 December 2021. The Statement of Assurance could be removed from the Work Programme for the next meeting as it had been submitted to this meeting of the Committee.

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

The meeting ended at 11.06 am

For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
2 December 2021

REPORT AUTHOR: **ASSISTANT CHIEF OFFICER/FRA TREASURER**

SUBJECT: **INTERNAL AUDIT PROGRESS REPORT 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.

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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

2 December 2021

RSM

Contents

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)
		L	M	H	
Debrief and Organisational Learning	In Quality Assurance				Q2
Key Financial Controls	Fieldwork in final stages				Q3
Data Quality to support the Community Risk Management Plan	To commence 13 December 2021				Q3
Management of Assets	To commence 16 February 2022				TBC
Human Resources – Grey Book Recruitment	To commence 28 February 2022				Q4
Risk Management	To commence 1 March 2022				Q2/3
Follow up	To commence 21 March 2022				Q4

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

The review of Risk Management, due to commence in November 2021 has been postponed to March 2022 to enable new processes to be embedded.

Information and briefings

We have not issued any further client briefings since the last Audit & Standards Committee:

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: Suznne Rowlett, Head of Internal Audit

Email address: suzanne.rowlett@rsmuk.com

Telephone number: 07720 508148

Name: Louise Davies, Manager

Email address: louise.davies@rsmuk.com

Telephone number: 07720 508146

rsmuk.com

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EXECUTIVE SUMMARY – HUMAN RESOURCES - WELLBEING

With the use of secure portals for the transfer of information, and through electronic communication means, remote working has meant that we have been able to complete our audit and provide you with the assurances you require. It is these exceptional circumstances which mean that 100 per cent of our audit has been conducted remotely. Based on the information provided by you, we have been able to sample test.

Why we completed this audit

The purpose of this audit was to provide management with a view on the effectiveness of the controls in place for the promotion of health and wellbeing, ensuring policies and procedures to promote the welfare of support and operational staff are in place and effective to mitigate the risk of failing to deliver against the Our People Strategy 2018/22.

The MIND Blue Light Wellbeing Pledge was signed by the Chief Fire Officer in February 2019 evidencing the Service signing up to this framework. The Blue Light Wellbeing Framework (Framework) was developed as part of the Oscar Kilo Project launched in 2017. The Framework provides an independent set of standards tailored to meet specialist needs of emergency services staff. Organisations can use the Framework to audit and benchmark themselves against the standards. The Strategy became effective from December 2018 and includes a section on wellbeing and health and safety. A MIND Blue Light Wellbeing Pledge Action Plan (Action Plan) is in place to set out the approach to addressing the areas of focus outlined within the Strategy through actions and enablers which have been developed for the Service workstreams.

The Service intranet details the support tools and information for staff on how to manage their own physical and mental wellbeing, including weekly bulletins and COVID-19 guidance. The intranet also displays key contacts of wellbeing staff and Employee Assistance Programme services. The Service have also adopted the Traumatic Risk Management (TRiM) Model with a team of nine TRiM Practitioners from across green and grey book staff groups. As at February 2021, 55 contacts had been made by the TRiM Team to potentially affected staff and officers, with two referrals having been recommended.

As part of the review, we have also benchmarked the wellbeing practices of the Service with a comparable entity, Client A, to inform best practice. Please see Appendix B for details.

Due to this being a work in progress and some areas delayed due to COVID-19, we have completed our audit as an advisory review and therefore not provided a formal opinion.

Conclusion

Through completion of the audit, we identified that well-designed controls for supporting the wellbeing of staff and officers have been implemented. These included the adoption of the TRiM Model, the publication of the Our People Strategy and TRiM Policy, regular and ad-hoc wellbeing publications and sessions, the provision of mental health first aid training, and the conduct of two-yearly employee wellbeing survey which had helped inform the development of the Action Plan.

However, we noted whilst the Service have a Wellbeing Policy in place, it had not been reviewed in line with defined timescales. We also noted that whilst the Service have developed an Action Plan to address the employee survey results and Strategy objectives, it had not been appropriately monitored or updated.

We further noted that there are currently no means by which the Service can be assured that all potentially affected support and operational staff have been contacted by a TRiM Practitioner. In addition, we noted that a Terms of Reference (ToR) had not yet been developed for the newly established Mental Health and Wellbeing Steering Group.

Key findings

We noted weaknesses in control for which we have agreed four medium actions.

Wellbeing Policy

We confirmed through review of the Wellbeing Policy that it includes a policy statement which had been signed by the Chief Fire Officer and had been developed in line with the areas of focus outlined within the Our People Strategy 2018/22 (Strategy). The Policy covers all expected areas including defining the roles and responsibilities of all staff, how it is to be managed, and the training and the staff support network available. We also confirmed that the Policy had been made available to staff via the Service intranet. However, we noted that the Wellbeing Policy had not been reviewed in line with the three-yearly review timeline and was last reviewed in 2016. We were advised by the Service Fitness Advisor that the policy was being reviewed at the time of the audit and its revision would be informed by the results of the audit and an upcoming HMICFRS inspection.

If the Policy is not reviewed regularly, there is a risk that it is not up to date or reflective of current practice, leading to inappropriate actions being taken or inconsistent application of the Policy. **(Medium)**

MIND Blue Light Wellbeing Pledge Action Plan

The Service developed their MIND Action Plan 2018 in line with the Strategy objective of “developing and implementing a mental health and wellbeing plan across the Service linked to national good practice”. Through completion of the audit, we confirmed completion of the Action Plan in some areas, for example development of wellbeing-related policies, completion of employee surveys, and raising wellbeing awareness. We also confirmed through review of documented evidence that discussions on the Action Plan progress had taken place between the Service Fitness Advisor and the Employee Relations Manager (ERM) in January and February 2020.

However, we were advised by the Service Fitness Advisor that there was a backlog on action implementation due to COVID-19 and thus the Action Plan required updating to include additional actions and revised implementation timescales. We noted through review of the Action Plan as at February 2021, that it had not been updated since its creation in 2018. As a result, there is a risk that the Action Plan is unable to facilitate efficient action monitoring. In addition, we were advised by the Service Fitness Manager the Oscar Kilo Blue Light Framework Self-Assessment, which came into effect in September 2020 and complements the Action Plan, did not exist at the time of developing the Action Plan and had not yet been completed. Therefore, the Action Plan had been developed in the absence of completing the self-assessment. Nonetheless, there remains a risk the Action Plan is not in keeping with national best practice. **(Medium)**

Traumatic Risk Management (TRiM) Assessment – Sample Testing

The Service have adopted the TRiM Model, a peer support system. Through testing of five TRiM contact activities, we confirmed that:

- In one instance the correct process had been followed with evidence retained to show that the TRiM Practitioner contact the affected individuals upon receipt of a completed MED 22A return;
- In three instances the TRiM Practitioner contacted the affected individuals without receipt of a completed MED 22A return; and
- In one instance, the relevant email trails could not be located to enable testing.

We also confirmed in all instances that none of the affected individuals contacted had accepted to take part in a TRiM assessment. Therefore, no further records of subsequent TRiM assessment and referral and ensured follow up were available for review.

Through discussion with the Service Fitness Advisor, we were advised that TRiM Practitioners often make the judgement to contact potentially affected individuals within the Service based on the tip sheet records which log incoming 999 incident calls rather than only relying on MED 22A form return. We were further advised by the Service Fitness Advisor that tip sheets are not required to be retained for TRiM purposes. Whilst we acknowledged it is a good practice for TRiM Practitioners to proactively engage individuals they deem a risk even without a MED 22A return, which may not be submitted if a defusing from the Crew Manager was deemed unnecessary; in the absence of retained tip sheets and email correspondence, there is a risk that the Service cannot be assured that all potentially affected individuals who should have been contacted have indeed been contacted. **(Medium)**

Mental Health and Wellbeing Steering Group (MHWSG)

The Service established the MHWSG in October 2020 which we confirmed through review of the MHWSG meeting minutes for October and December 2020. Through review of the minutes we noted that wellbeing related matters had been discussed, such as completing the Oscar Kilo Blue Light Framework Self-Assessment to inform the Action Plan revision and procuring further wellbeing training from Fire Fighters Charity, a wellbeing training provider, and we confirmed that an appropriately detailed action log had been developed which was followed through and updated at the following meeting. We confirmed through review of the meeting minutes and resultant action logs that actions had been followed through in meetings. In addition, we were advised by the Service Fitness Advisor that the MHWSG do not have a formal reporting line upward to senior forums, but noting that the Vice Chair and Chair of the working group both sit on the Corporate Management Team (CMT), we deemed such governance structure to be sufficient to allow information flow from the MHWST to CMT as needed.

