



Bedfordshire

Fire & Rescue Authority

Members of Audit and Standards Committee.

Bedford Borough Councillors: C Atkins and J Gambold

Central Bedfordshire Councillors: R Berry, D McVicar and I Shingler

Luton Borough Councillors: J Burnett and D Franks

A meeting of **Audit and Standards Committee** will be held **virtually via MS Teams** [Click here to join the meeting](#) on **Thursday, 14 July 2022** 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.	Election of Vice Chair	Chair	

Item	Subject	Lead	Purpose of Discussion
3.	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).
4.	Communications	Chair	(Pages 5 - 26)
5.	Minutes	Chair	To confirm minutes of the meeting held on 3 March 2022 (Pages 27 - 34)
6.	Public Participation		To receive any questions put to the Authority under the Public Participation Scheme
7.	Review of Terms of Reference	Monitoring Officer	To consider a report (Pages 35 - 40)
8.	External Auditor's Annual Report Year Ended 31 March 2021	Ernst & Young	To consider a report (Pages 41 - 70)
9.	Draft 2021/22 Annual Governance Statement and Statement of Accounts	ACO	Report to follow
10.	Ernst & Young Quality Assurance Processes	ACO	To consider a report (Pages 71 - 74)
11.	Internal Audit Annual Report 2021/22	RSM	To consider a report (Pages 75 - 90)
12.	Internal Audit Progress Report 2021/22 and 2022/23	RSM	To consider a report (Pages 91 - 134)
13.	Internal Audit Actions Update	HSSA	To consider a report (Pages 135 - 160)
14.	Review of Code of Conduct and Annual Report on Standards	Monitoring Officer	To consider a report (Pages 161 - 162)

Item	Subject	Lead	Purpose of Discussion
15.	Work Programme 2022/23	ACO	To consider a report (Pages 163 - 166)

Local Government Act 1972: Schedule 12A (as amended) - Exclusions on the Public

Chair

To consider whether to pass a resolution under Section 100(A) of the Local Government Act 1972 to exclude the public from the remainder of the meeting on the grounds that consideration of the following items of business is likely to involve the disclosure of exempt information as defined in Paragraphs 3 of Part 1 of the Schedule 12A to the Act as amended.

Item	Subject	Lead	Purpose of Discussion
16.	Annual Review of entire Corporate Risk Register	HSSA	To consider a report (Pages 167 - 178)

Next Meeting

10.00 am on 29 September 2022 at Conference Room, Fire and Rescue Service Headquarters, Kempston, Bedford MK42 7NR

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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Emergency Services News Briefing

March 2022



Contents

Police	3
Police and Fire	5
Fire	7

In this edition of our news briefing, we draw attention to some of the key developments and publications. We also highlight our latest report on the lessons learnt following the coronavirus pandemic.

Police

A joint thematic inspection of the criminal justice journey for individuals with mental health needs and disorders

Between April and May 2021, Her Majesty's Inspectorate of Probation – supported by Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS), Her Majesty's Crown Prosecution Service Inspectorate, Care Quality Commission, Healthcare Inspectorate Wales and Her Majesty's Inspectorate of Prisons – carried out a joint thematic inspection. This inspection followed the progress of individuals with mental health needs and disorders through the criminal justice system, from first contact with the police to release from prison. The inspection found poor support for people with mental health issues as they progress through the criminal justice system in England and Wales .

[Read more](#)

Questions for committee's consideration

Are you aware of the issues identified in this report and the steps your organisation is taking to address them?

Police officer uplift

The government's drive to protect the public by recruiting 20,000 additional police officers enters a new phase with the launch of a new advertising campaign. More than 11,000 people have already joined the police as part of the recruitment drive, helping to cut crime by 14 per cent (excluding fraud and computer misuse). The 11,053 additional officers to date have enabled police forces to set up new units tackling crime and protecting vulnerable people .

[Read more](#)

Questions for committee's consideration

Are you assured around where the additional resource is being directed and whether this is in line with police and crime plan priorities?



Strategic Review of Policing

The Police Foundation has published its Strategic Review of Policing in England and Wales, setting out a long-term strategic vision for a modern police service capable of meeting the challenges of the 21st century. The review also sets out 56 recommendations which includes recommendations on radical reform to police culture, skills and training, and organisational structure.

Among the recommendations in the report are calls for a 'licence to practice' for police officers, administered by the College of Policing, the professional standards body. The licence should be renewed every five years, subject to an officer demonstrating professional development through achieving relevant qualifications, passing an interview, or presenting a portfolio of activities and achievements.

[Read more](#)

Policing inspection programme and framework

HMICFRS launched a consultation which welcomed the views on its proposed policing inspection programme for the next three years. From April 2022, the inspection programme will take a multi-year approach rather than an annual one, setting out how HMICFRS will work and the areas that will be inspected in the next three years. However, HMICFRS intend to review the programme each year in light of new and emerging priorities for policing, as well as how its ability to inspect and promote improvement is affected by government funding. The consultation sought views on whether HMICFRS cover the right themes and areas of policing .

The consultation closed on 10 March 2022 and the final document, which will be appropriately revised to reflect the results of consultation, will be made available on HMICFRS's website

[Read more](#)

Questions for committee's consideration

Is your Audit Committee sighted on the outcomes of the HMICFRS inspection programme, and do you receive regular updates on progress against recommendations?

Police grants in England and Wales

The Home Office has published its final allocations of grants to police and crime commissioners in England and Wales for 2022 to 2023. The allocations of the Police Main Grant and DCLG Formula Funding that were provided to local policing bodies in 2021/22 'have been increased in line with the total overall increase of these grant streams in 2022/23 .'

[Read more](#)

Questions for committee's consideration

Are you aware of how your grant allocation affects your MTFP and are you assured of steps being taken to address any gaps in funding?

Value for money profiles

The latest value for money (VfM) profiles are available, to view comparative data on a number of policing activities. Available on the HMICFRS website, the latest VfM profiles enable individuals to explore the performance and spending of police forces .

[Read more](#)

Questions for committee's consideration

Has your Force reviewed this analysis to determine any outlying areas and are these being investigated?



Police and Fire

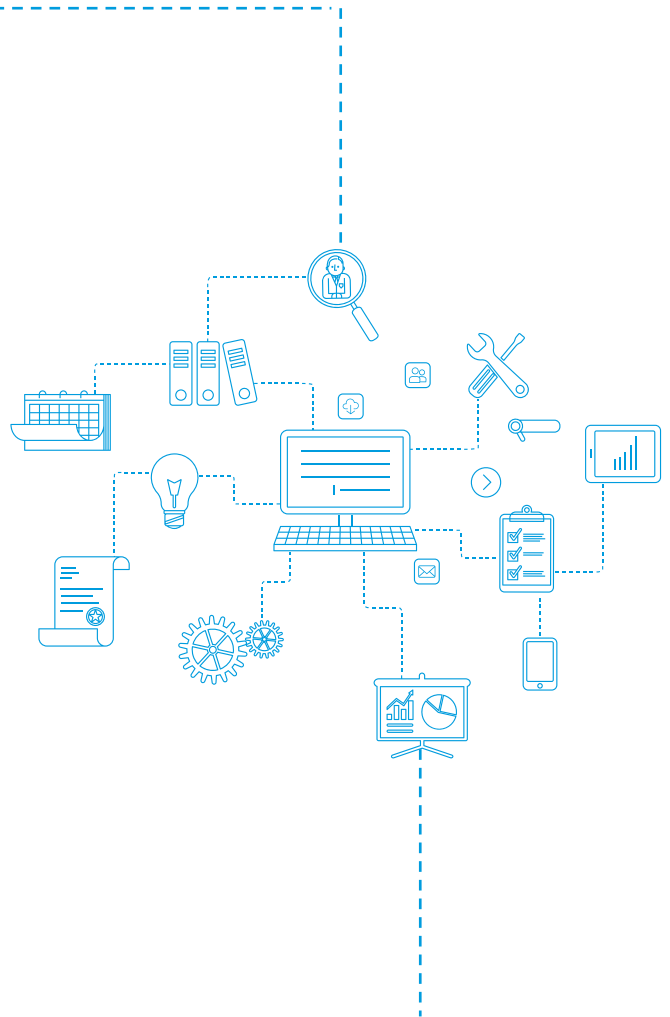
RSM and CIPFA Public Procurement Webinar

From 1 January 2022, public contracting authorities in the UK have had to change the way they estimate the contract value for the purposes of determining whether it exceeds the new procurement thresholds. Procurement teams must now remember to take account of the relevant VAT rate applicable to the contract before publishing Find a Tender Service or Contracts Finder Notices.

RSM held a webinar on this new development on 2 March 2022. The first session of the RSM/CIPFA's Public Procurement Webinar was a huge success with 86 registered attendees.

The next Public Procurement Webinar Series session will be taking place on Wednesday 30 March 2022. (12.30pm – 13.15pm) The topic is 'Are your Contract Standing Orders/ Procedure Rules up to date?.' Contract Standing Orders / Procedure Rules are critical to the proper procurement governance of contracting authorities and must reflect current legislation and best practice. Having an incorrect or out of date internal guidance can prevent delivery of value for money and result in legal action and disciplinary investigations. This webinar will address common areas which need updating and bring organisations up to speed with recent developments.

These monthly webinars cover topical and current issues offering expert advice on EU and UK public sector procurement and contract management. The webinars will be of interest to public sector procurement, commissioners, finance, solicitors, project managers, auditors and contract managers involved in public procurement and contract management.



To register for the webinar, please [visit the RSM website](#).

If you have any questions relating to the webinar please do not hesitate to contact us. Please also feel free to forward this invitation to your colleagues.

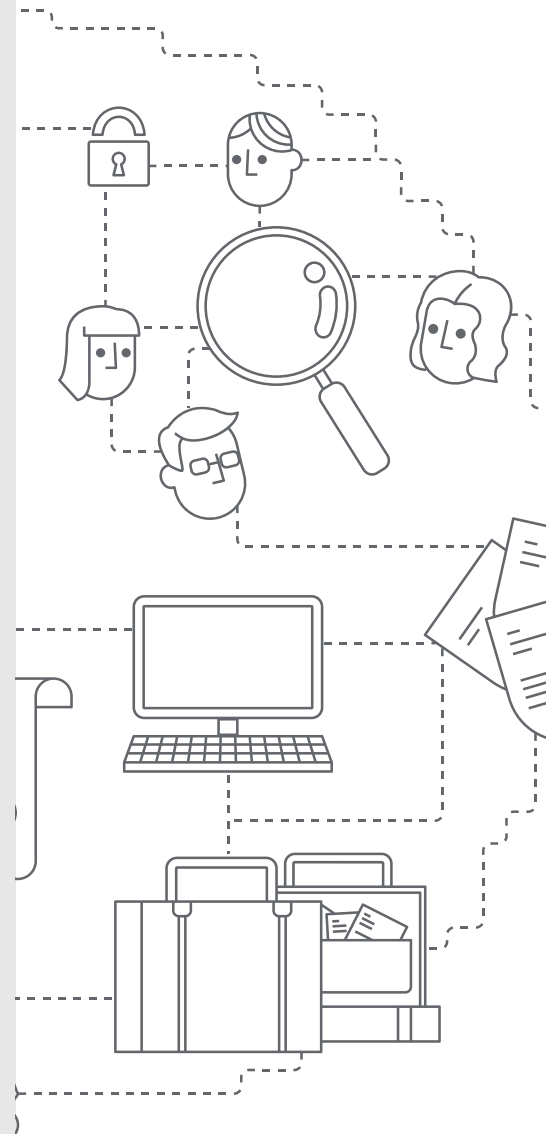
Strengthening resilience: lessons learnt from the impacts of the pandemic

As a consequence of the coronavirus pandemic, organisations have had to re-think, act quickly, and in many respects change how they have been operating. The pandemic has seen a rise in fraud, cyber risk, supply chain disruption and economic uncertainty, coupled with the adoption of homeworking arrangements and the relaxation of certain controls.

Throughout the pandemic, RSM's internal audit teams have continued to undertake reviews in a remote setting. Just like many organisations across the globe, we have had to navigate our way through the effects of the pandemic and adapt to the new ways of working while continuing to provide quality services for our clients. Some audit plans were paused during the early stages of the pandemic, but many organisations were keen to restart their internal audit work given the importance of seeking assurance over the controls in place, particularly where new processes had been established at pace. Our audit work has focused on our clients' responses to the pandemic and the lessons that have been learnt; with a focus on business continuity, agile and remote working, return to work and mental health.

As part of our research, we have analysed pandemic related management actions that were agreed with our clients as part of internal audit reviews during the latter part of 2019/20 and 2020/21. Overall, we have analysed 289 high, medium and low priority management actions agreed across 70 different reviews with a broad range of clients. Management actions were agreed with 63 organisations across the public and third sectors, and corporate organisations including several financial services businesses.

Access our report on [the RSM website](#).



Questions for committee's consideration

Has your organisation considered the key questions contained within the full report?

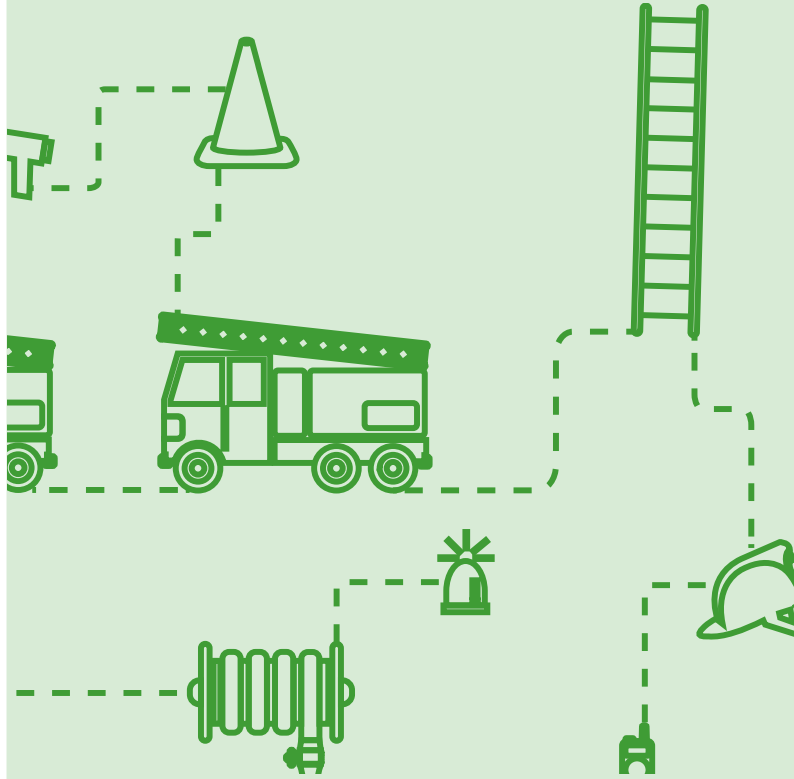
Fire

Detailed analysis of non-fire incidents

The Home Office has published statistics on non-fire incidents attended by fire and rescue services across England for the financial year 2020 to 2021 (1 April 2020 to 31 March 2021). Key statistics include:

- there were 151,044 non-fire incidents and 2,746 fatalities in non-fire incidents (a decrease of 12 per cent and an increase of five per cent respectively compared to the previous year);
- the most common categories of non-fire incidents attended were affecting entry/exit, road traffic collisions and assisting other agencies;
- fire and rescue services (FRSs) attended 22,524 road traffic collisions, this is a decrease of 28 per cent from last year; and
- FRSs attended 13,843 medical incidents, a decrease of 25 per cent compared with the previous year (18,347) and a decrease of 56 per cent compared with the financial year 2015 to 2016 (31,347).