However, we found that the MHWSG ToR was in the process of being drafted at the time of the audit, and therefore we were unable to provide assurance over the adequacy of the content therein. As a result, there is a risk that the MHWSG are unaware of their remits, leading to inefficient discharge of roles and responsibilities. **(Medium)**

We noted the following controls to be adequately designed and operating effectively:

TRiM Policy

The Service have developed a TRiM Policy. We confirmed through review and testing of the Policy that it details the process for TRiM assessment, is supported by a flowchart in the appendix and that it was reflective of current practice.

Email correspondence evidenced that the Policy had been subject to internal review prior to issue by the Technical Manager, Service Assurance Assistant, ERM and Service Fitness Advisor. We confirmed through review of the Request for Issue of Service Promulgation form that the Policy had been marked to be issued without consultation, and noted through review of email correspondence that the Policy had been communicated to all staff as well as being made available to staff on the intranet. No issues were noted.

Our People Strategy 2018/22

We confirmed through review of the Strategy that it was up to date and had been signed by both the Chief Fire Officer and Assistant Chief Fire Officer. We also noted that it had been subject to both internal and external consultation and approved as stated within the Fire and Rescue Authority meeting minutes for September 2018. We confirmed through review of the Strategy that the Service had defined the areas of focus regarding wellbeing of staff, including:

- Providing effective occupational health services including pre-employment screening, ongoing health surveillance, absence referrals and professional advice and confidential counselling;
- Developing and implementing a mental health and wellbeing plan across the Service linked to national good practice; and
- Proactively support fitness and wellbeing across the Service.

We confirmed through completion of the audit that there was a “golden thread” of wellbeing practice being implemented and these are evident in subsequent controls and findings. No issues were noted.

Employee Wellbeing Surveys

We confirmed through review of the Health and Safety Executive (HSE) Wellbeing Survey Results Report that the Service had conducted employee surveys in line with the Action Plan. We were advised by the ERM that the next HSE Wellbeing Survey was due in 2021, however, due to the timing of the audit we were unable to provide assurance in this regard. We confirmed through review of the CMT meeting minutes for February 2020 that the survey results had been reported to the CMT. In addition, we also confirmed through review of the Action Plan that the actions therein had been devised to address the recommendations resultant from the survey. No issues were noted.

Raising Awareness

We confirmed through review of screenshots of the Occupational Health and COVID-19 intranet pages that the Service publish monthly bulletins and ad-hoc information on topical issues, covering such contents as the partnership with Fire Fighters Charity, TRiM Support, upcoming dates of wellbeing webinars and COVID-19 guidance. We noted through review of screenshots of intranet pages that key contacts of wellbeing staff and Employee Assistance Programme (EAP), had been made available to staff. We also noted through review of the MHWSG meeting minutes for December 2020 that discussions had taken place around displaying ESP contact details on new staff ID cards and Microsoft Teams meeting backdrops. In addition, we confirmed through review of email promotions that the Service hold ad-hoc sessions, including EAP awareness and mental health webinars, Time to Talk Days, Learn to Listen event, and virtual tea breaks. As such, we deemed the Service to have been adequately promoting mental health and wellbeing in line with the Strategy and Action Plan. No issues were noted.

In addition, we have agreed one low priority management action, and this is documented in the detailed findings below.

2. DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

1. Wellbeing Policy		Assessment:	
Control	The Service have a Wellbeing Policy to promote the wellbeing of all employees. It defines the roles and responsibilities of all staff within the Service regarding wellbeing and details the support available and guidance for assessing stress-related risks. The Policy is reviewed every three years and revised as appropriate based on internal and external consultations. The Policy is available to staff on the intranet.	**Design** **Compliance**	✓ ×
Findings / Implications	We confirmed through review of the Policy that it includes a policy statement which had been signed by the Chief Fire Officer in 2016 and had been developed in line with the areas of focus outlined within the Strategy. We confirmed through review of the Policy that it defines the roles and responsibilities of all staff regarding wellbeing and details how wellbeing of staff is to be managed, including combatting stress in the workplace, absences due to stress, training, the staff support network available, and appendices on risk assessment of stress for individual and appraisal use. We confirmed through review of a screenshot of the Service's intranet that the Policy had been made available to staff. However, we noted that the Wellbeing Policy had not been reviewed in line with the three-yearly review timeline. We were advised by the Service Fitness Advisor that the policy was being reviewed at the time of the audit and its revision would be informed by the results of the audit and an upcoming HMICFRS inspection. If the Policy is not reviewed in line with review timescale, there is a risk that it is not reflective of current practice, leading to inconsistent application of the Policy.		
Management Action 1	The Service will ensure that the Wellbeing Policy is reviewed, revised as appropriate and communicated to staff, following completion of the audit and HMICFRS's inspection. Areas for revision include, but are not limited to: • 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.	**Responsible Owner:** Ruth Howe, Occupational Health and Fitness Manager	**Date:** 31 March 2022

Priority:
Medium

2. MIND Blue Light Wellbeing Pledge Action Plan		Assessment:	
Control	In 2017, the Blue Light Framework was launched as part of the Oscar Kilo Project. The Framework provides a set of standards against which organisations can benchmark their practices. In September 2020, a fully established Framework Self-Assessment was published by Oscar Kilo to enable the said benchmarking. As part of the Framework, a MIND Blue Light Wellbeing Pledge Action Plan is required to be developed and signed as a statement of intent. In 2018, the Service developed an Action Plan to deliver the areas of focus stated within the Strategy. The Action Plan contains information including aims and objectives, actions to be taken to address them, timescales for completion, responsible owners and performance indicators to measure completion.	**Design** **Compliance**	✓ ×
Findings / Implications	We confirmed through review of the MIND Blue Light Wellbeing Pledge Board that the pledge had been signed by the Chief Fire Officer in February 2019. We confirmed through review of the MIND Blue 2018 Action Plan that it had been developed in line with the objective of "developing and implementing a mental health and wellbeing plan across the Service linked to national good practice" outlined in the Strategy. We confirmed through review of the Action Plan that it had been developed to address the areas of wellbeing focus of the Strategy, specifically it includes actions and initiatives to address the objective of "proactively supporting fitness and wellbeing across the Service". Throughout completion of the audit, we confirmed implementation of parts of the Action Plan regarding wellbeing-related policies, employee surveys, delivery of mental health first aid training, raising wellbeing awareness, forming a TRiM Team and establishing a wellbeing working group. We also confirmed through review of documented evidence that discussions on the Action Plan progress had taken place between the Service Fitness Advisor and the ERM in January and February 2020. However, we were advised by the Service Fitness Advisor that the Action Plan had not been recently updated since its creation in 2018 due to COVID-19 and thus requires updates to include additional actions and revised implementation timescales. We were further advised by the Service Fitness Advisor that it was due to be updated by the MHWSG, and we confirmed through review of the MHWSG meeting minutes for December 2020 that the Vice Chair had requested MHWSG members to review the Action Plan and feedback in the February 2021 meeting. Nonetheless, there remains a risk that the Action Plan is unable to facilitate efficient action monitoring. In addition, we were advised by the Service Fitness Manager the Oscar Kilo Blue Light Framework Self-Assessment, which complements the Action Plan, did not exist at the time of the Action Plan development. Therefore, the Action Plan had been developed in the absence of completing the self-assessment. We noted through review of the MHWSG meeting minutes for December 2020 that the Vice Chair had expressed the desire to benchmark the Action Plan against the Self-Assessment however to date this has not happened. Therefore, there currently remains a risk that the Action Plan is not in keeping with national best practice.		