[Read more](#)



Questions for committee's consideration

How does your fire service benchmark / compare against these statistics?

Are you satisfied with the data being reported through your organisation and actions plans in place to improve performance?

Does your organisation understand how attendance at non-fire incidents impacts on the skills and training of your teams?

Is training aligned to the different demands being placed on the service?



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Emergency Services News Briefing

June 2022



Contents

Introduction	3
Police	4
Police and Fire	7
The ESG Risk Landscape	9
Fire	11



Introduction

In this edition of our news briefing, we draw attention to some of the key developments and publications in the sector, with particular focus on the latest reports from Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) and the Police, Crime, Sentencing and Courts Act.

In relation to fire, we look at proposals set out by the Home Office to introduce a 'system-wide reform that will strengthen fire and rescue services in England.'

We also highlight our latest report on an analysis of secure remote working and operational resilience audits.



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

- Have you been briefed on these issues and whether management have considered the impacts on your organisation(s), and how it affects the risk profile(s)?
- Are you receiving (where relevant) timely, second or third line assurance on the items contained within this briefing
- Does this duplicate any other assurance you are receiving?
- Are there any assurance gaps highlighted by this briefing?





Police

State of Policing

The HMICFRS has published its annual assessment of policing in England and Wales 2021.

The annual assessment provides an overview of the findings of inspections, which were carried out between 1 April and 30 November 2021, including a summary of police effectiveness, efficiency and legitimacy (PEEL) inspections. HMICFRS also sets out the full list of its inspections and other work. The results of individual inspections enable an assessment of the performance of individual forces, or a more general assessment of performance in specific aspects of policing. In his final annual report after nearly a decade in post, Sir Thomas Winsor, the Chief Inspector of Constabulary, described how demand on the police has changed very significantly, for example:

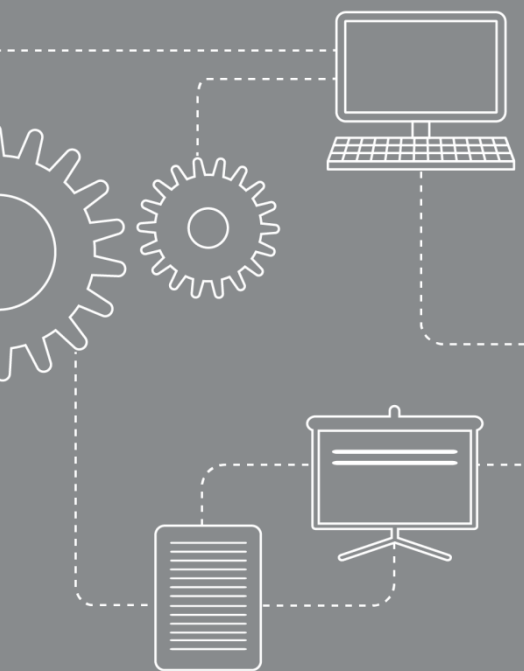
- online crime is now the most prevalent type of crime and online fraud has increased, 'eclipsing all other crimes in volume';
- total demand and public expectations cannot be met without sufficient funding and the public must decide how much threat, harm and risk they are prepared to tolerate; and
- the rapid advancement of technology has provided opportunities for both criminals and the police, but the police have sometimes struggled to keep pace.

In his report, the Chief Inspector also draws attention to:

- the causes of crime and low detection rates;
- the need for proactive as well as reactive policing to protect vulnerable people;
- the state of the system of local police accountability and the sometimes 'brittle and fragile relationships between chief constables and police and crime commissioners', and the need for trust and confidence in a special constitutional relationship which the public needs to work;
- the successes and potential of the National Crime Agency, and its ability, with sufficient investment, to do a great deal more to disrupt or break sophisticated criminal networks; and
- the need for significant investment in police technology.

The Chief Inspector stated the 'fragile architecture of the 43-force model, born in 1962, is not fit for purpose.' Sir Thomas also reiterated his proposal for a network code, which would dissolve the barriers preventing policing and law enforcement from 'operating as a single system and secure fair, reliable and sustainable decisions on regional and nation-wide problems.

[Read more](#)





Boost for public safety as bill receives Royal Assent

The Police, Crime, Sentencing and Courts Bill received Royal Assent and became an Act of Parliament on 28 April 2022. The Police, Crime, Sentencing and Courts (PCSC) Act 2022 equips the police with the powers and tools they need to combat crime and create safer communities. The Act builds on the government's Beating Crime Plan to reduce crime, better protect victims and make the country safer. It has already seen the recruitment of more than 13,500 of the 20,000 extra police officers promised by March 2023.

[Read more](#)

Impact of the pandemic on the Criminal Justice System

In January 2021, HMICFRS, HM Inspectorate of Probation, HM Crown Prosecution Service Inspectorate and HM Inspectorate of Prisons conducted inspections of its respective agencies' responses to coronavirus and published '[Impact of the pandemic on the Criminal Justice System](#)'.

The progress report provides an update to the original report and is based on combined inspection findings during 2021. The structure follows the flow of work through the Criminal Justice System (CJS) from policing to prisons. It sets out findings from inspections, 'as well as cross-cutting themes, and highlights the successes of the CJS, but also the challenges that it has faced and still faces.'

[Read more](#)

National Stop and Search learning report

The Independent Office for Police Conduct (IOPC) has published its latest report on National Stop and Search. This report brings together evidence from the IOPC work, stakeholder engagement and published research to highlight concerns about transparency, legitimacy, scrutiny, and disproportionality that must be considered and addressed by the police service and others. This report aims to support change and improvement in policing practice to help increase public confidence.

[Read more](#)

An inspection of the service provided to victims of crime

HMICFRS has published a report assessing the quality of the service provided to victims of crime by the British Transport Police (BTP). The investigation reviewed the service provided by the BTP for each of the six components of the victim service assessment:

- call handling;
- deployment of resources;
- crime recording;
- screening and allocation;
- investigation; and
- outcomes.

HMICFRS has worked collaboratively with Her Majesty's Inspectorate of Constabulary in Scotland to produce a single report that covers BTP's whole jurisdiction across England, Wales and Scotland.

[Read more](#)

The Police Uplift Programme

The National Audit Office (NAO) has published a report examining whether the Home Office is well placed to deliver value for money from the programme. It covers the:

- aims of the programme;
- management of the programme and progress against its objectives; and
- challenges in maximising the impact from the programme.

The NAO notes that it is too early to assess whether the additional officers are delivering the government's aims to improving public safety and reducing crime, as they will 'need time to become fully effective in their roles.' Furthermore, improvements in wider criminal justice outcomes depend on many more factors than the number of police officers. This paper looks at how far the recruiting process has progressed so far, as well as how the Home Office intends to show the impact of the extra officers in the future.

Police Covenant update

The Home Office has published a policy document which provides a summary of latest activity on the Police Covenant and the progress made so far. The Police Covenant Oversight Board outlined that a number of workstreams have been progressed and finished. Key activity over the past year includes:

- pre-deployment mental health care incorporated into all providers of the Police Education Qualifications Framework (PEQF)
- over 30 police forces attended a three-day workshop led by the National Police Wellbeing Service, where the clinical team provided extensive advice and support for occupational health teams; and
- ‘the addition of new workstream priorities: to develop a support model for those who leave policing and to progress NHS engagement.’

[Read more](#)

Extra £150m to tackle crime and anti-social behaviour

The Home Office has launched round four of the Safer Streets Fund as part of the government's commitment to reduce crime and promote public safety. As a result, £150m is available over the next three financial years for police and crime commissioners and local authorities across England and Wales, as well as certain civil society organisations. The Safer Streets Programme provides funding to areas most affected by crime and anti-social behaviour and will allow local authorities, civil society organisations and police and crime commissioners to bid for up to £500,000 per year for each project.

[Read more](#)

Observations on the third generation of force management statements

A force management statement (FMS) is a self-assessment that chief constables (and London equivalents) prepare and submit to HMICFRS each year.

HMICFRS has published the observations of the FMS steering group on the third round of FMSs following statements that were submitted by police forces. The steering group is made up of HMICFRS, the National Police Chiefs Council, the College of Policing, the Association of Police and Crime Commissioners, the Home Office, and other parties interested in the development of FMSs.

The summary observations note:

- FMSs continue to improve and focus on national policing issues; and
- police forces understand demand better but need to improve understanding of workforce capabilities.

[Read more](#)

‘Whole-system’ approach to tackling violent crime is working

The Home Office has announced a further £130m to strengthen efforts in tackling serious violence. Violence Reduction Units and ‘hotspot policing initiatives’ have avoided 49,000 violent offences across England and Wales. The government's funding package includes:

- a further £64m for Violence Reduction Units, supporting the existing 18 and enabling two new units to be established in Cleveland and Humberside;
- an additional £30m into the ‘Grip’ police enforcement programme; and
- supporting the implementation of the new Serious Violence Duty and Serious Violence Reduction Orders, being brought into law as part of the Police, Crime, Sentencing and Courts Act 2022.

[Read more](#)

Police and Fire

Evaluation of remote inspection methods

HMICFRS has published its report on the evaluation of remote inspection methods required during the coronavirus pandemic. Key findings include:

- interviews, remote case file reviews, staff surveys, self-assessment, team debriefs and meeting observations were all effective remote inspection methods. Large focus groups, on the other hand, were more difficult to conduct remotely than small focus groups. HMICFRS noted that all methods of remote inspections relied on effective IT capabilities;
- working remotely had a mixed response on staff wellbeing, with some employees adjusting well and others finding it more challenging. Challenges included integrating home and work life and the intensity of working online all day without pauses; and
- the findings of the review have also prompted more permanent changes to HMICFRS' inspection process, including the use of remote inspection technologies when suitable. HMICFRS now employs a combination of on-site and remote inspection techniques.

[Read more](#)

Local Government and Emergency Services VAT Webinar

We are pleased to announce our next VAT and tax webinar for local authorities and emergency services is taking place on 16 June 2022.

Our webinars aim to help officers gain up-to-date and bite-size insights on VAT and tax issues affecting their organisations.

This webinar will be an excellent opportunity for you to hear and raise questions on sector related VAT issues within a trusted forum. As well as hearing about technical updates, our sector specialists will be on hand to provide feedback on recent developments.

In our session, topical sector updates will include mutual trading status of subsidiaries and our top tax queries from FY21/22:

- recent case law and legislative changes affecting the sector;
- HMRC VAT policy changes including sector activity;
- sector activity;
- VAT saving opportunities; and
- questions and answers.

To register for the webinar, please [click here](#).

If you have any questions relating to the webinar, please do not hesitate to contact us. Please also feel free to forward this invitation to your colleagues or to officers in other authorities.

Secure remote working and operational resilience in a hybrid world

As the coronavirus pandemic took hold, organisations quickly moved their workforces to their homes. The speed at which organisations had to adapt was remarkable, and we know that some were better placed than others to move successfully. With the shift to homeworking, the risk landscape changed and organisations were exposed to greater and more complex threats.

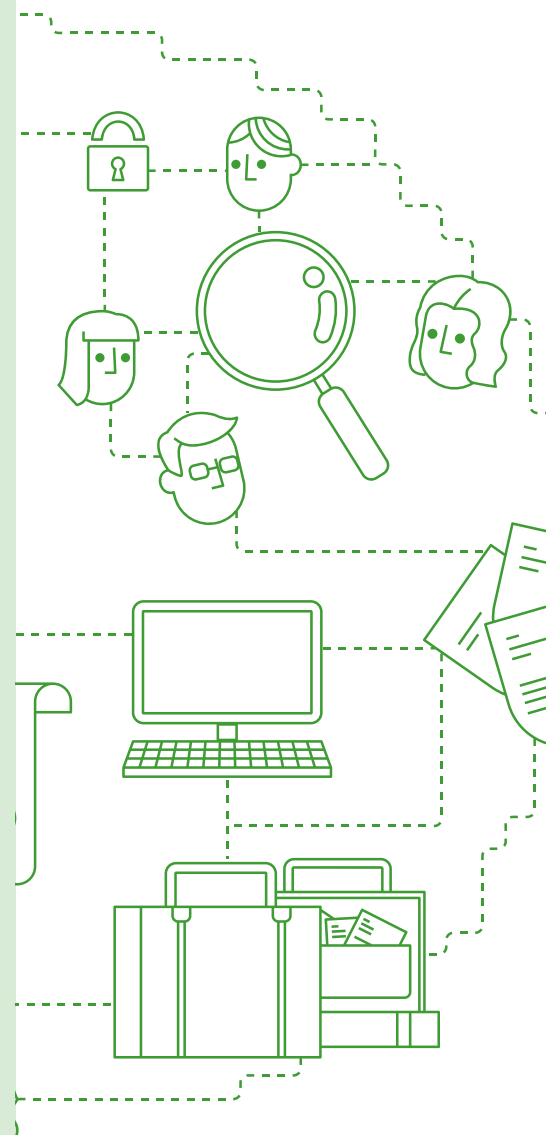
Across the diverse sectors we work in, we have undertaken secure remote working and operational resilience audits, assessing how management have implemented and managed controls to enable remote working. Through reviewing and assessing IT infrastructure and remote working processes, we have provided assurance over the design of key controls and adherence to them in respect of governance over business-critical data while working remotely, whilst also ensuring adequate capacity is available to meet the needs of the business.

From our reviews, we have seen several key outcomes emerge, highlighted from where we have agreed management actions.

Overview of key internal audit review outcomes

- Only 12 per cent of businesses could take substantial assurance that the controls in place to ensure secure remote working are operating effectively to manage risks. This illustrates there is significant room for many businesses to improve and strengthen the IT control environment to ensure data security, manage cyber-crime threats and enhance IT operational effectiveness.
- In those areas where we agreed management actions, 80 per cent of the controls in place were deemed to be ineffective in terms of design.
- Given the spike in phishing and ransomware attacks, there is perhaps now more than ever, a need to ensure a comprehensive incident response plan is in place, to guide the organisation's response, should an attack occur.

Access our report on the [RSM website](#).



The ESG Risk Landscape

The Global Institute of Internal Auditors (IIA) has published a [collection of Global Knowledge briefs](#) providing information and analysis on changes to the dynamic environmental, social and governance (ESG) risk landscape. Collectively, they provide practical information to help internal auditors anticipate and prepare for new reporting regulations, position internal audit functions to provide high-quality services related to ESG and offer direction on identifying ESG risks within organisations.

ESG Appetite

ESG is becoming increasingly important, both for us as individuals and for organisations. We are seeing investors, employees, customers and business partners demanding that organisations act responsibly and ethically.

As internal auditors we are in a unique position to help an organisation start to understand what its approach or 'appetite' is to ESG, and how the organisation is starting on its ESG journey around developing and embedding an ESG culture.

RSM has an audit approach which is designed to look at your external commitment and communication in relation to ESG matters and compares it to the views held by senior management and an organisations largest stakeholder group — its employees.

How an ESG Appetite review can benefit you.

- Understand what actions have been undertaken to date as part of your ESG journey.
- Understand what matters to your employees and how they view the organisation's ESG related activities and programmes.
- Demonstrate commitment to corporate responsibility and continuous improvement.

Next steps

Speak to your usual internal audit contact about having an 'ESG appetite review' built into your internal audit plan, or request the review as an additional piece of work. The appetite review is delivered by your Internal Audit team, with support from an ESG subject matter expert.

Discuss with your internal audit contact as to whether an ESG maturity assessment may benefit you more. This falls outside of the internal audit plan, but may be more appropriate for where you are on your ESG journey

ESG maturity assessment

Building on ESG Appetite, a more in-depth ESG maturity assessment can be undertaken. RSM's full maturity assessment places an organisation in one of four stages in its ESG journey: Awareness; Defining and Reporting; Managing; and Maturity.

For a copy of our briefing papers, please get in touch with your usual RSM contact.

Fire

Data management fire standard consultation

The Data Management Fire Standard has been developed with expert input from the National Fire Chiefs Council (NFCC) Digital and Data Programme, NFCC Leads for Data, Apollo Gerolymbos and Andy Hopkinson, Government Digital Services and colleagues, with data expertise from a wide range of fire and rescue services. This consultation focuses on fire and rescue services delivering excellence to our communities by maximising the value of good quality and reliable data.

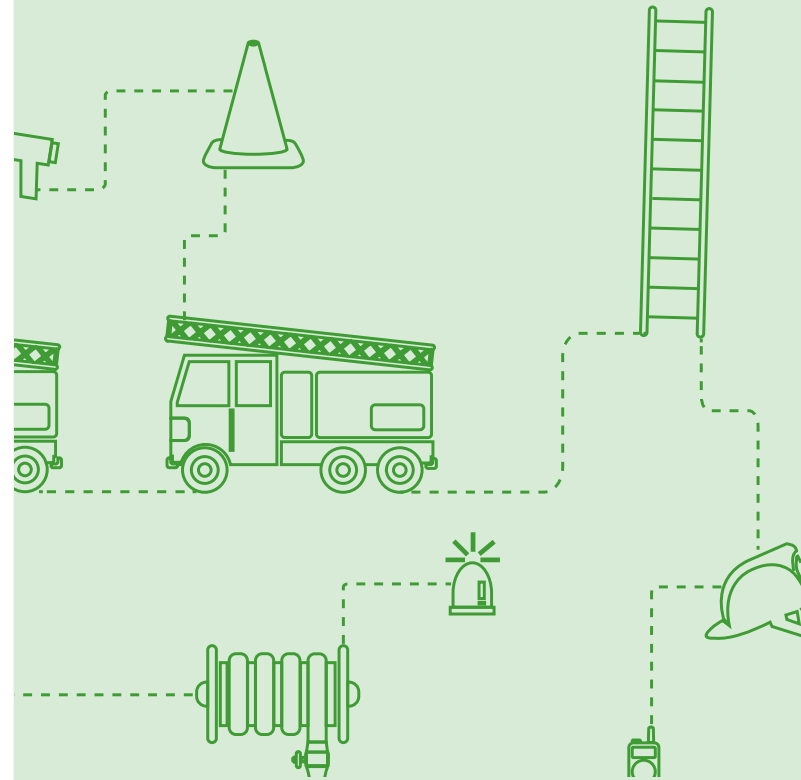
The consultation closed on 27 April 2022; the responses will be considered and the 'Fire Standard will undergo a quality assurance process before the final Fire Standard is proposed to the Fire Standards Board for approval.'

[Read more](#)

Fire Standard is launched

The Fire Standards Board (FSB) has announced the launch of the tenth professional Fire Standard; Fire Investigation. The Standard focuses on ensuring fire and rescue services (FRS) deliver effective, efficient and valid fire investigations into the origin, cause and development of fire. An anticipated outcome of the Standard is that services will have a competent and resilient capability to undertake fire investigations, adhering to relevant legislation, guidance and codes of practice. By identifying risk and reporting product safety issues, the Fire Standard is expected 'to improve the safety and wellbeing of members of the public (FRS communities) and FRS employees.' The Standard also contains other anticipated benefits.

[Read more](#)





Reforming fire and rescue services

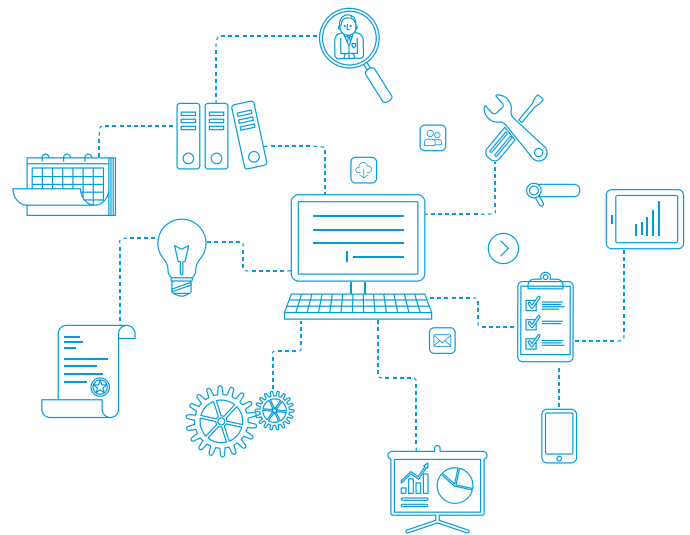
The Home Office has launched a consultation seeking views on proposals to introduce a 'system-wide reform that will strengthen fire and rescue services in England.' The changes announced include the commencement of the Fire Safety Act 2021 which will make sure all blocks of flats are properly assessed for fire safety risks. The Fire Safety (England) Regulations 2022 was also announced which implements eight recommendations from the Grenfell Tower Inquiry report and will help ensure people feel safe in their homes.

At the centre of the White Paper are plans to deliver:

- increased public safety: by improving the professionalism of the fire and rescue service through modern workforce practices and potentially establishing a College of Fire and Rescue;
- improved accountability: through the proposals to transfer fire governance to a single elected individual, overseeing delivery by operationally independent Chief Fire Officers; and
- better engagement with the public: through the 10-week consultation the government will listen to the views of the public and stakeholders, after which it will finalise its reform programme.

The consultation closes on 26 July 2022

[Read more](#)



The Fire Risk Assessment Prioritisation Tool

The government has launched its risk prioritisation tool, which has been set up to encourage building owners to review fire risk assessments (FRAs) on their most dangerous buildings. The new tool comes in after the Fire Safety Act said it will now force building owners to consider the external walls and balconies in periodic fire risk assessments. Prior to this, the focus was on the internal walls of a block and the external fell out of scope.

The Fire Risk Assessment Prioritisation Tool takes responsible persons through a series of specific questions, which are each carefully scored to assist them to determine the priority of their buildings for the purpose of reviewing their fire risk assessments. The tool does this by allocating each building to one of five priority tiers.

[Read more](#)



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MINUTES OF AUDIT AND STANDARDS COMMITTEE INFORMAL MEETING HELD ON 3 MARCH 2022

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

Councillor J Chatterley was present as an observer

Mr J Atkinson, ACO G Chambers, Mr S Frank and Mr J Harrison

Mr N Harris and Ms J Kriek, EY

Mrs S Rowlett, RSM

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/41 Apologies

41.1 An apology for absence was received from Councillor I Shingler.

21-22/ASC/42 Declarations of Disclosable Pecuniary and Other Interests

42.1 There were no declarations of interest.

21-22/ASC/43 Communications

43.1 The Committee received two communications from RSM: the Emergency Services News Briefing November 2021 and a report setting out RSM's Conformance with the IIA Standards and Codes of Practice.

43.2 The Assistant Chief Officer and Treasurer referred to the questions to the Committee set out in the Emergency Services News Briefing relating to the new Protection Fire Standard. He provided reassurance to the Committee that the Service was working to implement the requirements of the new standard as this had formed part of the HMICFRS inspection. He also confirmed that the Service had responded to consultation on the Fire Standard for Investigation.

- 43.3 Mrs S Rowlett reported that RSM was subject to an external quality assessment every five years and that RSM had been awarded the highest rating of 'generally conforms'.
- 43.4 The Head of Strategic Support and Assurance advised that all consultations from the NFCC were responded to by the Service. As the Specific Point of Contact for the Service he was responsible for coordinating this process.

RESOLVED:

That the communications from RSM be received.

21-22/ASC/44 Minutes

RESOLVED:

That the Minutes of the meeting held on 2 December 2021 be confirmed as a true record.

21-22/ASC/45 Public Participation

- 45.1 There were no members of the public present.

21-22/ASC/46 Audit Results Report and Fees (Results of 2020/21 audit including any matters outstanding)

- 46.1 The Committee received the Audit Results Report and Fees received from Ernst & Young (EY), the Fire and Rescue Authority's external auditor.
- 46.2 Mr N Harris, from EY, provided an update on the position in relation to the audit of the Statement of Accounts for 2020/21, which was nearing completion. He hoped that the audit would be concluded by the end of the month, as there was only a small number of areas where work was outstanding and the external auditors were liaising with the Assistant Chief Officer and the Chief Accountant in respect of these. There were no material matters to bring to the Committee's attention.
- 46.3 Mr Harris advised the Committee that, similar to 2019/20, EY would be seeking at a scale fee rebasing, this year of approximately £17,468, as a result of additional work that needed to be undertaken. It was noted that the fee increase in 2019/20 had been referred to Public Sector Audit Appointments Ltd (PSAA) to make a determination, with a reduced increase being approved by that body. Mr Harris added that PSAA had already prescribed a range of minimum fee levels.
- 46.4 In response to a question, Mr Harris expressed the view that it was not envisaged that the conclusion of the audit would identify any matters which would result in a qualified audit opinion. The issue related to valuations had been resolved for the 2020/21 accounts.

46.5 Following discussion of the position of the Committee on an increase in scale fee, it was agreed that a similar position be maintained and any increase be referred to PSAA to enable the Service to obtain the best value for money possible.

RESOLVED:

1. That the submitted Audit Results Report and Fees for the year ended 31 March 2021 be received.
2. That the Fire and Rescue Authority be recommended to refer the fee increase proposed by EY to PSAA for determination.

21-22/ASC/47 2020/21 Statement of Accounts and Annual Governance Statement post audit

- 47.1 The Assistant Chief Officer and Treasurer submitted the 2020/2021 Statement of Accounts and the Annual Governance Statement to the Committee for its consideration. The Statement of Accounts was virtually unchanged from the version that had been submitted to the Committee's meeting in July 2021.
- 47.2 The Chief Accountant confirmed that he was working with EY to resolve queries relating to the outstanding areas. There had been no material changes to the accounts. The year-end underspend of £878,000 had been allocated to the Transformational Earmarked Reserve.
- 47.3 The General Reserve balance as at 31 March 2021 was £2.4 million, with specific earmarked reserves totalling £5.105 million. The cash flow forecast for the next 18 months would be provided to EY so that the going concern evaluation could be completed.
- 47.4 In response to a question, the Assistant Chief Officer reported that a provision for pay award and pension costs had been set aside for the 2021/22 accounts.
- 47.5 As it was recognised that the Committee could not make a formal decision as it was being held remotely, the Assistant Chief Officer confirmed that there was no issue with postponing the approval of the Statement of Accounts and Annual Governance Statement to the meeting of the Authority which was taking place on 24 March 2022.
- 47.6 Mr Harris advised that, in any event, the letter of representation could not be signed until the audit had been concluded.

RESOLVED:

1. That the current version of the 2020/21 Statement of Accounts and Annual Governance Statement, that are in the final stages of being externally audited, be recommended to the Authority for approval.
2. That any final amendments be delegated to the Treasurer, in conjunction with the Chair of the Audit and Standards Committee where material.

3. That the draft letter of representation be recommended to the Authority for approval, prior to the Treasurer and Chair approving and signing the final version following the completion of the audit.

21-22/ASC/48 Internal Audit Progress Report

- 48.1 Mrs S Rowlett of RSM introduced the report on progress made against the internal audit plan for 2021/22. The Data Quality to support the Community Risk Management Plan (CRMP) audit had been completed and had been awarded partial assurance, with 1 high, 3 medium and 2 low management actions identified. It had been found that the Authority had not transparently considered key risks identified in national and local risk registers within the CRMP and that actual KPI performance reported to the Fire Authority did not trace accurately back to source data through sample testing.
- 48.2 Two other audits, on the Key Financial Controls and Management of Assets, were ongoing. The Risk Management Audit had commenced earlier in the week.
- 48.3 Following a query received at the previous meeting, Mrs Rowlett explained how RSM arrived at the audit opinion. This was a combination of the number and level of management actions identified and professional judgement.
- 48.4 The audit report on Debrief and Organisational Learning had been drafted and was currently with the Service's Corporate Management Team for comment.