Management Action 2	The Service will undertake regional benchmarking with Suffolk, Essex, Norfolk, Cambridgeshire and Hertfordshire. Following this, the Service will review and identify any further action required.	**Responsible Owner:** Ruth Howe, Occupational Health and Fitness Manager	**Date:** 30 April 2022	**Priority:** Medium

4. TRiM – Sample Testing		**Assessment:**	
Control	The Service have adopted the TRiM Model to support staff and officers in normalising traumatic incidents. TRiM assessment is managed by TRiM Practitioners within the Service's TRiM Team. Following a traumatic incident, the Crew Manager is responsible for defusing the crew in the first instance. The defusing Crew Manager then completes a MED 22A form to indicate initial observations of crew reaction post-incident. The completed form is emailed to Occupational Health and Fitness Department and subsequently passed onto the TRiM Practitioners, who contact those affected to remind them of the support available. Informal meetings are then arranged with those who wish to participate in the TRiM process. A record of whether a TRiM meeting has taken place is documented in the TRiM Contact Activity Log. After a TRiM meeting, or upon request by peers, a follow up email is sent out to those affected one month after the incident to gauge if they are normalising the traumatic incident and whether a referral should be recommended. Participation of affected staff and officers in the TRiM process is entirely voluntary.	**Design** **Compliance**	✓ ×
Findings / Implications	The Service have adopted the TRiM Model, a peer support system. Through testing of five TRiM contact activities, we confirmed that: • In one instance the correct process had been followed with evidence retained to show that the TRiM Practitioner contact the affected individuals upon receipt of a completed MED 22A return; • In three instances the TRiM Practitioner contacted the affected individuals without receipt of a completed MED 22A return; and • In one instance, the relevant email trails could not be located to enable testing. We also confirmed in all instances that none of the affected individuals contacted had accepted to take part in a TRiM assessment. Therefore, no further records of subsequent TRiM assessment and referral and ensured follow up were available for review. Through discussion with the Service Fitness Advisor, we were advised that TRiM Practitioners often make the judgement to contact potentially affected individuals within the Service based on the tip sheet records which log incoming 999 incident calls rather than only relying on MED 22A form return. We were further advised by the Service Fitness Advisor that tip sheets are not required to be retained for TRiM purposes. Whilst we acknowledged it is a good practice for TRiM Practitioners to proactively engage individuals they deem a risk even without a MED 22A return, which may not be submitted if a defuse was deemed unnecessary; in the absence of retained tip sheets and email correspondence, there is a risk that the Service cannot be assured that all potentially affected individuals who should have been contacted have indeed been contacted. We received TRiM-specific comments from the survey which expressed views for increasing the number of TRiM Practitioners and greater inclusion of support staff in the TRiM service. By increasing the number of TRiM Practitioners, it may help better facilitate the service and support a greater number of staff.		

Management Action 4	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. Further to this, the Service will also consider capturing and analysing TRiM statistics, such as response rate, to explore means to improve staff utilisation of TRiM support.	**Responsible Owner:** Ruth Howe, Occupational Health and Fitness Manager	**Date:** 31 August 2021	**Priority:** Medium

5. Mental Health and Wellbeing Steering Group		**Assessment:**	
Control	The Service established a Mental Health and Wellbeing Steering Group (MHWSG) in October 2020 The MHWSG is chaired by the Assistant Chief Fire Officer and has membership such as OH and Fitness Manager. The MHWSG is responsible for steering the culture of the organisation and explore all aspects of mental health and wellbeing, including provision, engagement, training and policy. The MHWSG meets every two months and meeting minutes and an action log are recorded after each meeting.	**Design** **Compliance**	× N/A
Findings / Implications	We confirmed through review of the MHWSG meeting minutes for October and December 2020 that such a working group had been established in line with the Action Plan. We confirmed through review of the minutes that wellbeing related matters had been discussed, such as completing the Oscar Kilo Blue Light Framework Self-Assessment to inform the Action Plan revision and procuring further wellbeing training from Fire Fighters Charity, a wellbeing training provider. We confirmed through review of the meeting minutes and resultant action logs that actions had been followed through in meetings. We also confirmed through review of the action logs that they had been updated after each meeting to reflect completion and addition items, with each individual action assigned an action owner and the next meeting date as the target completion date, unless otherwise stated. In addition, we were advised by the Service Fitness Advisor that the MHWSG do not have a formal reporting line upward to senior forums, but noting that the Vice Chair and Chair of the working group both sit on the CMT, we deemed such governance structure to be sufficient to allow information flow from the MHWST to CMT as needed. However, we were further advised by the Service Fitness Advisor that the MHWSG ToR was in the process of being drafted at the time of the audit, and therefore we were unable to provide assurance over the adequacy of the content therein. We noted through review of the MHWSG action log for December 2020 that the Service Fitness Advisor had been tasked to complete the draft ToR by mid-February 2021. Nonetheless, there remains a risk that the MHWSG is unaware of their remits, leading to inefficient discharge of roles and responsibilities.		

Management Action 5	The Service will ensure that a Terms of Reference for the Mental Health and Wellbeing Steering Group is developed and approved by an appropriate forum, to include contents such as, but not limited to; • roles and responsibilities, • quorum, • meeting frequency, • membership, and; • reporting requirements to senior forums, if applicable.	**Responsible Owner:** Ruth Howe, OH and Fitness Manager Ian Hammett, Service Fitness Advisor	**Date:** 31 March 2022	**Priority:** Medium

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For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
2 December 2021

REPORT AUTHOR: **ASSISTANT CHIEF OFFICER/FRA TREASUER**

SUBJECT: **REVIEW OF THE EFFECTIVENESS OF THE FIRE AND RESCUE AUTHORITY'S INTERNAL AUDITORS**

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 consider the effectiveness of the Fire and Rescue Authority's Internal Audit arrangements.

RECOMMENDATIONS:

For the Audit and Standards Committee to consider the report and confirm the effectiveness of the Fire and Rescue Authority's Internal Audit arrangements.

1. Introduction

1.1 At their meeting on 28 June 2018 the Human Resources Policy and Challenge Group suggested that the Audit and Standards committee consider the effectiveness of the Authority's internal auditors. This was given the significant concerns raised nationally about the big four auditing firms in the United Kingdom. It should be noted that the big four are external audit firms and not internal audit. The effectiveness review was presented, for the first time, to the Audit and Standards at its meeting on 6 December 2018 and continues to be undertaken annually each December.

2. Background

2.1 In April 2021 the contract for RSM was due to expire. Following discussions with Essex (EFRS) and Cambridgeshire Fire and Rescue Services (CFRS), it was agreed that Cambridgeshire would again lead on the tendering process for the provision of internal audit services as this provided an opportunity for collaboration and comparison of audited areas where commonality. The evaluation panel included representatives from all three authorities.

2.2 This process commenced in December 2020 with bids to be returned by 8 February 2021. RSM were subsequently appointed from 29 April 2021 for 3 years, with the option to extend for a further 2 x 12 month periods.

2.3 RSM meet with all of the authorities collectively a minimum of once per year to discuss contract management, quality, delivery and thematic reviews etc.

2.4 On 1 November 2021, the trading name of RSM Risk Assurance Services LLP changed to RSM UK Risk Assurance Services LLP to bring their trading name in line with other RSM Global member firms.

3. Conformance with Internal Auditing Standards

3.1 RSM conforms with the Global Institute of Internal Auditors (IIA) International Professional Practice Framework (IPF). In complying with the standards, internal audit services are required to have an External Quality Assessment (EQA) every five years. RSM is in the process of having its current assessment, and as part of the assessment, their performance and compliance with industry standards will be assessed.

3.2 Bedfordshire Fire & Rescue Service have received a survey and will contribute to the process.

3.3 RSM provide the Service with an Internal Audit Charter every year and it forms part of the Internal Audit Strategy and is a requirement of the Public Sector Internal Audit Standards (Appendix A).

3.4 RSMs risk assurance service line has in place a quality assurance and improvement programme to ensure continuous improvement of its internal audit services. Resulting from the programme, there are no areas which RSM believe warrant flagging to the Authority's attention as impacting on the quality of the service they provide to us.

3.5 The additional benefit of the internal audit provision sitting outside the Authority and the audits not conducted by Service personnel, is that it provides for greater external independence and other control mechanisms, including impartiality.

4. Developing the Internal Audit Strategy

4.1 RSM, in conjunction with the Corporate Management Team, develops the Authority's 3 year Audit Strategy based on the Service's corporate objectives, risk profile and assurance framework, as well as other factors affecting the Authority in the year ahead, including changes within the Sector.

4.2 When developing the internal audit strategy plan sources considered include:-

- Previous Audit findings
- Requests from management
- Business plans
- Audit & Standards Committee
- Authority Reports
- Risk Register
- Emerging issues in the sector

4.3 Risk Management, Governance and Key Financial Controls are audited annually. These audits were necessary in order for the Head of Audit to produce the year-end audit opinion.

4.4 The audit strategy shows how the plan links to the Authorities strategic risk and the reason for its inclusion. The strategy is reviewed annually and presented to the Audit and Standards Committee for ratification.

4.5 It is one of the roles of the Treasurer/Section 151 Officer, to ensure that there are adequate and effective Internal Audit arrangements in place.

5. Audit and Standards Committee

5.1 RSM attend all Audit and Standards Committee meetings where members can review the Audit Strategy, Progress and Annual reports. This provides the Authority the opportunity to ask questions, challenge reports and request clarification to provide greater transparency.

GAVIN CHAMBERS
ASSISTANT CHIEF OFFICER/FRA TREASURER

BEDFORDSHIRE FIRE & RESCUE AUTHORITY

Internal Audit Plan 2021 - 2022

Presented at the Audit and Standards Committee meeting of: 14 July 2021

EXECUTIVE SUMMARY

In preparing our Internal Audit Plan for 2021/22 we have worked closely with management to produce an audit programme which remains mindful of the continuing developments and challenges around Covid-19. Whilst this plan is presented for consideration by the Audit and Standards Committee, we will continue to hold regular meetings with management, during the year, to deliver an internal audit programme which remains flexible and 'agile' to ensure it meets your needs in these ever changing circumstances.

The key points to note from our plan are:

2021/22 Internal Audit priorities: Internal audit activity for 2021/22 is based on analysing your service priorities and risk profile as well as other factors affecting you in the year ahead, including changes within the sector. Our detailed plan for 2021/22 is included at Section 1.

Level of Resource: The level of resource required to deliver the plan is consistent with 2020/21 and our day rates are in line with the recent tender submission. We will continue with our approach of using technology when undertaking our operational audits. During 2020/21 we embraced more ways of using technology to undertake our audit work including; the use of 4questionnaires, MS Teams meetings, secure web portals for audit data sharing (Huddle) and data analytics technology. This will strengthen sampling and focus our audit testing. Refer to Appendix A.

Core Assurance: In addition to our core audit areas, we have focused our coverage on key risks to the organisation such as implementation of the **Asset Management Cloud Based solution** and **Grey Book Retained Recruitment,** and also included area such as **Data Quality**, **Debrief and Organisational Learning** and **Management of Assets.**

CONTENTS

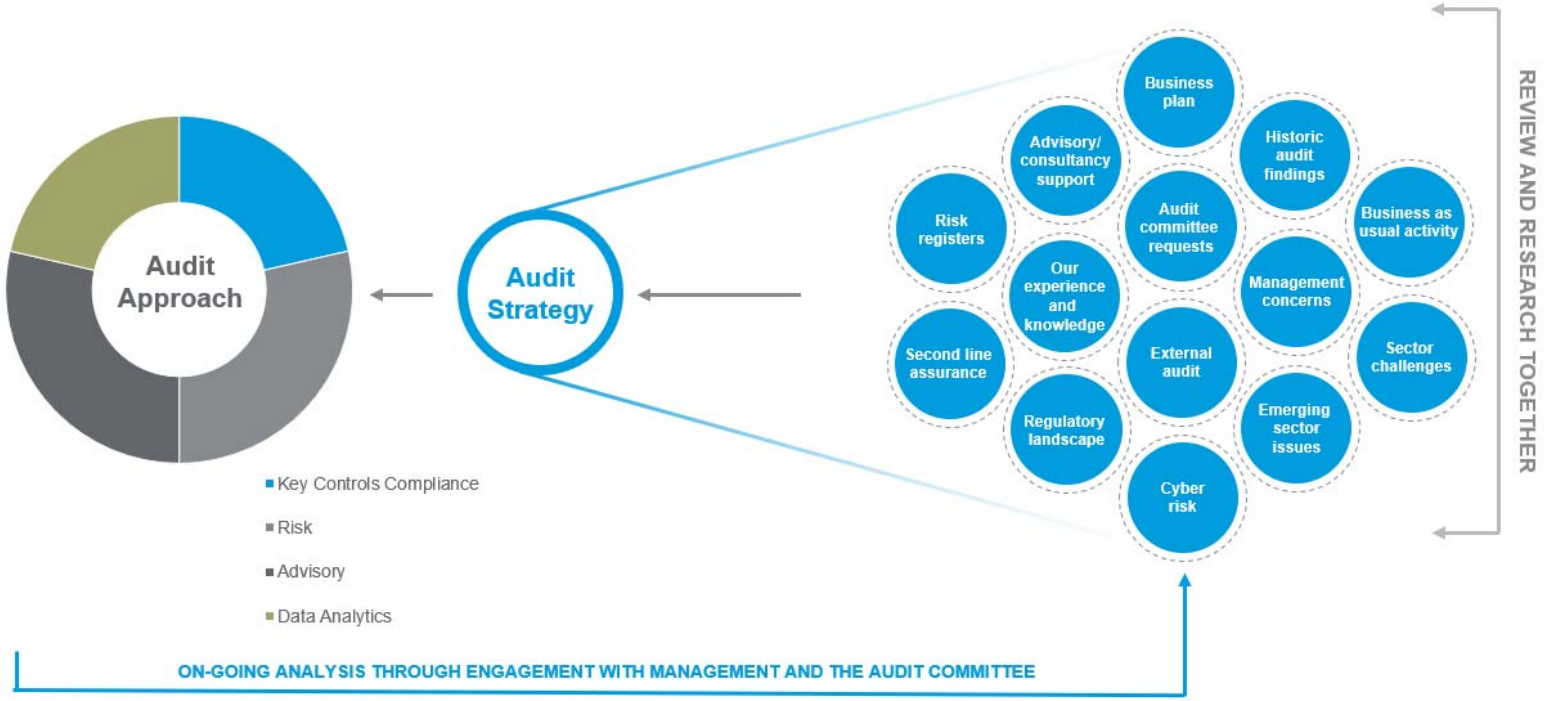
1. YOUR INTERNAL AUDIT PLAN 2021/22

Our approach to developing your internal audit plan is based on analysing your priorities, risk profile and assurance framework as well as other, factors affecting Bedfordshire Fire & Rescue Authority in the year ahead, including changes within the sector.

Risk management processes

We have evaluated your risk management processes and consider that we can place reliance on your risk registers to inform the internal audit strategy. We have used various sources of information (see Figure A below) and discussed priorities for internal audit coverage with Corporate Management Team and the Audit and Standards Committee.

Figure A: Audit considerations – sources considered when developing the Internal Audit Strategy.



Based on our understanding of the organisation, the information provided to us by stakeholders, and the regulatory requirements, we have developed an annual internal plan for the coming year and a high level strategic plan (see Section 2 and Appendix B for full details).

2. INTERNAL AUDIT PLAN 2021/22

The table below shows each of the reviews that we propose to undertake as part of the internal audit plan for 2021/22. The table details the corporate risks which may warrant internal audit coverage. This review of your risks allows us to ensure that the proposed plan will meet the organisation's assurance needs for the forthcoming and future years. As well as assignments designed to provide assurance or advisory input around specific risks, the strategy also includes: time to follow up actions and an audit management allocation.

Objective of the review (Corporate risk)	Audit approach	Fee	Proposed timing
Human Resources – Grey Book Recruitment To review the processes in place in respect of recruitment for Grey Book roles including on call. This will focus on the methods for entry into the service, the transparency of the recruitment process and gateways into the different levels including how the Service ensure equality and diversity in the process. *Risk: 1. The service does not have the capacity or capability to manage and lead service delivery requirements* *2. Failure to meet service delivery legislative prevention and protection requirements* *5.Inability to respond to a major operational incident* *6. Death or serious injury in the workplace due to BRFS activities*	Risk Based	£2,950	Q4
Data Quality to support the Community Risk Management Plan To review how the Service is using data to drive decision making and changes going forward, with a focus on the Community Risk Management Plan and the data used to support the options and decisions. Where appropriate we will benchmark to other services. *Risk: 7. Ensure that our data management arrangements are robust*	Risk Based	£2,900	Q3
Management of Assets This review will focus on the Services radios (and potentially other assets as agreed) reviewing the policies and procedures around these and how these are being monitored and tracked. *Risk 8. The Service fails to effectively provide, record, track and maintain its key assets and business critical equipment*	Risk Based	£1,950	TBC
Risk Management We will consider the risk management arrangements to ensure that they support the business of the Authority and Service. This will include review of the new Corporate Risk Register and assessing the new processes which have been implemented including review of the risk management strategy, reporting and monitoring of risks, and whether these have been effectively embedded.	Systems Based	£2,550	Q2/3
Key Financial Controls To review the key controls within the finance system which produce the management accounts and Authority financial management information. The specific areas to be reviewed will be agreed with management prior to the start of the audit. *Risk 4. Insufficient funds to deliver the organisations CRMP*	Key Controls Compliance	£3,500	Q3

Objective of the review (Corporate risk)	Audit approach	Fee	Proposed timing
Debrief and Organisational Learning We will look at the debrief process following incidents within the Service as well as organisational and multiagency learning assessing how the Service identify lessons learnt and act on these going forwards.	Systems Based	£3,250	Q1/2
Other Internal Audit Activity			
Follow up To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management.	Follow up	£1,650	Q4
Audit Strategy / Annual Report This will include: • Internal Audit Needs Assessment / Strategic and Annual Internal Audit Plans • Preparation of the annual internal audit opinion	N/A	£2,725	Throughout the year
Management This will include: • Planning and finalisation of reports; • Ongoing liaison meetings and calls, and progress reporting; and • Preparation for and attendance at Overview & Scrutiny Committee.	N/A	£5,600	Throughout the year
Total		£27,075	

A detailed planning process will be completed for each review, and the final scope will be documented in an Assignment Planning Sheet. This will be issued to the key stakeholders for each review.