RESOLVED:

That the report be received.

21-22/ASC/49 Internal Audit Plan 2022/23

- 49.1 Mrs S Rowlett of RSM introduced the three year Internal Audit Strategy for 2022/23 to 2024/25.
- 49.2 Following consultation with the Service's corporate management team, two audit areas had been identified for 2022/23: ICT – Digitalised Systems User Proficiency and Data Quality – Information Management and Governance Arrangements including GDPR. This is in addition to the core governance and financial areas of annual audit.
- 49.3 Members referred to comments made by staff at stations regarding difficulties with accessing hardware and software and supported the audit of the ICT user proficiency.

RESOLVED:

That the submitted report be received and the audit plan for 2022/23 be approved.

21-22/ASC/50 Internal Audit Actions Update

- 50.1 The Head of Strategic Support and Assurance submitted a summary of actions arising from internal audit reports over the last three financial years to date and from the current Annual Governance Statement and progress to date on current action plans, highlighting progress being made in the areas of business continuity and cyber security.
- 50.2 There were no extension requests to be considered at the meeting.
- 50.3 In response to a question, the Assistant Chief Officer confirmed that the actions arising from the audit of stock control and procurement, which had been the subject of previous extension requests, had now been completed.

RESOLVED:

That progress made to date against action plans be acknowledged.

21-22/ASC/51 Review of Work Programme 2021/22 and forward plan for 2022/23

- 51.1 The Committee was asked to review the work programme for 2021/22 and to request additional reports for the Audit and Standards Committee meetings for 2022/23.
- 51.2 Mrs S Rowlett of RSM advised that, as the Internal Audit Strategy had been presented to this meeting, it could be removed from the Work Programme for the Committee's next meeting.
- 51.3 In response to a question, Mr N Harris was unable to provide a date by which the external audit of the Statement of Accounts from 2021/22 would commence. He would be attending a meeting the following week at which resources would be allocated to concluding the remainder of the 2020/21 audits and he would have a better understanding of the timescales involved after that time. The proposed timescale would then be discussed with the Assistant Chief Officer and Chief Accountant.
- 51.4 The Committee considered the comments of Mr Harris relating to the recommendations arising from the Redmond Review, which included the creation of a new system leader to oversee, procure, manage and regulate the external audits of local authorities in England.

RESOLVED:

That the work programme for 2022/23, with the removal of the Internal Audit Strategy, and the 'cyclical' Agenda Items for each meeting in 2022/23, be noted.

21-22/ASC/52 Corporate Risk Register - Exception Report

RESOLVED:

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

Item

Corporate Risk Register

The meeting ended at 11.18 am

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
14 July 2022

REPORT AUTHOR: **MONITORING OFFICER**

SUBJECT: **TERMS OF REFERENCE**

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

Background Papers: None

PURPOSE:

To review the Terms of Reference for the Audit and Standards Committee.

RECOMMENDATIONS:

That:

1. Members consider the Terms of Reference for the Audit and Standards Committee and recommend any changes for 2022/23 to the Fire Authority.
-

1. Introduction

1.1 The Audit and Standards Committee has been established to ensure that the following areas of the Fire and Rescue Service are functioning efficiently and effectively, challenging areas of underperformance as required and approving any associated policy as necessary:

- Audit Activity
- Regulatory Framework
- Accounts
- Standards

2. Terms of Reference

2.1 The Terms of Reference for the Audit and Standards Committee were last revised in July 2021 and are appended to this report.

2.2 Members are asked to consider the current Terms of Reference and recommend any changes required for 2022/23 to the Fire and Rescue Authority.

**JOHN ATKINSON
MONITORING OFFICER**

BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

AUDIT AND STANDARDS COMMITTEE

TERMS OF REFERENCE

The Committee has been established to ensure that the following areas of the Fire and Rescue Service are functioning efficiently and effectively, challenging areas of under performance as required and approving any associated policy or activity as necessary:

- Audit Activity
- Regulatory Framework
- Accounts
- Standards

Membership

The Group is to consist of those Members appointed by the Fire and Rescue Authority for the ensuing year or as determined by the Fire and Rescue Authority.

One Member, but not a member of the Executive, will be nominated as Chair of the Committee by the Fire and Rescue Authority (the Authority) at its annual meeting and another elected Member will be nominated as Vice Chair at the first Committee meeting held after the annual meeting.

Quorum

Business shall not be transacted at any meeting of the Committee unless at least one third of voting members are present and at least one member from two constituent authorities.

Support

The Group will be supported by the individual Principal Officer with responsibility for Corporate Services, the Authority's Treasurer, the Monitoring Officer, Head of Finance and Assistant Treasurer, and members of the Strategic Support Team.

Regularity of Meetings

The Committee is to meet a minimum of four times a year. Other meetings can be called when deemed necessary by any member of the Committee and following agreement with the Committee Chair.

Reporting

The Committee has delegated power to take certain decisions on behalf of the Fire and Rescue Authority as identified, in bold, in the Terms of Reference. The Committee's minutes are submitted to the Fire and Rescue Authority under a

covering report from the Committee's Chair with any decisions and recommendations.

Terms of Reference

Audit Activity

1. To consider reports and opinion from the Authority's Internal Auditors, and a summary of internal audit activity (actual and proposed) and the level of assurance they can give over the Authority's corporate governance arrangements.
2. To consider summaries of specific internal audit reports as requested.
3. To consider reports dealing with the management and performance of the providers of internal audit services.
4. To consider a report from internal audit on agreed recommendations not implemented within a reasonable timescale.
5. To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
6. To consider specific reports as agreed with the external auditor.
7. To comment on the scope and depth of external audit work and to ensure it gives value for money.
8. To commission work from internal and external audit.

Regulatory Framework

1. To maintain an overview of the Authority's constitution in respect of contract procedure rules, financial regulations and, subject to the terms of reference on standards below, codes of conduct and behaviour.
2. To review any issue referred to it by the Chief Fire Officer.
3. To monitor the Authority's policies on Whistleblowing, the Anti-fraud and Corruption Strategy and the Authority's Complaints Process.
4. **To oversee the production of, and approve, the Authority's Annual Governance Statement on Internal Control and to approve the Fire Authority's Statement of Accounts.**
5. **To oversee the production of, and approve the Authority's Annual Statement of Assurance fulfilling the requirements as set out in the Fire and Rescue National Framework for England.**
6. To consider the Authority's arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice.
7. To monitor the effective development and operation of corporate risk management including the annual review of the Authority's Strategic Risk Register.

Accounts

1. To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

Standards

1. **To discharge the Authority's duty under the Localism Act 2011 of ensuring that its Members (and any co-opted Members) maintain high standards of conduct.**
2. To advise the Authority on the operation of its Code of Conduct and on any changes to the Code (including its register of interests) that may be necessary or desirable.
3. **To monitor the operation of the Authority's arrangements for dealing with standards allegations against Members under the Localism Act 2011 and to make any changes that may be necessary or desirable.**
4. To receive regular reports on any standards allegations against Members.
5. The Monitoring Officer be authorised to take action on the advice of the Committee Chairman where it is necessary to appoint a Panel of Members to advise whether to investigate a complaint, or an Adjudication Committee to adjudicate upon a complaint following a finding of breach of the Code by a Member, or any other action in relation to the preparation for, or the hearing of, a matter by the Adjudication Committee.

Review of Terms of Reference

The Terms of Reference are reviewed by the Committee on an annual basis at the first Committee meeting held after the annual meeting.

Revised Terms of Reference and quorum arrangements agreed by the then CFA on 7 September 2011

Committee named changed from Audit Committee to Audit and Standards Committee with revised Terms of Reference agreed by the then CFA on 28 June 2012

Updated for change of Authority name – December 2012

Revised to separate membership from that of Corporate Services Policy and Challenge Group by FRA on 4 June 2013

Amendment to the Terms of Reference to include Item 5 under the Regulatory Framework agreed by the FRA on 11 December 2013

Reporting Statement included – FRA Meeting 21 July 2016

Last review: 14.07.21

Eighth point under Regulatory Framework (to consider the Authority's compliance with its own and other published standards and controls) be removed as its intention is covered elsewhere in the terms of reference – Recommended by Audit and Standards Committee 8 December 2016 and agreed by FRA 9 February 2017.

Audit recommendations on review period of Terms of Reference added and delegated responsibilities highlighted in bold – Audit and Standards Committee on 6 July 2018

REPORT AUTHOR: ASSISTANT CHIEF OFFICER/FRA TREASURER

SUBJECT: EXTERNAL AUDITOR'S ANNUAL REPORT YEAR ENDED 31 MARCH 2021

For further information on this report contact: Nicky Upton
Service Assurance Manager
Tel No: 01234 845000

Background Papers: None

PURPOSE:

To receive and consider the Auditor's Annual Report received from Ernst & Young, the Fire and Rescue Authority's external auditor.

RECOMMENDATION:

That Members consider the submitted Auditor's Annual Report for the year ended 31 March 2021.

1. Introduction

- 1.1 The submitted Auditor's Annual Report for the year ended 31 March 2021 communicates the key issues following completion of the audit procedures carried out by Ernst & Young.

GAVIN CHAMBERS
ASSISTANT CHIEF OFFICER / FRA TREASURER

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**Bedfordshire Fire & Rescue
Authority**

**Auditor's Annual Report
Year ended 31 March 2021**

4 July 2022



EY

Building a better
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Contents

Section	Page
01 - Executive Summary	02
02 - Purpose and responsibilities	05
03 - Financial statements audit	07
04 - Value for Money	13
05 – Other reporting issues	22
Appendix A – Fees	24

Public Sector Audit Appointments Ltd (PSAA) issued the “Statement of responsibilities of auditors and audited bodies”. It is available from the PSAA website (<https://www.psaa.co.uk/audit-quality/statement-of-responsibilities/>). The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The “Terms of Appointment and further guidance (updated April 2018)” issued by the PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and in legislation, and covers matters of practice and procedure which are of a recurring nature.

This report is made solely to the Audit Committee and management of Bedfordshire Fire & Rescue Authority in accordance with the statement of responsibilities. Our work has been undertaken so that we might state to the Audit Committee and management of Bedfordshire Fire & Rescue Authority those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Audit Committee and management of Bedfordshire Fire & Rescue Authority for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.

Our Complaints Procedure – If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may take the issue up with your usual partner or director contact. If you prefer an alternative route, please contact Hywel Ball, our Managing Partner, 1 More London Place, London SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. Should you remain dissatisfied with any aspect of our service, you may of course take matters up with our professional institute. We can provide further information on how you may contact our professional institute.

A close-up portrait of a woman's face, focusing on her eyes and nose. The image is partially obscured by a bright yellow rectangular overlay on the left side. The woman has light brown hair and green eyes.

Section 1

Executive Summary

Executive Summary: Key conclusions from our 2020/21 audit

Area of work	Conclusion
Opinion on the Authority's:	
Financial statements	Unqualified – the financial statements give a true and fair view of the financial position of the Authority as at 31 March 2021 and of its expenditure and income for the year then ended. The financial statements have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21. We issued our auditor's report on 17 May 2022.
Going concern	We have concluded that the Chief Financial Officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Area of work	Conclusion
Reports by exception:	
Value for money (VFM)	We had no matters to report by exception on the Authority's VFM arrangements. We have included our VFM commentary in Section 04.
Consistency of the annual governance statement	We were satisfied that the annual governance statement was consistent with our understanding of the Authority.
Public interest report and other auditor powers	We had no reason to use our auditor powers.

Executive Summary: Key conclusions from our 2020/21 audit

As a result of the work we carried out we have also:

Outcomes	Conclusion
Issued a report to those charged with governance of the Authority communicating significant findings resulting from our audit.	We presented the Audit Results Report to the Audit Committee in the 3 March 2022 meeting, and issued an Audit Results Report-Addendum at the conclusion of the audit dated 17 May 2022 which was shared with the Audit Committee
Issued a certificate that we have completed the audit in accordance with the requirements of the Local Audit and Accountability Act 2014 and the National Audit Office's 2020 Code of Audit Practice.	We have not yet issued our certificate for 2020/21 as we have not yet performed the procedures required by the National Audit Office on the Whole of Government Accounts submission. The guidance for 2020/21 has been delayed and is anticipated to be received in July 2022.

Fees

We carried out our audit of the Bedfordshire Fire & Rescue Authority's (BFRA) financial statements in line with PSAA Ltd's "Statement of Responsibilities of auditors and audited bodies" and "Terms of Appointment and further guidance (updated April 2018)". As outlined in the Audit Results Report we were required to carry out additional audit procedures to address audit risks in relation to the valuation of property, plant and equipment, pension valuation and management override risks. As a result, we have agreed an associated additional fee with the Chief Finance Officer. We include details of the final audit fees in Appendix A.

We would like to take this opportunity to thank the Fire Authority staff for their assistance during the course of our work.

Neil Hanson

Associate Partner
For and on behalf of Ernst & Young LLP

Section 2

Purpose and responsibilities

Purpose and responsibilities

This report summarises our audit work on the 2020/21 financial statements.

Purpose

The purpose of the auditor's annual report is to bring together all of the auditor's work over the year. A core element of the report is the commentary on VFM arrangements, which aims to draw to the attention of the Fire Authority or the wider public relevant issues, recommendations arising from the audit and follow-up of recommendations issued previously, along with the auditor's view as to whether they have been implemented satisfactorily.

Responsibilities of the appointed auditor

We have undertaken our 2020/21 audit work in accordance with the Audit Plan that we issued on 21 July 2021. We have complied with the NAO's 2020 Code of Audit Practice, International Standards on Auditing (UK), and other guidance issued by the NAO.

As auditors we are responsible for:

Expressing an opinion on:

- The 2020/21 financial statements;
- Conclusions relating to going concern; and
- The consistency of other information published with the financial statements, including the annual report.

Reporting by exception:

- If the governance statement does not comply with relevant guidance or is not consistent with our understanding of the Fire Authority;
- If we identify a significant weakness in the Fire Authority's arrangements in place to secure economy, efficiency and effectiveness in its use of resources; and
- Any significant matters that are in the public interest.

Responsibilities of the Fire Authority

The Fire Authority is responsible for preparing and publishing its financial statements and governance statement. It is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

Section 3

Financial Statement Audit



Financial Statement Audit

We have issued an unqualified audit opinion on the Fire Authority's 2020/21 financial statements.

Key issues

The Annual Report and Accounts is an important tool for the Fire Authority to show how it has used public money and how it can demonstrate its financial management and financial health.

On 17 May 2022, we issued an unqualified opinion on the financial statements. We reported our detailed findings to the 3 March 2022 Audit Committee meeting. We outline below the key issues identified as part of our audit, reported against the significant risks and other areas of audit focus we included in our Audit Plan.

Significant risk	Conclusion
Misstatements due to fraud or error - management override of controls An ever present risk that management is in a unique position to commit fraud because of its ability to manipulate accounting records directly or indirectly, and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.	<p>Our audit work has not identified any material issues, inappropriate judgements or unusual transactions which indicated that there had been any misreporting of the Authority's financial position, or that management had overridden control.</p> <p>We have completed our journals testing. We are satisfied that journal entries had been posted properly and for genuine business reasons.</p> <p>We have reviewed material estimates. Our work in these areas is complete and we did not identify any indication of fraud.</p> <p>There were no unusual transactions identified.</p>

Continued over.

Financial Statement Audit (continued)

In addition to the significant risk above, we also concluded on the following areas of audit focus.

Other area of audit focus	Conclusion
<p>Valuation of land and buildings</p> <p>Land and buildings is the most significant balance in the Fire Authority's balance sheet. The valuation of land and buildings is complex and is subject to a number of assumptions and judgements. A small movement in these assumptions can have a material impact on the financial statements.</p>	<p>We have completed our work in this area. We tested 14 assets and did not identify any issues in regards to the assumptions and methodologies applied to the valuation of land and buildings valued at fair value (FV) / existing use value (EUV) or depreciated replacement cost (DRC). We concluded that the:</p> <ul style="list-style-type: none">➤ Use of methodologies was in line with standard valuation practices;➤ Use of rates were supportable by evidence or market data; and➤ Inputs into the valuation calculation, such as land areas, build cost indexes, yield, price per square foot, current and future rent and useful lives were appropriate. <p>However we determined that in our judgement the land values are consistently lower than anticipated, although there has been some increase made by the valuer since the prior year and the review of the prior year valuations during our audit EY Real Estates. We found that the significantly lower land values were compensated by the higher building values consistent with our findings in 2019/2020. Whilst there has been some adjustment to land values to reflect local comparable market evidence and useful lives (obsolescence factors) based on additional information for capital expenditure and maintenance, the valuations for 2020/2021 do still contain this underlying issue.</p> <p>Given the unique nature of the Fire Stations and their location, we did seek additional disclosure on the basis of the valuations and any limitations to the extent of comparable market data on land which would increase their subjectivity. These additional disclosures were reflected appropriately in the audited 2020-2021 financial statements.</p> <p>We recommend that for 2021-2022 and future years, the valuation specialist should continue to review and benchmark land values closer to the market for industrial/commercial land in the relevant area, with as much granularity as possible to rebut why these comparators are not appropriate and the justification for alternative measures (i.e. mixed use). The Authority should continue to provide the valuation specialists with relevant information on maintenance and capital expenditure in relation to the assets to inform buildings valuations.</p>

Continued over.

Financial Statement Audit (continued)

In addition to the significant risk above, we also concluded on the following areas of audit focus.

Other area of audit focus	Conclusion
<p>Pension Liability valuation</p> <p>The Pension Fund liability is a material balance in the Balance Sheet. Accounting for the LGPS and FFPF schemes involve significant estimation and judgement and therefore management engages an actuary to undertake the calculations on their behalf. ISAs (UK and Ireland) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.</p>	<p>We were satisfied there was no evidence of material misstatement arising from the work completed above. The assurance report from the Bedfordshire Pension Fund auditor noted two differences impacting on the Authority's accounts which arose due to timing differences between the estimates on which the IAS19 report and draft accounts were based and actual year end information:</p> <ul style="list-style-type: none">➤ We obtained assurances from the Pension Fund auditors which identified an under/overstatement of level 2 and 3 investment assets due to the most up to date information available in relation to valuations as at 31 March 2021 in comparison to the fund manager estimates. This has identified a reduction in the value of investment assets of £0.084 million. Management did not adjust for this misstatement on the basis that it is not material.➤ The Authority's share of the Pension Fund differences resulting in an understatement error benefits paid of £0.113 million. Management did not adjust for this misstatement on the basis that it is not material. <p>In response to the revised requirements of ISA540, the auditing standard on accounting estimates, we updated our audit approach based on procedures to evaluate management's estimation process. The revised standard requires auditors to test the method of measurement of accounting estimates to determine whether the model is appropriately designed, consistently applied and mathematically accurate, and that the integrity of the assumptions and the data has been maintained in applying the model.</p>

Continued over.

Financial Statement Audit (continued)

In addition to the significant risk above, we also concluded on the following areas of audit focus.

Other area of audit focus	Conclusion
<p>Pension Liability valuation Continued.</p>	<p>Neither we, nor PWC as consulting actuaries commissioned by the NAO for all local government sector audits, are able to access the detailed models of the actuaries in order to evidence these requirements. Therefore, we modified our planned approach and undertook alternate procedures to create an auditor's estimate, to provide a different method of gaining assurance. We employed the services of an EY Pensions specialist to review the Authority's IAS 19 reports and run a parallel actuarial model which was compared to that produced by Barnet Waddingham for LGPS and GAD for the Firefighter Pension Fund (FFPF). This confirmed there was no material misstatement arising from those estimation procedures undertaken by Barnet Waddingham and GAD.</p>
<p>Going concern disclosures The Fire Authority is required to carry out an assessment of its ability to continue as a going concern for the foreseeable future, being at least 12 months after the date of the approval of the financial statements. There is a risk that the Fire Authority's financial statements do not adequately disclose the assessment made, the assumptions used and the relevant risks and challenges that have impacted the going concern period.</p>	<p>We have completed our audit work in this area, and based on the work undertaken, we are satisfied that the Authority's use of the going concern assumption is appropriate. We reviewed the Authority's disclosures within the financial statements and requested some minor amendments, which have been made. We have no matters to report.</p>

Continued over.

Financial Statement Audit (continued)

Audit differences

We identified a small number of misstatements in disclosures which management corrected. We identified two uncorrected misstatements identified due to the immateriality of the amounts were consisted of the Fire Authority's share of:

- (i) The Pension Fund auditor differences on Level 2 and level 3 investments of £0.084m, and estimated return on PF assets item in our findings, and
- (ii) The Pension Fund auditor difference on benefits paid between the IAS 19 and Pension Fund records of £0.113m.

Management did not adjust for this misstatement on the basis that it is not material.

Our application of materiality

When establishing our overall audit strategy, we determined a magnitude of uncorrected misstatements that we judged would be material for the financial statements as a whole.

Item	Thresholds applied
Planning materiality	We determined planning materiality to be £0.816m as 2% of gross revenue expenditure reported in the accounts. We consider gross revenue expenditure to be one of the principal considerations for stakeholders in assessing the financial performance of the Fire Authority.
Reporting threshold	We agreed with the audit committee that we would report to the Committee all audit differences in excess of £0.041m.

We also identified the following areas where misstatement at a level lower than our overall materiality level might influence the reader. For these areas we developed an audit strategy specific to these areas. The areas identified and audit strategy applied include:

- ▶ Cash/bank balance: We audited all disclosures and undertook procedures to confirm material completeness
- ▶ Related party transactions. We audited all disclosures and undertook procedures to confirm material completeness
- ▶ Remuneration disclosures, member allowances and exit packages. We audited all disclosures and did not identify any differences exceeding £10k.

Section 4

Value for Money

Value for Money (VFM)

We did not identify any risks of significant weaknesses in the Fire Authority's VFM arrangements for 2020/21.

Scope and risks

We have complied with the NAO's 2020 Code and the NAO's Auditor Guidance Note in respect of VFM. We presented our VFM risk assessment in our 17 May 2022 Auditors Results Report - Addendum which was based on a combination of our cumulative audit knowledge and experience, our review of Authority and audit committee reports, and evaluation of associated documentation through our regular engagement with management and the finance team.

We reported that we had not identified any risks of significant weaknesses in the Fire Authority's VFM arrangements for 2020/21.

Reporting

We completed our planned VFM arrangements work on 17 May 2022 and did not identify any significant weaknesses in the Fire Authority's VFM arrangements. As a result, we had no matters to report by exception in the audit report on the financial statements.

We had no matters to report by exception in the audit report.

VFM Commentary

In accordance with the NAO's 2020 Code, we are required to report a commentary against three specified reporting criteria:

- Financial sustainability
How the Fire Authority plans and manages its resources to ensure it can continue to deliver its services;
- Governance
How the Fire Authority ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness:
How the Fire Authority uses information about its costs and performance to improve the way it manages and delivers its services.

Our VFM commentary highlights relevant issues for the Fire Authority and the wider public.

Introduction and context

The 2020 Code confirms that the focus of our work should be on the arrangements that the audited body is expected to have in place, based on the relevant governance framework for the type of public sector body being audited, together with any other relevant guidance or requirements. Audited bodies are required to maintain a system of internal control that secures value for money from the funds available to them whilst supporting the achievement of their policies, aims and objectives. They are required to comment on the operation of their governance framework during the reporting period, including arrangements for securing value for money from their use of resources, in a governance statement.

We have previously reported the VFM work we have undertaken during the year including our risk assessment. The commentary below aims to provide a clear narrative that explains our judgements in relation to our findings and any associated local context.

The Fire Authority has had the arrangements we would expect to see to enable it to plan and manage its resources to ensure that it can continue to deliver its services.

For 2020/21, the significant impact that the Covid-19 pandemic has had on the Fire Authority has shaped decisions made, how services have been delivered and financial plans have necessarily had to be reconsidered and revised.

We have reflected these national and local contexts in our VFM commentary.

Financial sustainability

How the body ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them

The Medium-Term Financial Strategy (MTFS) is a document that sets the Authority's financial Strategy for the next four years. It focuses on the 2020/21 Revenue Budget and Capital Programme, but also sets the scene for future years. It covers national events such as the Comprehensive Spending Review (CSR) and then breaks down how this impacts locally on the authority.

The MTFS details the reserves policy, planning assumptions behind the budget figures and other considerations that must be taken into account when setting the strategy, such as the tax base, efficiencies and shared services.

The Authority's corporate risk management process identifies key organisational risks and puts into place controls to manage these risks. This includes an annual assessment of the potential impact of such risks, which in turn is used in determining the most appropriate level of financial reserves for the Authority.

There is also engagement with colleagues across the sector (Fire Finance Network), as well as robust discussions internally with Corporate Management Team and also the Fire & Rescue Authority which are transparent, with documented assumptions and uncertainties. The members of the finance team have been stable for a number of years and are considered to be professional and experienced members of staff.

Financial sustainability (continued)

How the body plans to bridge its funding gaps and identifies achievable savings

As a precepting authority there is a requirement under the Local Government Act 1992 for BFRA to hold reserves in order to meet any unforeseen emergencies and manage uneven cash flows.

The Authority undertakes a thorough risk assessment in order to identify the required level of reserves each year. The Treasurer has the duty to report on the adequacy of reserves (under section 25 of the Local Government Act 2003), particularly when the authority is considering setting its budget requirement.

The required level of reserves for the period 2020/21 is outlined within the Reserves Strategy and Financial Strategy. The Authority maintains reserves above the minimum level of £2.4 million where at year end General Fund Balance was £2.4 million and Usable Reserves £4.655 million.

Our financial resilience tool did not indicate any significant financial gaps or weaknesses. Annual savings/efficiency/income review is undertaken and the Authority has a history of achieving savings as listed in the table below.

The Fire Authority has had the arrangements we would expect to see to enable it to plan and manage its resources to ensure that it can continue to deliver its services.

	2018/19	2019/20	2020/21
Savings required	£178k	£495k	£328k
Actual savings	£178k	£595k	£790.5k
% Achieved	100%	120%	241%
Transformational reserve	£178k	£495k	£127k

In order to balance the budget over the short to medium term (i.e. from 2021/22 to 2023/24) the Authority has identified savings requirements of £0.632 million. Also transformational budget has been created to assist in smoothing the effect of savings/efficiencies and incorporated into the MTFS.

How the body plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities

There is an aim to drive deeper collaboration between fire and rescue and other local services - including through the statutory duty in the Policing and Crime Act and support the Authority and the sector deliver commercial transformation, including procuring more collaboratively, efficiently and effectively.

Funding follows/supports the priorities of the service (for example, in excess of £1m approved towards the new mobilising system).

Governance

How the body ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system

The Integrated Risk Management and Fire and Rescue Plans are aligned to the budget and resources included in the budget to meet those services. Finances are reviewed monthly and demand issues identified in advance during MTFS and budget work and during the year. The Fire Authority's performance and demand is also managed throughout the year and resources are regularly reviewed to ensure demand can be met.

The budget setting process brings all of these elements together. So each CMT member signs off their establishment budgets, workforce/ recruitment forms part of this, w and also obtain information from partners such as tax base projections.

The Fire Authority has had the arrangements we would expect to see to enable to make informed decisions and properly manage its risks.

How the body identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.

There is a risk management strategy in place where all committee members, senior officers, employees and partner organisations have a role to play in ensuring that risk is effectively managed.

These consist of considering risks before plans and after plans putting risks on the register. Risks assessments are undertaken for all services in line with the strategy. All high risks issues are identified and addressed as part of the annual review. The audit committee will then provide independent assurance for the Authority's risk management. They also periodically review the risk register. These risks will include all kinds of risks which will include the financial risks.

How the body monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud

From our understanding of the entity level control and understanding the business procedures all Authority decisions are made in accordance with the documents set out in the Fire Authority Handbook, available online, including the Authority's Standing Orders and the Authority's Financial Regulations. The Standing Orders, amongst other appendices in the Fire Authority Handbook, include the roles and responsibilities of the Authority, Committees and chief officers and the rules under which they operate. In particular, they set out how decisions are made and how procedures are to be followed to ensure that actions are efficient, legal, transparent and accountable to the community.