2.1 Working with other assurance providers

The Audit and Standards Committee is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisation.

We will however continue to work closely with other assurance providers, such as external audit to ensure that duplication is minimised, and a suitable breadth of assurance obtained.

APPENDIX A: YOUR INTERNAL AUDIT SERVICE

Your internal audit service is provided by RSM Risk Assurance Services LLP. The team will be led by Daniel Harris as your Head of Internal Audit, supported by Suzanne Rowlett as your senior manager and Fiona Ho as your assistant manager.

Core team

The delivery of the 2021/22 audit plan will be based around a core team. However, we will complement the team with additional specialist skills where required.

Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Public Sector Internal Audit Standards (PSIAS).

Under PSIAS, internal audit services are required to have an external quality assessment every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2016 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF) published by the Global Institute of Internal Auditors (IIA) on which PSIAS is based.

The external review concluded that “there is a robust approach to the annual and assignment planning processes and the documentation reviewed was thorough in both terms of reports provided to Audit and Standards committee and the supporting working papers.” RSM was found to have an excellent level of conformance with the IIA’s professional standards.

The risk assurance service line has in place a quality assurance and improvement programme to ensure continuous improvement of our internal audit services. Resulting from the programme, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

Conflicts of interest

We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under internal auditing standards.

APPENDIX B: INTERNAL AUDIT STRATEGY 2021/22 – 2022/23

The table below shows an overview of the audit coverage to be provided through RSM's delivery of the internal audit strategy. This has been derived from the process outlined in Section 1 above, as well as our own view of the risks facing the sector as a whole.

Assurance Provided	
	Red - Minimal Assurance / Poor Progress
	Amber/red - Partial Assurance / Little Progress
	Amber/green - Reasonable Assurance / Reasonable Progress
	Green - Substantial Assurance / Good Progress
	Advisory / AUP
	IDEA

Audit Area		2018/19	2019/20	2020/21	2021/22	2022/23
Risk Based						
Asset Management	CRR2 CRR8					* (Cloud Based solution – to be linked with Fleet Management)
Collection / Use of Risk Information	CRR1					*
ICT – Cyber Security	CRR3		Advisory	Advisory		*
Human Resources 2020/21 - Recruitment & Wellbeing	CRR1 CRR2 CRR5 CRR6			Support Recruitment	✓	*

2021/22 – Grey Book Recruitment 2022/23 - Succession Planning & Retained Recruitment				Wellbeing Advisory		
Community Risk Management Plan	CRR4 CRR5					*
Data Quality	CRR7				✓	
General Data Protection Regulation (GDPR)	CRR2					*
Management of Assets	CRR8				✓	
Core Assurance						
Governance						✓
Risk Management			Advisory		✓	✓
Key Financial Controls	CRR4				✓	✓
Other Internal Audit Activity						
Procurement						
Risk Protection Pool						*
Stock Control						*
Mobilising System Project						
Operational Business Continuity						*

Property - Statutory Compliance					*
Change Management - Benefits Realisation					*
Environmental Review					*
Debrief and Organisational Learning				✓	
Follow Up	Reasonable progress	Reasonable progress	Reasonable progress	✓	✓

* These audits have been identified by management as areas to consider when completing the audit planning for 2022/23. The risk based audits will be reviewed in conjunction with the updated risk register to ensure these are aligned.

APPENDIX C: INTERNAL AUDIT CHARTER

Need for the charter

This charter establishes the purpose, authority and responsibilities for the internal audit service for Bedfordshire Fire & Rescue Authority. The establishment of a charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and approval of the charter is the responsibility of the Audit and Standards committee

The internal audit service is provided by RSM Risk Assurance Services LLP ("RSM").

We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisation has in place, focusing in particular on how these arrangements help you to achieve its objectives. The PSIAS encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF) as follows:

- Core principles for the professional practice of internal auditing;
- Definition of internal auditing;
- Code of ethics; and
- The Standards.

Mission of internal audit

As set out in the PSIAS, the mission articulates what internal audit aspires to accomplish within an organisation. Its place in the IPPF is deliberate, demonstrating how practitioners should leverage the entire framework to facilitate their ability to achieve the mission.

"To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight".

Independence and ethics

To provide for the independence of internal audit, its personnel report directly to the Partner, Daniel Harris (acting as your head of internal audit). The independence of RSM is assured by the internal audit service reporting to the Chief Fire Officer, with further reporting lines to the Assistant Chief Officer – Finance and Corporate Services.

The head of internal audit has unrestricted access to the chair of Audit and Standards Committee to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

Conflicts of interest may arise where RSM provides services other than internal audit to Bedfordshire Fire & Rescue Authority. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service. If a potential conflict arises through the provision of other services, disclosure will be reported to the Audit and Standards committee. The nature of the disclosure will depend upon the potential impairment and it is important that our role does not appear to be compromised in reporting the matter to the Audit and Standards committee. Equally we do not want the organisation to be deprived of wider RSM expertise and will therefore raise awareness without compromising our independence.

Responsibilities

In providing your outsourced internal audit service, RSM has a responsibility to:

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans. The plan will be submitted to the Audit and Standards Committee for review and approval each year before work commences on delivery of that plan.
- Implement the internal audit plan as approved, including any additional tasks requested by management and the Audit and Standards Committee.
- Ensure the internal audit team consists of professional audit staff with sufficient knowledge, skills, and experience.
- Establish a quality assurance and improvement program to ensure the quality and effective operation of internal audit activities.
- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives.
- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.
- Highlight control weaknesses and required associated improvements together with corrective action recommended to management based on an acceptable and practicable timeframe.
- Undertake follow up reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.
- Report regularly to the Audit and Standards Committee to demonstrate the performance of the internal audit service.

For clarity, we have included the definition of 'internal audit', 'senior management' and 'Authority'.

- Internal audit – a department, division, team of consultant, or other practitioner (s) that provides independent, objective assurance and consulting services designed to add value and improve an organisation's operations. The internal audit activity helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.
- Senior management who are the team of individuals at the highest level of organisational management who have the day-to-day responsibilities for managing the organisation.

- Authority - The highest level governing body charged with the responsibility to direct and/or oversee the organisation's activities and hold organisational management accountable. Furthermore, "Authority" may refer to a committee or another body to which the governing body has delegated certain functions (eg an Audit and Standards committee).

Client care standards

In delivering our services we require full cooperation from key stakeholders and relevant business areas to ensure a smooth delivery of the plan. We proposed the following KPIs for monitoring the delivery of the internal audit service:

- Discussions with senior staff at the client take place to confirm the scope six weeks before the agreed audit start date.
- Key information such as: the draft assignment planning sheet are issued by RSM to the key auditee six weeks before the agreed start date.
- The lead auditor to contact the client to confirm logistical arrangements at least 15 working days before the commencement of the audit fieldwork to confirm practical arrangements, appointments, debrief date etc.
- Fieldwork takes place on agreed dates with key issues flagged up immediately.
- A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.
- Draft reports will be issued within 10 working days of the debrief meeting and will be issued by RSM to the agreed distribution list / Huddle.
- Management responses to the draft report should be submitted to RSM.
- Within three working days of receipt of client responses the final report will be issued by RSM to the assignment sponsor and any other agreed recipients of the report.

We continue to closely monitor and implement official guidelines from the Government and health organisations in respect of Covid-19. All our staff must adhere to the relevant RSM Policies, including limiting time on site and completing the relevant approvals prior to any site visit.

Authority

The internal audit team is authorised to:

- Have unrestricted access to all functions, records, property and personnel which it considers necessary to fulfil its function.
- Have full and free access to the Audit and Standards Committee.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.

- Obtain the required assistance from personnel within the organisation where audits will be performed, including other specialised services from within or outside the organisation.

The head of internal audit and internal audit staff are not authorised to:

- Perform any operational duties associated with the organisation.
- Initiate or approve accounting transactions on behalf of the organisation.
- Direct the activities of any employee not employed by RSM unless specifically seconded to internal audit.

Reporting

An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment by management, and then issued as a final report to management, with the executive summary being provided to the Audit and Standards Committee. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.

The internal audit service will issue progress reports to the Audit and Standards Committee and management summarising outcomes of audit activities, including follow up reviews.

As your internal audit provider, the assignment opinions that RSM provides the organisation during the year are part of the framework of assurances that assist the Authority in taking decisions and managing its risks.

As the provider of the internal audit service we are required to provide an annual opinion on the adequacy and effectiveness of the organisation's governance, risk management and control arrangements. In giving our opinion it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the Authority is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The annual opinion will be provided to the organisation by RSM Risk Assurance Services LLP at the financial year end. The results of internal audit reviews, and the annual opinion, should be used by management and the Authority to inform the organisation's annual governance statement.

Data protection

Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's terms of business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties.

Quality Assurance and Improvement

As your external service provider of internal audit services, we have the responsibility for maintaining an effective internal audit activity. Under the standards, internal audit services are required to have an external quality assessment every five years. In addition to this, we also have in place an internal quality assurance and improvement programme, led by a dedicated team who undertake these reviews. This ensures continuous improvement of our internal audit services.

Any areas which we believe warrant bringing to your attention, which may have the potential to have an impact on the quality of the service we provide to you, will be raised in our progress reports to the Audit and Standards committee.

Fraud

The Audit and Standards committee recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the Audit and Standards committee recognises that internal audit is not responsible for identifying fraud; however internal audit will be aware of the risk of fraud when planning and undertaking any assignments.

Approval of the internal audit charter

By approving this document, the internal audit strategy, the Audit and Standards Committee is also approving the internal audit charter.

FOR FURTHER INFORMATION CONTACT

Daniel Harris, Head of Internal Audit

Email: daniel.harris@rsmuk.com

Telephone: 07792 948767

Suzanne Rowlett, Senior Manager

Email: suzanne.rowlett@rsmuk.com

Telephone: 07720 508148

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For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
2 December 2021

REPORT AUTHOR: **ASSISTANT CHIEF OFFICER/FRA TREASURER**

SUBJECT: **INTERNAL AUDIT ACTIONS UPDATE**

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

Background Papers: Action Plans contained in Internal Audit Reports
Action Plans contained in the current Annual Governance Statement

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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 of actions arising from internal audit reports over the last three financial years to date and from the 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).

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1. Introduction

1.1 A combined report providing a summary 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 third summary 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. Summary of Internal Audit and Annual Governance Statement (AGS) Actions

2.1 The summary (attached at Appendix A) is split into two parts with actions arising from internal audits and actions arising from the Annual Governance Statement.

2.2 Firstly, it provides 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.

2.3 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 no further follow-up is required;
- Number of actions (by priority) currently in progress; and
- Number of extensions to original completion dates that have been required in respect of all actions.

2.4 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	

2.5 Completed actions include:

- High and medium actions where a follow up audit is required or has been successfully completed
- Low actions where a follow up audit is not required
- Superseded actions, as designated by the Auditors on follow up audit, where a new action will be included against the relevant follow up audit.

2.6 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 1 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.

2.7 Secondly, the report provides details of the 2020/21 AGS actions (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.

2.8 There are two actions from the 2020/21 AGS, with one completed.

3. <u>Monitoring Report for Internal Audit and AGS Actions</u>

3.1 The monitoring report (Appendix B) covers:

- Outstanding, in progress, actions from previous years where there's been an approval to extend the original completion date
- Actions, in progress, from internal audit reports received during 2021/22

- Actions that have been completed since the last meeting
- Actions superseded by new, in progress, actions if not completed by the time of the follow up audit

3.2 Any actions that have been reported as completed which are subject to a follow up audit, which states the action is still outstanding will be reported to the Committee.

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

4. Exception Reporting

4.1 Any internal audit and AGS actions not meeting their target completion date will be reported to the Committee to consider and approve an extension to the original completion dates.

4.2 There is one request to extend the original completion date on Internal Audit actions; this is in relation to the Procurement Follow up with a request for an extension until April 2022 as the the quarterly procurement reporting and annual summary reporting to CMT has been delayed as the Procurement Manager post was vacant from March 2021 to August 2021. The priority at the time for the new Manager was to support the team and focus on a number of procurements that were overdue/outstanding as a result of reduced capacity in the team. Proposed revised timescales are:

- Quarterly procurement reporting to CMT to commence from January 2022.
- An annual report will be presented to CMT in April 2022 (covering the period 2021/22).

4.3 There is no request to extend the original completion dates on the AGS actions.

5. Organisational Risk Implications

5.1 Ensuring effective internal audit arrangements and the publication of an AGS are legal requirements for the Authority. Effective processes of implementation, monitoring and reporting of actions constitutes an important element of the Authority's governance arrangements with the overall management of organisation risk being enhanced.

GAVIN CHAMBERS
ASSISTANT CHIEF OFFICER/FRA TREASURER

Summary of Internal Audit and Annual Governance Statement Actions

Audit Report & Date	Total Actions			Actions Completed (subject to Follow Up Audit)			Actions Completed/Superseded (no further Follow Up required or comfirmed 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/Superseded (no further Follow Up required or comfirmed 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) *Re-stated (Oct 2021)*		4	1		2						2	1		1	
Service Governance (Apr 2021)		3	6		3				6						
Follow up (Jun 2021)		2	2						2		2			1	
Internal Audit Plan 2021/22															
Debrief and Organisational Learning															
Key Financial Controls															
TOTALS	8	57	38	0	6	0	8	47	37	0	4	1	2	13	0

Summary of Annual Governance Statement Actions 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	

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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 proges' or 'Completed')
HRW 1 (20/21)	RSM Mar 21: Final Report (20/21) *Restated: October 2021*	Human Resources – Wellbeing Head of Human Resources	Medium	The Service will ensure that the Wellbeing Policy is reviewed, revised as appropriate and communicated to staff, following completion of the audit and HMICFRS's inspection. Areas for revision include, but are not limited to: • 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.	Revised Wellbeing Policy has not been agreed, current version believed to be too long and 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.	Original Aug 21 Extension to: Mar 22	In progress

HRW 2 (20/21)	RSM Mar 21: Final Report (20/21) *Restated: October 2021*	Human Resources – Wellbeing Head of Human Resources	Medium	The Service will undertake regional benchmarking with Suffok, Essex, Norfolk, Cambridgeshire and Hertfordshire. Following this, the Service will review and identify any further action required.		Original 30 April 2022	In progress
HRW 3 (20/21)	RSM Mar 21: Final Report (20/21) *Restated: October 2021*	Human Resources – Wellbeing Head of Human Resources	Low	The Service will ensure that the Annual TRiMOperating Licence is attained for 2021.	Courses booked for 27-29 November. The Licence will be renewed following the course.	Original Nov 2021	In progress
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 activitiy plan has been completed and will be approved by CMT. Futher work is being undertaken on the contracts register before sign off. Procurement Activity Plan and Contract Commissioning Review has been presented to CMT.	Original Nov 2021	Completed
Proc F.up 4 (20/21)	RSM June 21: Final Report (20/21)	Procurement – Proactive Processes and Remedial Actions Head of Governance and Asset Management	Medium	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. An annual summary report on procurement activity will be presented to the Audit and Standards Committee for oversight.	Quarterly procurement reporting is planned with CMT November 2021. Annual summary report will be submitted to CMT Q1 2022. This will detail progress in 20/21 financial year. The Procurement Manager post was vacant between March 2021 and August 2021. The priority at the time for the new Manager was to support the team and focus on a number of procurements that were overdue/outstanding as a result of reduced capacity in the team. Proposed revised timescales are: • Quarterly procurement reporting to CMT to commence from January 2022. • An annual report will be presented to CMT in April 2022 (covering the period 2021/22).	Original Nov 2021 Extention requested to: April 2022	In progress

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Summary of Actions Arising from 2020/21 Annual Governance Statement

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

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For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
2 December 2021

REPORT AUTHOR: **ASSISTANT CHIEF OFFICER/FRA TREASURER**

SUBJECT: **REVIEW OF MONITORED POLICIES**

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

Background Papers: National Documents referred to in the report.

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 report on the review of the policies on Protected Reporting (Whistleblowing), Anti-Fraud, Bribery and Corruption incorporating the National Fraud Initiative (NFI), Use of Regulation of Investigatory Powers Act 2000 (RIPA) and the Authority's Complaints and Compliments process.

RECOMMENDATION:

That Members consider and note the arrangements in place for the review of these policies.

Introduction

1.1 The agreed terms of reference for the Audit and Standards Committee include the monitoring of the policies on:

- Whistleblowing
- Anti-fraud, Bribery and Corruption incorporating the National Fraud Initiative (NFI)
- Complaints and Compliments

The Audit and Standards Committee has received annual updates on these policies since 5 December 2012 covering the arrangements for review.

1.2 The Whistleblowing and Anti-Fraud, Bribery and Corruption policies are included in the Authority's Handbook which, together with the Complaints and Compliments process, are published on the Service's Website at https://bedsfireresauth.moderngov.co.uk/ieListDocuments.aspx?CId=141&MId=319&Ver=4&Info=1 and https://www.bedsfire.gov.uk/About/Governance/Complaints-Comments-and-Compliments.aspx

1.3 The review of the Regulation of Investigatory Powers Act 2000 (RIPA) Service Order is undertaken every 3 years with the first review undertaken in 2016; it will be reviewed again in 2022 subject to any changes in privacy legislation.