Governance (continued)

The Authority has three committees:

- The Audit Committee is responsible for maintaining an overview of the operation of Internal Control and Governance;
- The Executive Committee is authorized to exercise any functions of the Fire and Rescue Authority (FRA) that come within its Terms of Reference;
- The Fire and Rescue Authority Committee who oversee the Fire and Rescue Service is made up of elected Members from Central Bedfordshire Council, Bedford Borough Council and Luton Borough Council.

The results of Internal Audit assignments are reviewed by the Audit Committee, which considers whether appropriate responses have been received from management to Internal Audit's findings. The results of Internal Audit work are clearly reported to those charged with governance on a timely basis (quarterly and annually) and appropriate actions are taken to address weaknesses identified.

The Authority also has three policy and challenge groups (Corporate Services, Human Resources and Service Delivery). These groups have been established to ensure areas under their terms of reference are functioning efficiently and effectively.

There are appropriate policies for such matters as accepting new business, conflicts of interest, and security practices, and these are adequately communicated throughout the organization.

The Authority's overriding objective is to ensure that its business is conducted in accordance with the law and proper practice standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively to provide the services required in its geographical area of responsibility.

The Authority has a vision which is based on three themes: prevention, protection and response. These three themes guide the services that the Authority provides and the budget is prioritized in these areas to enable the Authority to meet these targets.

How the body approaches and carries out its annual budget setting process

The Budget is the key measure of financial performance for the FRA. The budget represents those areas over which the FRA has a direct influence but does not take account of the adjustment between accounting and funding basis.

Budget monitoring forms part of the agenda for the Audit Committee and the Fire Authority Board (FAB) which meet regularly, and key monitoring measures referred to are:

- 1) The financial position against the profiled to date budget.
- 2) Progress on capital programme.

The Fire Authority has had the arrangements we would expect to see to enable to make informed decisions and properly manage its risks.

Governance (continued)

How the body ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed.

BFRA strives for good financial management via the Finance Team. Meetings are held with budget managers, regular financial budget reports sent to budget managers from the GL, reports to CMT and FRA. Performance Indicators are a core element of managing the service. The service also has a robust project management team/processes in place. We have examples of "calling in" projects where it has appeared not delivering on time, on budget etc.

The Fire Authority has had the arrangements we would expect to see to enable it to use information about its costs and performance to improve the way it manages and delivers services.

How the body ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/Audit Committee.

All Authority decisions are made in accordance with the laws and regulations, policies and procedures which endeavours to ensure that decisions are made and procedures are followed to ensure that actions are efficient, legal, transparent and accountable to the community. Roles and responsibilities of the s112 officer (LGFA 1988) (Treasurer) and also having a monitoring officer under s5 of the Local Government and Housing Act 1989 further enhances the need for compliance led from the top and monitored appropriately.

CMT welcomes challenge and there is a culture of supportive challenge. Training has been given to members, for example two budget workshops each year, Treasury training due to take place soon etc. Decisions will not be made if more detail/clarity is required. FRA Members have recently received Governance training, where it was highlighted to receive assurance (and ask for this), not just be given reassurance.

How the body monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests).

The authority has a Code of Conduct in place. This includes obligation placed on members with regards to Gifts and Hospitality and Declarations of interests. BFRA has appropriate policies and procedures in place and where necessary, the Monitoring Officer will report these to Members.

Improving economy, efficiency and effectiveness

How financial and performance information has been used to assess performance to identify areas for improvement.

Revenue Budget and Capital Programme Monitoring includes a RAG status, based on overspend and underspend. Internal PIs set via CMT then the FRA, so reviewed and challenged. Regular monitoring of these, some have stretching targets. Also use where appropriate of national benchmarking data.

How the body evaluates the services it provides to assess performance and identify areas for improvement

Consultations where appropriate, compliments and complaints, self assessment, HMICFRS, audits, feedback, self assessment.

There was an HMICFRS inspection in 2019/20 at which time the ratings were:

- The extent to which the service is effective at keeping people safe and secure from fire and other risks is good.

- The extent to which the service is efficient at keeping people safe and secure from fire and other risks requires improvement.

- The extent to which the service looks after its people is good.

The Authority also underwent a C19 pandemic response review where the Authority was noted to work well with collaborators, adapted to the needs of the public and was efficient in handling staff absences.

The latest inspection was in relation to 2021/22 (December 2021) so was not in relation to the current financial year. We do note, however, that there have been improvements from "needs improvement" to "good" to the overall People rating, and improvements to other areas were also noted.

The Fire Authority has had the arrangements we would expect to see to enable it to use information about its costs and performance to improve the way it manages and delivers services.

How the body ensures it delivers its role within significant partnerships, engages with stakeholders it has identified, monitors performance against expectations, and ensures action is taken where necessary to improve

There are processes in place to capture partnerships and there is also regular evaluation of these. Meetings are held to discuss working arrangements / collaborations with partners as part of the FRA meetings.

Improving economy, efficiency and effectiveness (continued)

How the body ensures that commissioning and procuring services is done in accordance with relevant legislation, professional standards and internal policies, and how the body assesses whether it is realising the expected benefits.

We inquired of management concerning the entity's policies and procedures regarding compliance with laws and regulations, and how compliance with the policies and procedures are monitored.

Management's assurance that all relevant laws and regulations are being complied with, is through the professional expertise of officers in post. There is further assurance from independent reviews and services, such as internal and external audit, a legal service level agreement (through LGSS) and specific services procured.

There are also training plans to ensure professional standards are maintained through continual professional development (CPD).

The Authority also has a Monitoring Officer that attends the Audit Committee meetings.

Attendance at Audit Committee and review of minutes confirms those charged with governance (TCWG) receive reports from both external and internal audit, and the minutes of the Audit Committee which are accessible to the public, demonstrate that effective action is taken where issues of non-compliance have been identified. These reports are subject to consideration by senior management and members of the Authority and appropriate response to any recommendations for improvements are agreed. These reports and responses are normally approved in public and published.

Responsibility for overseeing Corporate Governance is formally delegated and documented through the Constitution to the Audit Committee. The terms of reference for the Audit Committee are contained within the Constitution. The Audit Committee has audit focused terms of reference and in accordance with CIPFA/SOLACE guidance the Chairman of the Audit Committee is not a member of the Authority.

The Fire Authority has had the arrangements we would expect to see to enable it to use information about its costs and performance to improve the way it manages and delivers services.



Section 5

Other Reporting Issues

Other Reporting Issues

Governance Statement

We are required to consider the completeness of disclosures in the Fire Authority's governance statement, identify any inconsistencies with the other information of which we are aware from our work, and consider whether it complies with relevant guidance.

We completed this work and did not identify any areas of concern.

Whole of Government Accounts

We have not yet performed the procedures required by the National Audit Office (NAO) on the Whole of Government Accounts consolidation pack submission. The guidance for 20/21 is expected to be issued in July 2022. We will liaise with the Fire Authority to complete this work as required.

Report in the Public Interest

We have a duty under the Local Audit and Accountability Act 2014 to consider whether, in the public interest, to report on any matter that comes to our attention in the course of the audit in order for it to be considered by the Fire Authority or brought to the attention of the public.

We did not identify any issues which required us to issue a report in the public interest.

Other powers and duties

We identified no issues during our audit that required us to use our additional powers under the Local Audit and Accountability Act 2014.

Appendix A

Audit Fees

Audit Fees

Our fee for 2020/21 is in line with the audit fee agreed and reported in our 28 July 2021 Audit Plan.

Description	Final Fee 2020/21 £	Planned Fee 2020/21 £	Final Fee 2019/20 £
Total Audit Fee – Code work			
PSAA Scale Fee	23,271	23,271	23,271
Pension Valuations	4,290 (2)		2,100 (1)
PPE Valuations	5,462 (2)		2,200 (1)
Covid-19 impact on Going Concern	1,522 (2)	1,600	3,000 (1)
Increased FRC challenge	10,260 (2)		1,400 (1)
Additional work required to respond to the requirements of ISA540, including the use of EY Pensions	1,915 (2b)	2,900	
Technical accounting issues	2,589 (2)		4,600 (1)
Value for Money arrangements	5,114 (2b)	9,000	
Total Audit Fee *	54,422	35,771	36,571

Note 1: In 2019/20 we proposed a total additional fee of £17,468 which represented the scale fee rebasing. PSAA has now determined this and has approved £13,300 of this total value.

Note 2: For 2020/21, the scale fee is further impacted by a range of factors which resulted in additional work totalling £31,151 (include the scale fee rebasing of £17,468). We set out an estimate of the potential additional fee for this in our Audit Plan and Audit Results Report. We have updated the table above to show the actual costs based on the work performed. This additional work includes:

- Review of additional disclosures in relation to going concern as a result of Covid-19. These additional fees are subject to approval by PSAA.
- PSAA issued a document “Additional information for 2020/21 audit fees” in August 2021. PSAA commissioned external independent technical research for setting standardised fee variations to assess the expected impact on audit work programmes of a range of new and updated audit requirements. The figures included here are the minimum additional fee ranges set out in this document. Our fee reflects the lower end of the range for this work.
- Changes in work required to address professional and regulatory requirements and scope associated with risk as reported in the previous year.

These additional fees have been discussed with Management who do not agree with the fees, but remain subject to approval by the PSAA.

We confirm we have not undertaken any non-audit work.

* All fees exclude VAT.

EY | Assurance | Tax | Transactions | Advisory

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For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
14 July 2022

REPORT AUTHOR: ASSISTANT CHIEF OFFICER/FRA TREASURER

SUBJECT: ERNST & YOUNG QUALITY ASSURANCE PROCESSES

For further information on this report contact: Nicky Upton
Service Assurance Manager
Tel No: 01234 845018

Background Papers:

PURPOSE:

That Members consider the effectiveness of the quality assurance processes in place for the Fire and Rescue Authority's External Audit arrangements.

RECOMMENDATION:

For the Audit and Standards Committee to consider the report and confirm the effectiveness of the quality assurance processes of the Fire and Rescue Authority's external auditors Ernst and Young.

1. Background

- 1.1 At the Audit and Standards Committee meeting on 6 December 2018, it was requested that a report be presented at a future meeting to consider the effectiveness of the Authority's external auditor's quality assurance processes. This was following a similar report on Internal Audit and given the significant concerns raised nationally about the big four auditing firms in the United Kingdom.

A report was presented to the Audit and Standards Committee on 14 March 2019.

- 1.2 In 2016, the Authority opted to participate in the Public Sector Audit Appointments (PSAA) arrangements for the provision of external audit. This would be with effect for the audit of 2018/19 accounts onwards. The Authority's external auditors at the time were Ernst & Young (E&Y) and prior to this the Audit Commission.

The PSAA national scheme for external auditor appointments concluded in 2017, with the continuation for the Authority of E&Y for the accounting periods 2018/19 to 2022/23.

At the FRA meeting on 11 January 2022 it was agreed that the Authority accepted the invitation from PSAA to opt into the sector-led option for the appointment of external auditors to principal local government and police bodies for five financial years from 1 April 2023.

Under the PSAA scheme, it avoids certain actions for the Authority including:

- Monitoring the independence of the appointed auditor for the duration of the appointment,
- Dealing with the replacement of the auditor if required; and
- Managing the contract with the auditor.

PSAA will also monitor the ongoing independence of external auditors and ensure adherence to the Local Audit and Accountability Act 2014, the National Audit Office's 2015 Code of Audit Practice and the Statement of Responsibilities issued by PSAA.

2. External Audit Services

- 2.1 E&Y attend all Audit and Standards Committee meetings where Members can review when presented, 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.

E&Y will annually provide an opinion on whether the Authority's financial statements give a true and fair view of the Authority's financial position at 31 March and the income and expenditure for that year ended. E&Y will also provide a conclusion on the Authority's arrangements to secure economy, efficiency and effectiveness.

- 2.2 The Assistant Chief Officer as Treasurer, regularly meets with the Authority's Engagement Partner Neil Harris, Associate Partner at E&Y.

3. Ernst and Young Transparency Report

- 3.1 In 2021 Ernst and Young Published a Transparency report. The document provides a comprehensive overview of the quality assurance processes across the firm.

- 3.2 For information on the full Transparency report 2021, click on the link: [EY UK 2021 Transparency Report | EY UK](#)

GAVIN CHAMBERS
ASSISTANT CHIEF OFFICER/FRA TREASURER

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REPORT AUTHOR: ASSISTANT CHIEF OFFICER/FRA TREASURER

SUBJECT: INTERNAL AUDIT ANNUAL 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 2021/22 to 2022/23

PURPOSE:

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

RECOMMENDATION:

That the submitted report be received.

1. Introduction

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

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

GAVIN CHAMBERS
ASSISTANT CHIEF OFFICER/FRA TREASURER

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BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

Annual internal audit report 2021/22

Draft

17 June 2022

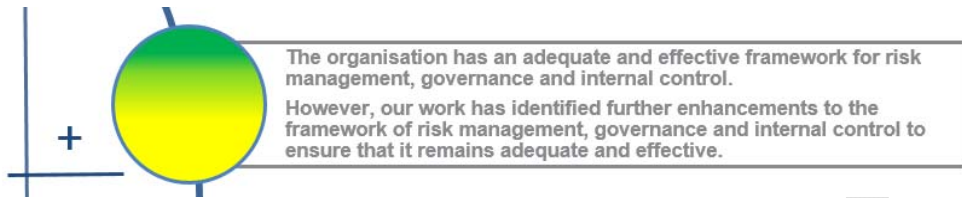
This report is solely for the use of the persons to whom it is addressed.
To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

THE ANNUAL INTERNAL AUDIT OPINION

This report provides an annual internal audit opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. The opinion should contribute to the organisation's annual governance reporting.

The opinion

For the 12 months ended 31 March 2022, the draft head of internal audit opinion for Bedfordshire Fire and Rescue Authority is as follows:



Please see appendix A for the full range of annual opinions available to us in preparing this report and opinion.

It remains management's responsibility to develop and maintain a sound system of risk management, internal control and governance, and for the prevention and detection of material errors, loss or fraud. The work of internal audit should not be a substitute for management responsibility around the design and effective operation of these systems.