2. Protected Reporting (Whistleblowing)

2.1 The Protected Reporting (Whistleblowing) Policy and procedure takes account of the requirements of the Employment Rights Act 1996, the Public Interest Disclosure Act 1998 and the Enterprise and Regulatory Reform Act (2013).

2.2 The Protected Reporting (Whistleblowing) Policy was introduced in December 2004 and has been regularly reviewed since then; it is currently under review.

2.3 Within the last twelve months to November 2021, no complaints had been received under the Protected Reporting (Whistleblowing) policy.

3. Anti-Fraud, Bribery and Corruption

3.1 Members have been informed annually since 5 December 2012, of the Service's arrangements in relation to the Anti-Fraud, Bribery and Corruption Policy which incorporates the Service's participation in the National Fraud Initiative. The policy is reviewed every two years and is in the process of being reviewed. The Service Orders providing guidance on bribery – Anti bribery guidance for all employees (ref V10 27/01) and guidance for managers (V10 27/02) will be reviewed again in December 2021.

3.2 In 2021 there have been no cases of suspected fraud.

4. National Fraud Initiative

4.1 Since 1996 the Government has run the National Fraud Initiative (NFI). The Service participates in this exercise that matches electronic data within and between public and private sector bodies to prevent and detect fraud. The NFI compares information held by different organisations to identify potentially fraudulent claims and overpayments. Examples of data used include payroll, pension and benefit payments. The NFI works within a strong legal framework, including the Data Protection Act 1998, which protects individuals' personal data.

4.2 The National Fraud Initiative process runs every other year. Data was submitted to the NFI for the 2020/21 exercise and matches were released in January for BFRS to investigate. All investigations are now complete with no cases of fraud identified.

5. The Regulation of Investigatory Powers Act 2000 (RIPA)

5.1 The Regulation of Investigatory Powers Act 2000 (RIPA) as amended by the Regulation of Investigatory Powers (Directed Surveillance and Covert Human Intelligence Sources) Order 2010 specifies that Fire Authorities are entitled to authorise directed surveillance all be it under very strict and specified criteria.

5.2 In 2015 the Service introduced a policy (amended in 2016) and related procedures enabling the use of Directed Surveillance for the purposes of investigation in respect of ensuring compliance with formal notices (e.g. Prohibition Notices) served under the Regulatory Reform (Fire Safety) Order 2005.

5.3 To date no application has been made to use any form of Directed Surveillance.

5.4 The Service provides annual returns on the use of RIPA as required under the current legislation to the Information Commissioner and has provided nil returns since its introduction.

6. Complaints and Compliments

6.1 The Service's Complaints and Compliments Policy outlines its commitment to deal with complaints in a quick and effective manner. The Policy was introduced in July 2001 and has been regularly reviewed since; it will be reviewed again in 2022.

6.2 The Service Assurance Manager is responsible for maintaining the register of customer compliments and complaints, which is available for inspection on request.

6.3 Members are regularly advised of the variety of complaints and compliments received by the Service from the section reported in the Information Bulletin presented to each meeting of the Fire Authority.

6.4 These Bulletins also note the number of complaints which have progressed past Stage 1 for that period. The Stage 1 procedure involves resolution at Functional Head or Deputy Functional Head level within ten working days.

6.5 Members noted that no trends had been identified but that the Service reviewed complaints to ensure any appropriate action was taken to modify its practices or procedures.

6.6 Members are advised that in the last twelve months there has been one complaint received past Stage 1. Investigation at Stage 2 made no changes to the original inviestigation and the complainant was notified of the outcome and provided with information on how to proceed if they remained unsatisfied. Although they responded they remained unsatisfied and would contact other bodies about this matter (June 2021), the Service has not received any further correspondence regarding this complaint to date.

6.7 For Members' information, compliments and complaints recorded in 2020/21 and 2021/22 (to 31 October 2021) are noted as Appendix A & B to this report.

GAVIN CHAMBERS
ASSISTANT CHIEF OFFICER/FRA TREASURER

APPENDIX A

Compliments

2020/21		2021/22	
Month	**Number**	**Month**	**Number**
April	18	April	3
May	12	May	5
June	8	June	1
July	4	July	6
August	9	August	1
September	8	September	4
October	9	October	0
November	6	November	
December	4	December	
January	6	January	
February	5	February	
March	9	March	
Year Total	**98**	**Year Total**	**20**

Complaints

2020/21		2021/22	
Month	**Number**	**Month**	**Number**
April	0	April	0
May	2	May	2
June	1	June	3
July	0	July	3
August	2	August	4
September	2	September	2
October	2	October	0
November	0	November	
December	0	December	
January	1	January	
February	2	February	
March	1	March	
Year Total	**13**	**Year Total**	**14**

APPENDIX B

2020/21					2021/22 to 31 October 2021				
Nature of Complaint	Complaints Received	Upheld	Not Upheld	Complainant(s) Satisfied?	Nature of Complaint	Complaints Received	Upheld	Not Upheld	Complainant(s) Satisfied?
Summary:	**13**	**3**	**8**	**13**	**Summary:**	**14**	**3**	**7**	**9**
Driving of Service vehicle (including parking).	2		2	Yes	Driving of Service vehicle (including parking).	3		3	Yes
Inappropriate behaviour	6	2	3	Yes (1 partially upheld)	Inappropriate behaviour	4	2	1	Yes (1 outstanding)
Behaviour of staff in relation to Covid	2	1	1	Yes	Actions taken at incident	2			Yes (1 passed to insurers, 1 outstanding)
Damage to property when gaining entry for Ambulance Service	1		1	Yes	Damage to property	2	1		Yes (1 outstanding)
Incorrect statement of facts provided by Service to court	1			Yes (partially upheld)	Incorrect statement of facts provided by Service to another agency	1		1	No (no further correspondence received)
Inappropriate use of social media	1		1	Yes (not BFRS staff)	Recruitment process	1		1	Yes
					Inaccurate fire report	1		1	Yes

For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
2 December 2021

REPORT AUTHOR: **MONITORING OFFICER**

SUBJECT: **ANNUAL REPORT ON REGISTRATION OF INTERESTS AND GIFTS/HOSPITALITY**

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			

Ay implications affecting this report are noted at the end of the report

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PURPOSE:

To report on the registration of interests and gifts/hospitality by Members and Officers during the past year.

RECOMMENDATION:

That Members consider the contents of the report and comment as appropriate.

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1. Interests

1.1 The Localism Act 2011 replaced personal and prejudicial interests with disclosable pecuniary interests (DPI), and the Fire and Rescue Authority's (FRA) Code of Conduct requires Members to declare other non-statutory interests, as specified. If present when an item arises in which s/he has disclosable pecuniary interest, a Member must declare the interest and may not participate in the discussion or vote on that matter. The FRA has also agreed that the Member should leave the room during the consideration of this item and this must be recorded in the minutes. Non-statutory interests under the Code are also required to be declared at a meeting.

1.2 The FRA's Code of Conduct requires all Members to submit to the Monitoring Officer a list of their DPIs within 28 days of their appointment to the FRA. I can report that all Members have completed and submitted registration of interest forms which have been published on the Service Website and these have been reviewed and re-submitted since June 2021.

2. Gifts/Hospitality

2.1 Under the FRA's Code of Conduct a Member is required to give written notice to the Monitoring Officer of any gift, benefit or hospitality in excess of £50 in value (within 28 days of acceptance) received by them as a Member of the FRA from any other person/body. These notifications are then placed in the public register.

2.2 BFRS personnel are also required to register any gifts and hospitality they receive in excess of £50 in value. These declarations are also included in the FRAs public register.

2.3 One entry has been made in the register during the past year:

- Attendance at the British APCO conference (Public Safety Communications). Evening reception/meal as guests of Motorola, following two Beds Fire & Rescue officers presenting as part of their seminar at the conference. The attendees of the evening were Chief Fire Officer, ACO Chambers, Paul Hughes, Dave Dawe and Dave Smith.

JOHN ATKINSON
MONITORING OFFICER

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
2 December 2021

REPORT AUTHOR: **HEAD OF STRATEGIC SUPPORT AND ASSURANCE**

SUBJECT: **CORPORATE RISK REGISTER**

For further information on this Report contact:
Steven Frank
Head of Strategic Support and Assurance
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 Authority's Corporate Risk Register

RECOMMENDATION:

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

- comment on the effective development and application of the Corporate Risk Register; and
- consider if the aims for Risk Management are still relevent.

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 mitigating actions. It is formally reviewed and refreshed on a regular cycle by the Corporate Management Team (CMT) 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. Members will remember the Horizon Scanning update given at the Fire Authority meeting on 2 November 2021.

3. Corporate Risk Register

3.1 The Risk Register's eight 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 Community Risk Management Plan;
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; and
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 September 2021 the Register contains eight Corporate Risks which are categorised as:

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

3.3 The new corporate risk register has recently been added to the new Business Management Information System (BMIS), replacing the previously used Word document and this element went live on 1 November 2021. Risk management represents the first use of BMIS. Risk management is undergoing a transitionary phase and the BMIS system represents a step change in:

- Accountability – in line with our service values. Heads of service are now risk owners and will take more responsibility for updating their risk areas;
- Efficiency - for example, the completion of this report took only two hours compared to several hours previously and has avoided chasing and requesting further information from senior managers;
- Clear audit trails – viewers can see current and historical updates clearly and provides a clear audit trail to assess adequacy and effectiveness of mitigating actions;
- Linkages – our policy framework and project updates will be integrated into BMIS. As a result, the impact of risk updates on other areas of the business will be possible. For example, any changes in progress with key projects will be reflected in the corporate risk register. Links to service values are clearly made;
- Live updates – information will be available in real time. Risk owners are assigned to each issue with active mitigation in place;
- Integration – several other risk registers are being linked and referenced as control measures.

3.4 All-risk owners are having update training on the BMIS system to help them enter risk updates and improve their understanding of how we decide on and calculate risks. How we decide risks is a frequent question asked and it is appropriate to give Members the same information to help understand how risks are managed.

4. <u>How we decide risk</u>

4.1 The corporate risk profile is plotted on an industry standard Red Amber Green (RAG) risk threshold. The standard risk threshold is shown below and the threshold represented by a thick black line, allows all green, yellow risks, and amber level risks that are unlikely (2x4) and/or likely (3x3), to be within acceptable limits.

IMPACT	Catastrophic 5	5	10	15	20	25
	Significant 4	4	8	12	16	20
	Moderate 3	3	6	9	12	15
	Minor 2	2	4	6	8	10
	Insignificant 1	1	2	3	4	5
		Negligible 1	Rare 2	Unlikely 3	Possible 4	Probable 5
	LIKELIHOOD					

4.2 Risk appetite is the amount of risk that we are prepared to tolerate in order to meet our objectives and reflects our attitude towards risk taking and innovation as an organisation. The Authority's risk appetite is low to low-moderate. Informed risk taking is permitted provided adequate risk assessment has been applied and documented.

Risk Rating/Colour	Risk Rating Considerations / Action
Very High	Very High risks which require urgent management attention and action. Where appropriate, practical and proportionate to do so, new risk controls ***must*** be implemented as soon as possible, to reduce the risk rating. New controls aim to: · Reduce the likelihood of a disruption · Shorten the period of a disruption if it occurs · Limit the impact of a disruption if it occurs These risks are monitored by CMT risk owner on a regular basis and reviewed quarterly and annually by CMT.
High	These are high risks which require management attention and action. Where practical and proportionate to do so, new risk controls should be implemented to reduce the risk rating as the aim above. These risks are monitored by CMT risk owner on a regular basis and reviewed quarterly and annually by CMT
Moderate	These are moderate risks. New risk controls should be considered and scoped. Where These are moderate risks. New risk controls should be considered and scoped. Where practical and proportionate, selected controls should be prioritised for implementation. These risks are monitored and reviewed by CMT.
Low	These risks are unlikely to occur and are not significant in their impact. They are managed within CMT management framework and reviewed by CMT.

4.3 Risks that are rated as almost certain and catastrophic (5x5), almost certain and critical (5x4), highly likely and catastrophic (4x5) or likely and catastrophic (3x5) will still be deemed to be outside acceptable limits. These risks will be subject to extra scrutiny to check that the rating is correct, whether the activity can be pursued and what immediate management action can be taken to bring the risk to within more acceptable limits.

LIKELIHOOD			IMPACT			
LEVEL	**DESCRIPTOR**	**MEASURE**	**LEVEL**	**SERVICE IMPACT**	**FINANCIAL IMPACT**	**DESCRIPTOR**
1	Rare	The event may occur in exceptional circumstances	**1**	Insignificant	Financial loss <£25k	No injuries
2	Unlikely	The event may occur infrequently	**2**	Minor	Financial loss >£26k <£100k	Minor injuries
3	Possible	The event may occur at some time	**3**	Moderate	Financial loss >£101k <£250k	Serious injury
4	Likely	The event is expected to occur	**4**	Significant	Financial loss >£251k <£500k	Severe or multiple injuries
5	Almost Certain	The event will occur in most circumstances	**5**	Major	Financial loss >£501k	Loss of life or long term hospitalisation.

5. Risk Updates

5.1 Updates across all risk titles have been recorded, but no changes to the overall risk scores at this time. The 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

- The new Principal Officer team has been consolidated and the new Deputy Chief Fire Officer started work on 5 November. The Head of Strategic Support and Assurance started work on 25 October 2021.
- The Prevention team is undergoing a restructuring to help recruit more volunteers and support growing opportunities and support engagement with local authorities to learn from them, avoid duplication, and collaborate. The new structure will build capacity in how we identify people living in circumstances that make them vulnerable, and in managing safeguarding. This mitigates risks in this area.
- Our Station Productivity Assessment review is nearing completion, the next phase of the Emergency Cover Review is starting, and our reviews of Special appliances, equipment, and their capabilities is well underway.
- The Authority launched its new Group Manager Promotion Gateway on 5 November 2021. This will build organisational resilience and provide opportunities for high performing staff to progress.
- 18 control measures have been added to the BMIS system including ensuring the competency of training managers.

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

- A project is ongoing to develop an in-house risk analysis capability for Risk Based Inspections.
- The 21-22 Government Grant being used to create three additional fixed term Fire Safety Advisor posts. As a result, we will be more able to react to changes in Government Policy
- We are 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.
- The Grenfell Action plan has recently been updated and scrutinised in detail at the last Health and Safety Steering Committee. Good progress is being made.
- 22 control measures are in place including data sharing and updated enforcement policy.

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

- 7 control measures are in place including establishing digital champions, attaining Cyber Essentials accreditation and improving staff digital literacy.

Corporate Risk 4 - Insufficient funds to deliver the organisations CRMP

- The budget process for 2022/23 is ongoing. We await information from the Home Office, expected late December for the provisional settlement.
- The next Budget Monitoring report to CMT and the FRA have been provided.
- A paper was presented to the FRA Executive committee on the impact of pensions and pay awards in October 2021. The FRA meeting on the 2 November included papers on budgets, capital and treasury updates.
- BMIS contains 5 control measures including maintaining the skills and capacity of the Finance team.

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

- 24 control measures are in place on BMIS including regular operational debriefs, and regional Principal Officers' meetings to share learning.

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

- 24 control measures have been added to BMIS including training and development, and adoption of National Operational Guidance.

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

- Information Management & Assurance Board (IMAB) meetings continue, Phishing scam reminders are put in the Blue Bulletin to ensure staff are aware.
- Further cyber security checks are planned.
- 5 control measures are in place on BMIS including training, data sharing protocols, and on contingency testing.

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

- Fleet system has been successfully tested with General Ledger upgrades. WIFI role out will support connectivity of agile working tablets for technicians. As a result, good corporate records system are in place.
- 24 control measures are in place including ensuring stations records management, and progress with the new asset tracking project.

Corporate Risk 9 - Service is adversely impacted by COVID 19

- Regular Covid updates from partners and UK government are shared internally. The Authority is closely following UK government guidance.
- Staff have been asked to voluntarily provide their vaccine status.
- 5 control measures are in place including links to the Covid Cell and other internal groups.

6. Summary and Next Steps

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

STEVEN FRANK
HEAD OF STRATEGIC SUPPORT AND ASSURANCE

For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
2 December 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**
2 Dec 2021	Internal Audit Progress Report (RSM)			
	Audit Results Report and Fees (E&Y) (Results of 2020/21 audit including any matters outstanding)	Deferred to March mtg		
	Review of the Effectiveness of the Fire and Rescue Authority's Internal Auditors			
	Internal Audit Actions Update			
	Review of 'Monitored Policies'			
	Report on Registration of Interests and Gifts/Hospitality			
	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)			
	Audit Results Report and Fees (E&Y) (Results of 2020/21 audit including any matters outstanding)	Deferred from Sept meeting		
	Effectiveness of the Authority's External Auditors			
	Internal Audit Progress Report			
	Internal Audit Strategy 2021/22 to 2024/25			
	Internal Audit Actions Update			
	Update to the Authority's Finance Regs *(Biennial review – due 2023)*			
	Annual Review of the Fire Authority's Effectiveness (*Biennial review – due 2022/23*)			
	Annual Review of entire Corporate Risk Register	Restricted report		
	Review of Work Programme 2021/22	Forward plan for 2022/23		