Scope and limitations of our work

The formation of our draft opinion is achieved through a risk-based plan of work, agreed with management and approved by the audit committee, our opinion is subject to inherent limitations, as detailed below:

- internal audit has not reviewed all risks and assurances relating to the organisation;
- the opinion is substantially derived from the conduct of risk-based plans generated from a robust and organisation-led risk register. The risk register is one component that the board takes into account in making its annual governance statement (AGS);
- the opinion is based on the findings and conclusions from the work undertaken, the scope of which has been agreed with management / lead individual;
- where strong levels of control have been identified, there are still instances where these may not always be effective. This may be due to human error, incorrect management judgement, management override, controls being by-passed or a reduction in compliance;
- due to the limited scope of our audits, there may be weaknesses in the control system which we are not aware of, or which were not brought to our attention; and

- our internal audit work for 2021/22 has continued to be undertaken through the operational disruptions caused by the Covid-19 pandemic. In undertaking our audit work, we recognise that there has been some impact on both the operations of the organisation and its risk profile; and our annual opinion should be read in this context.

DRAFT

FACTORS AND FINDINGS WHICH HAVE INFORMED OUR OPINION

Overview

Our Governance opinion has been informed specifically through our continued attendance at Audit & Standards Committee, as well as elements of our audits which reviewed reporting arrangements (for example Debrief and Organisational Learning, Key Financial Controls and Data Quality to support the Community Risk Management Plan)

Our Risk Management opinion has been informed by our risk management audit (partial assurance opinion), in addition to our risk-based approach to individual assignments and attendance at the Audit & Standards Committee, where risk management and the risk register is considered and challenged by members. As part of the implementation of the new risk management framework and system during the year some elements of the control framework have not formally been in place, or are now in need of review and update. However, we have seen evidence of both progress of the project and risk management papers presented to, and challenged at Audit & Standards Committee throughout the year contributing to our overall opinion.

During the year we have completed four assurance assignments, from which the Authority could take positive assurance (one substantial assurance and three reasonable assurance) these being:

- **Debrief and Organisational Learning – Reasonable Assurance (Draft)**
- **Key Financial Controls – Reasonable Assurance (Draft)**
- **Management of Assets (Airwave Radios) – Reasonable Assurance (Draft)**
- **Human Resources - Grey Book Recruitment – Substantial Assurance**

We issued the following reports where we concluded that the Authority could only take partial assurance:

Data Quality to support the Community Risk Management Plan - Partial Assurance

Overall, we identified weaknesses in compliance with the control framework in place to use data to support the CRMP. We found that the Authority had not transparently considered key risks identified in national and local risk registers within the CRMP. Additionally, we found that actual KPI performance reported to the Fire Authority did not trace accurately back to source data through sample testing. The Service Assurance Framework required an update in relation to the CRMP and evidence of discussions related to the newly identified CRMP priorities was required to be retained.

We also identified scope for improving efficiency or quality in relation to assigning actions to improve KPI performance and the use of achievable and realistic KPI targets.

We did, however, confirm that the CRMP was aligned with the national framework and key internal strategic documents such as the Medium-Term Financial Plan. Also, we confirmed that projects within the CRMP action plan were reviewed at the Corporate Management Team (CMT) and Project Management Office (PMO) meetings.

Risk Management - Partial Assurance (Draft)

We noted that there had been good progress made, with the organisation's move to BMIS for risk management, however, as part of the move from a framework supported by MS Word documents to the embedding of BMIS, our audit identified that some elements of the risk management control framework have not formally been in place throughout the transition and implementation, or are now in need of review and update to ensure that the risk management framework was effectively embedded and consistently applied. Our Risk Management survey of staff, including risk owners, found that the perception of risk management within the organisation was generally positive.

Areas for improvement included ensuring that the draft Corporate Risk Management Policy was approved along with further supplementary guidance being established, a formal programme of training being developed and delivered and the Corporate Risks within BMIS were to be reviewed to ensure that the requirements of the risk management approach were consistently applied. We also noted that risk owner monthly reviews were not yet consistently taking place, operational risk registers at station level had not yet been developed and the organisation's risk appetite had not been reviewed since 2020. Whilst the Service is largely aware of the journey they are currently on and improvements required and are working towards these, it is important that these improvements are implemented to increase the effectiveness of the management of risk in the organisation.

The follow up assignment has yet to be completed and reported in final and we reserve the right to update our opinion dependent on the findings of this review,

A summary of internal audit work undertaken, and the resulting conclusions, is provided at appendix B.

Topics judged relevant for consideration as part of the annual governance statement

Based on the work we have undertaken on the Authority's system on internal control, we consider that the issues identified above within the partial assurance reviews above should be areas that are considered by the Authority to be flagged as significant control issues when drafting the Annual Governance Statement (AGS).

THE BASIS OF OUR INTERNAL AUDIT OPINION

As well as those headlines previously discussed, the following areas have helped to inform our opinion. A summary of internal audit work undertaken, and the resulting conclusions, is provided at appendix B.

Acceptance of internal audit management actions

Management have agreed actions to address all of the findings reported by the internal audit service during 2021/22 (note one report to issue).

Implementation of internal audit management actions

Our work in this area has yet to be completed and reported in final.

Working with other assurance providers

In forming our opinion we have not placed any direct reliance on other assurance providers.

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OUR PERFORMANCE

Wider value adding delivery

As part of our client service commitment, during 2021/2022, we have issued four emergency services sector briefings within our progress reports presented to the Audit Committee tailed below. We will continue to share our briefings with you during 2022/2023.

Area of work	Areas covered
Emergency Services – Sector Update: June 2021	<p>The briefing paper provides a useful source of insight into recent developments and publications affecting the sector and provided further insight into the following areas:</p> <ul style="list-style-type: none"> • Cyber Crime; • Code of Ethics for fire and rescue services; • Home Secretary to strengthen Police and Crime Commissioner role; and • The annual assessment of fire and rescue services.
Emergency Services – Sector Update: August 2021	<p>The briefing paper provides a useful source of insight into recent developments and publications affecting the sector and provided further insight into the following areas:</p> <ul style="list-style-type: none"> • Climate change risk: A guide for Audit and Risk Assurance Committees; • Risk Appetite – it’s slippery; • Community Risk Management Planning; and • Fire Protection Learning Portal.
Emergency Services – Sector Update: November 2021	<p>The briefing paper provides a useful source of insight into recent developments and publications affecting the sector and provided further insight into the following areas:</p> <ul style="list-style-type: none"> • Cyber and information security; • ESG (Environmental, Social & Governance); and • Protection Fire Standard.
Emergency Services – Sector Update: March 2022	<p>The briefing paper provides a useful source of insight into recent developments and publications affecting the sector and provided further insight into the following areas:</p> <ul style="list-style-type: none"> • RSM and CIPFA Public Procurement Webinar; • Strengthening resilience: lessons learnt from the impacts of the pandemic; and • Analysis of non-fire incidents.
Best Practice	Shared best practice across the sector through our work.

Sector Experience	We have also made suggestions throughout our audit reports based on our knowledge and experience in the emergency services sector to provide areas for consideration.
Briefings	Issued non-sector specific briefings to all of our clients.
Procurement	The organisation has been invited to our RSM and CIPFA Public Procurement Webinars. These are a series of procurement and contract management network webinars offering expert advice on EU and UK public sector procurement legislation and practice. These monthly webinars include an update on current developments in public procurement as well as a more detailed discussion on a selected topical area.

Conflicts of interest

RSM has not undertaken any work or activity during 2021/22 that would lead us to declare any conflict of interest.

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 2021 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF), and the Internal Audit Code of Practice, as published by the Global Institute of Internal Auditors (IIA) and the Chartered IIA, on which PSIAS is based.

The external review concluded that RSM 'generally conforms*' to the requirements of the IIA Standards' and that 'RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics. There were no instances of non-conformance with any of the Professional Standards'.

* The rating of 'generally conforms' is the highest rating that can be achieved, in line with the IIA's EQA assessment model.

Quality assurance and continual improvement

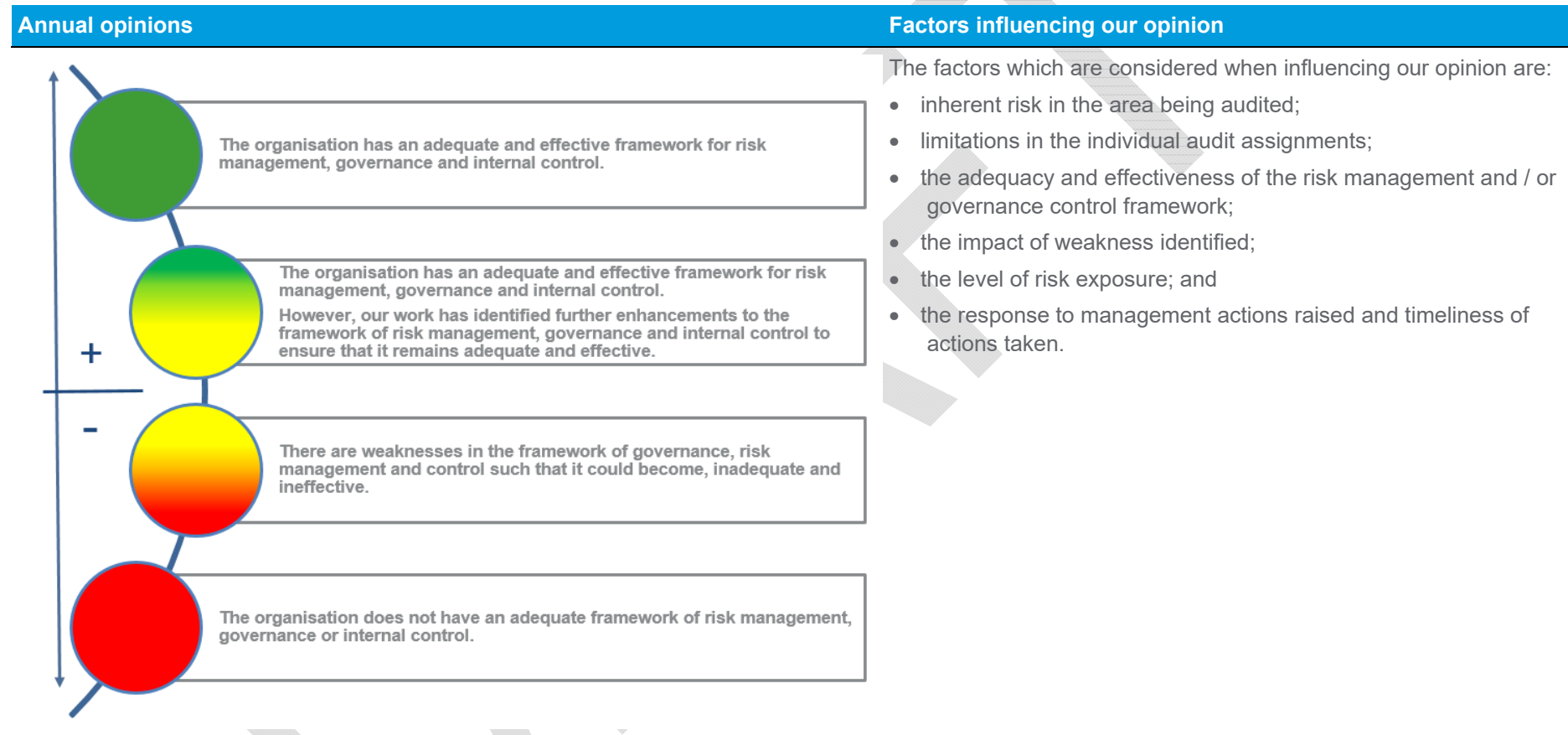
To ensure that RSM remains compliant with the PSIAS framework we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any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

Resulting from the programme in 2021/22, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

APPENDIX A: ANNUAL OPINIONS

The following shows the full range of opinions available to us within our internal audit methodology to provide you with context regarding your annual internal audit opinion.



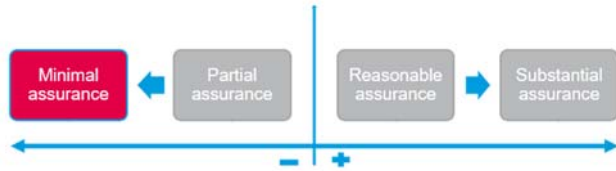
APPENDIX B: SUMMARY OF INTERNAL AUDIT WORK COMPLETED 2021/22

All of the assurance levels and outcomes provided above should be considered in the context of the scope, and the limitation of scope, set out in the individual assignment report.

Assignment	Assurance level	Actions agreed		
		L	M	H
Data Quality to Support the Community Risk Management Plan	Partial Assurance [●]	2	3	1
Debrief and Organisational Learning (Draft)	Reasonable Assurance [●]	2	2	0
Key Financial Controls (Draft)	Reasonable Assurance [●]	6	2	0
Management of Assets (Airwave Radios) (Draft)	Reasonable Assurance [●]	2	1	0
Risk Management (Draft)	Partial Assurance [●]	0	5	0
Human Resources – Grey Book Recruitment	Substantial Assurance [●]	1	0	0
Follow up	In Progress			

APPENDIX C: OPINION CLASSIFICATION

We use the following levels of opinion classification within our internal audit reports, reflecting the level of assurance the board can take:



Taking account of the issues identified, the authority cannot take assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Urgent action is needed to strengthen the control framework to manage the identified risk(s).



Taking account of the issues identified, the authority can take partial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Action is needed to strengthen the control framework to manage the identified risk(s).



Taking account of the issues identified, the authority can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).



Taking account of the issues identified, the authority can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

YOUR INTERNAL AUDIT TEAM

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

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

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

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.

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For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
14 July 2022

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

PURPOSE:

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

RECOMMENDATION:

That the submitted report be received.

1. Introduction

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

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

GAVIN CHAMBERS
ASSISTANT CHIEF OFFICER/FRA TREASURER

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BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

Internal Audit Progress Report

14 July 2022

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



Contents

Contents	2
Progress against the internal audit plan 2021/22 and 2022/23.....	3
Other matters.....	4
Appendix A – Executive summaries and action plans from finalised reports (High and Medium priority actions only).....	5
For more information contact	6

Progress against the internal audit plan 2021/22 & 2022/23

The Internal Audit Plan for 2022/23 was approved by the Audit & Standards Committee March 2022. Five audits have been finalised since the last meeting. The audits highlighted in bold have been finalised since the last meeting. Copies of the executive summaries and action plans are included as an appendix to this report.

Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Planned Timing (as per ANA)
		L	M	H	
2021/22					
Data Quality to support the Community Risk Management Plan	Final Report – Partial Assurance	2	3	1	Q3
Debrief and Organisational Learning	Final Report- Reasonable Assurance	2	2	0	Q2
Key Financial Controls	Final Report- Reasonable Assurance	6	2	0	Q3
Management of Assets (Airwave Radios)	Final Report- Reasonable Assurance	2	1	0	TBC
Risk Management	Final Report- Partial Assurance	0	5	0	Q2/3
Human Resources – Grey Book Recruitment	Final Report- Substantial Assurance	1	0	0	Q4
Follow up	In Progress				Q4
2022/23					
ICT – Digitalised Systems User Proficiency	In Progress				Q1
Data Quality – Information Management and Governance Arrangements including GDPR	To commence 8 August 2022				Q1
Governance	To commence 15 August 2022 – see note below				Q2
Risk Management	To commence 24 October 2022 – see note below				Q3
Key Financial Controls	To commence 14 November 2022				Q3
Follow Up	To commence 6 March 2023				Q4

Other matters

Head of Internal Audit Opinion

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. The Annual Report and Head of Internal Audit Opinion for 2021/22 is included as a separate agenda item.

Changes to the audit plan

The organisation is commissioning the LGA to conduct an independent review of governance and as such it is proposed that the days allocated for the review of governance, alongside some of the time allocated to risk management are utilised to review how the service engages with its local community to build a comprehensive profile of risk in its service areas following on from the issues identified in the HMICFRS report. The remaining time will be allocated to increase the follow up budget to include a more detailed follow up of risk management.

Information and briefings

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

- Emergency Services News Briefing March 2022
- Emergency Services News Briefing June 2022

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.

Appendix A – Executive summaries and action plans from finalised reports (High and Medium priority actions only)

EXECUTIVE SUMMARY – DEBRIEF AND ORGANISATIONAL LEARNING

Why we completed this audit

As part of the approved 2021/22 annual audit plan for Bedfordshire Fire and Rescue Authority (the Authority), we have undertaken a review of the incident debrief processes and subsequent learnings, to assess the effectiveness and to provide assurance that learnings are being identified as well as taken on and embedded within subsequent processes.

A variety of debriefs are undertaken depending on a number of triggers including the incident type and number of pump vehicles in attendance. All incidents should have a 'hot debrief' undertaken on site at the time of the incident, and if required further 'cold' debriefs are undertaken where all details and outcomes are documented.

The Service introduced an Operational Assurance Department in December 2019 with one purpose being to improve the debrief and learnings processes. The department is led by the Head of Training and Assurance, supported by the Station Manager - Operational Assurance and Watch Commander – Operational Assurance. This department also works closely with the training and development team, with many outcomes of incidents being forwarded to them to incorporate into different training exercises.

There is an Assurance Working Group (AWG) in place, which reviews the information, data and learning generated within debriefs, with actions being discussed and agreed as relevant. Each action is risk rated by the group and placed onto a AWG action plan on the Service SharePoint site for tracking and implementation. In the event that concerns are identified within the AWG, these are escalated and discussed within the Service Delivery Leadership Team (SDLT) to ensure further expertise is sought and there is appropriate oversight.

National Operational Learning (NOL) and Joint Organisational Learning (JOL) action notes are received by the Single Point of Contact within the Service who uploads these onto a NOL and JOL action plan on the Service SharePoint site, assigning owners as relevant for tracking and implementation.

Conclusion

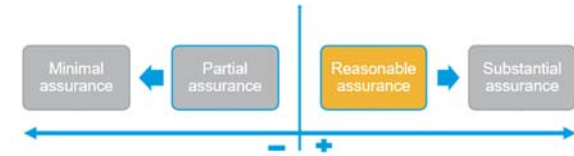
Our review found that in general there are robust controls that are complied with to ensure lessons, whether positive or negative learnings, are identified after an incident, and acted upon to ensure the change becomes part of standard process including a clear debrief templates, governance forums and lesson learnt.

We did note a few areas improvement, including a lack of notification to allow monitoring of completion of verbal hot debriefs, and trend analysis is not currently performed on incident data hampering the ability to understand and identify repeat issues or failings in embedding lessons.

Internal audit opinion:

Taking account of the issues identified, the Authority can take reasonable assurance that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified area(s).

**Key findings**

We identified the following weaknesses resulting in the agreement of two medium priority action:

**Assurance Working Group and SDLT Lessons Learnt and Trend Analysis**

We obtained the previous January, April, and June 2021 Operational Debrief Working Group minutes but noted the meetings were restructured in April 2021 to become the Assurance Working Group.

Whilst we noted one instance of identifying lessons was demonstrated within the January 2021 meeting minutes, we noted the discussion of lessons learnt could not be evidenced within the April and June 2021 Assurance Working Group minutes. Where lessons learnt are not applicable this should be noted in the minutes to evidence that the forum is undertaking its responsibilities appropriately.

Furthermore, we were advised by the Station Commander – Organisation Assurance that trend analysis was not performed. This was further substantiated through review of the January, April, and June 2021 AWG meeting minutes and the SDLT January, May and July 2021 meeting minutes, where we noted the identification and discussion of incident trends could not be evidenced.

Without performing trend analysis and identifying lessons following incidents, there is a risk that issues and inefficiencies identified when responding to incidents may reoccur. This may hinder the safety of both operational staff and the public involved in incidents. Furthermore, without trend analysis there is no mechanism to assess the effectiveness of lessons implemented. **(Medium)**

**Hot Debrief Recording**

We selected a sample of 10 incidents where only a hot debrief would be required, and sought to gain assurance that these had been undertaken. However, we were unable to gain any assurance that these had occurred, as currently unless there are learnings (positive or negative) which are recorded in a further debrief form, the occurrence of the hot debrief is not noted.

In the absence of a tracking and monitoring process there is a risk that these are not occurring at every incident, which could result in the required feedback and reflection not occurring which could result in actions to improve performance and delivery. **(Medium)**

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



Debrief Trigger Points

The Operational Debrief Policy does not explicitly define the trigger points for identifying the incident debrief procedure as 'Strategic', 'Tactical' or 'Operational'. There are however trigger points which determine the type of debrief(s) to undertake.

Through review of the draft Debrief Scheme Policy, we confirmed it clearly identified the types of debriefs to be conducted (hot debrief and cold debrief) and the debrief reporting types (informal and formal). Trigger points for each type of debrief to be followed were identified, assisting in ensuring the correct process is followed, and the right discussion taking place. The Station Manager - Operational Assurance also explained the function of the Operational Assurance Team in reviewing debriefs and determining how and where lessons should be shared. We also noted that the Operational Assurance meeting is a forum where these decisions can also be made as appropriate.



Debrief Templates

To ensure debriefs are consistently completed, standardised debrief templates were developed.

Hot debrief:

We obtained a link to the Operational Hot Debrief form undertaken for relevant hot debriefs. We noted this provided a standardised layout where the key facts for the incident can be recorded easily within 24 questions. This includes basic incident information such as date, address, type, as well as further questions on the nature of the incident, as well as performance, planning, safety, inter-agency working and resource performance. We noted that where a question was answered negatively there was the requirement to provide further information to inform the reader.

Formal Incident debrief:

To support the formal Post Incident Debrief form template, we were advised that an Incident Debrief procedure was also formed. Through review of the procedure, we confirmed it provided a link to the Post Incident Debrief Form which is to be completed following an incident which triggers a formal debrief, which we noted was stored on a shared network drive. We found the procedure captured example incidents in which debriefs are to be completed.

Through review of the template, we found this was sufficiently detailed to allow the details of the incident to be documented for upload to the system. This includes information on those in attendance and what the incident entailed.

We also reviewed the Post Incident Debrief Assessment (PIDA) that is held on the Sphera-Cloud system and completed for formal debriefs. We found this covered the five key areas as above, with a range of questions on each topic, which also allows the completer to add further detail as necessary. We found the interoperability section appropriately detailed allowing an assessment on performance as well as whether there were any areas of good practice or potential development areas identified.

Control Debrief:

We reviewed the content of this form and noted it was clear covering the key areas allowing the Control Personnel to form a case and raise any concerns / lessons in a standardised structure.

Post Incident Structured Debrief:

The template of questions used by the Single Point of Contact (SPoC) when undertaking these in person debriefs was obtained for review. We noted this was split into two key areas - areas of improvement and areas of good practice, as explained in the National Structured Debrief template developed by the College of Policing and recognised as best practice by the National Fire Chiefs Council.

Multi Agency Debrief:

The Service have developed their own Multi-Agency debrief form. We noted this broadly followed the National Structured Debrief template developed by the College of Policing. We compared this to the Joint Emergency Services Interoperability Principles (JESIP) Multiagency suggested template and noted the Service had pulled some key aspects from this to enhance their form ensuring the key principles were captured to ensure what worked and what did not was clear with the JESIP principles an area for consideration.

Assurance Working Group Functioning

The Group is responsible for the review of incident outcomes, the development of action plans, and the monitoring of such plans. Furthermore, lessons are to be identified following incidents. We obtained the agenda for this forum and noted it included a section on operational debriefs as well as NOL and JOL where learnings can be identified for sharing, or taken on by the Service as appropriate.

The terms of reference were included within the draft Debrief Scheme Policy and we found these to be adequately detailed setting out the role of the forum as well as meeting expectations and reporting lines. Provided the forum are aware of the detail within the policy, and it is reviewed annually, we do not believe there is a weakness in maintaining it in this manner.

Through review of the January, April, and June 2021 meeting minutes we noted action plans which we found captured key information as expected. We confirmed in all instances updates were consistently provided for the action plans against incidents and corresponding debriefs that had occurred and the corresponding actions raised. Furthermore, we noted incident and debrief updates were provided in succeeding meetings until actions were closed following implementation.

Service Delivery Leadership Team Functioning

The Fire and Rescue Service has established a Service Delivery Leadership Team (SDLT) forum which monitors project performance and incidents that have occurred. In the event that concerns are identified within the Operational Assurance Group, they are to be escalated and discussed within the SDLT.

We obtained the January, May, and July 2021 SDLT minutes, and through review we confirmed that an operational debrief meeting update was presented within the January 2021 meeting minutes. As at January 2021, we noted 26 incidents were reported to the SDLT. Of the 26 incidents, we



found in one case it was reported training was delivered in relation to an ammonia leak. This was further corroborated through review of the training material produced.

Through review of the May and July 2021 meeting minutes, we found no updates were reported to the SDLT regarding incident operational debriefs. As per the Assurance Working Group Terms of Reference (ToR), we noted decisions to be made and incident issues are to be reported to the SDLT on an exception basis only for further discussion only. As we noted neither were presented to the SDLT and have found incidents were reviewed in depth at an operational level (Assurance Working Group), we have not considered this to be an exception.



Lessons Learnt

Lessons learnt from incidents (including NOL and JOL) and incident debriefs are disseminated via a range of methods including being uploaded onto LearnPro and via Operational Assurance Information Bulletins and Safety Flashes. Information is retained on LearnPro for a maximum of six months while it is incorporated into guidance / learning so that it becomes business as usual. We reviewed the LearnPro site and noted bulletins loaded which were easily accessible from the home page. We reviewed the safety flashes section for ease of access, however noted there are no active safety flashes, with the most recent safety flash being dated November 2020.

We selected a sample of five safety flashes / bulletins to assess how these lessons had been shared and embedded. In all five cases we were provided with the original bulletin / flash and noted this included the key points of learning, including further actions to be undertaken to embed the learnings. We found these further actions ranged in type including incorporating into policy, including in training exercises and incorporating into online learning assessments. For our sample of five we also confirmed that the further actions identified had been implemented, and the learnings had been embedded and made business as usual.

We were informed that when a user logs in to LearnPro a message will pop up to alert them that there is a new bulletin or safety flash. They are required to tick a box to confirm they have read the alert, and can then review the detail of the case. Assessments are also required to be completed to ensure they have read and understood the content. We obtained the LearnPro report for four of the safety notices in our sample of five. We were informed that there was no assessment question bank created for the fifth dated 2018, however personnel were asked to read the safety flash and enter on their electronic training record that this had been read.

The remaining four reports included the detail on whether staff have completed and passed a mini assessment which relate to the safety flash / bulletin. We noted that completion rates stood at 62 per cent (2015), 68 per cent (2017), 74 per cent (2018) and 86 per cent (2020). We were informed by the Digital Learning Coordinator that as the reports provided were being run recently on old assessments, the number of completions were being artificially pushed down as any new personnel would not be required to sit the assessment as it would not be available to them however their name would still be in the report and marked by a non-completion.

The training and development team run reports on safety flash assessment completion usually after a month to coincide with Operational Development Team (ODT) meetings so that they can raise those who are outstanding to line managers. Further chasing up if required is also done by the Health and Safety team via email. We obtained an example of ODT minutes where we can see a report was presented and the number outstanding highlighted.



Cold Debrief Completion

As per the Debrief Scheme Policy, debriefs are to be completed following incidents. However, the types of debriefs to be conducted vary upon incident type. A report of all incidents from April 2021 to September 2021 was obtained, and we selected a sample of 10 complex incidents to confirm that the correct debriefs were performed, these were timely, those involved were documented and learnings were identified and disseminated as appropriate.

We found that six of our sample of ten did not require formal debrief reporting, and were satisfied with the explanations for why these did not occur, including mobilising exercises and false alarms. In four cases we found that a formal debrief was undertaken and logged with a debrief form provided as evidence. We found that those involved were documented and involved in the debrief as required, however we found in no case was the debrief completed by all required individuals within the two weeks required.

We further discussed this with the Station Manager - Operational Assurance and were informed that the system sends a reminder at two weeks that a debrief requires completion, the Operational Assurance team track and chase outliers (as evidenced through review of their tracker), and Line Managers are informed of non-completion. We also noted that the two week expectation was clear within the draft policy. To provide assurance on the processes we reviewed the tracking spreadsheet and noted that between June and September 2021 there were no individuals where a debrief was still awaited so although not always timely they are being completed. We also found that the majority of respondents were within the two week timeframe ensuring accurate accounts and fresh memories were being shared to assist in the debrief and learning process.



National Operational Learning (NOL) and Joint Organisational Learning (JOL) action plan

A NOL and JOL action plan is maintained which logs NOL and JOL action points, tracking implementation of required changes to the Services processes. We performed a walkthrough of the action log noting this was on a SharePoint site with access for relevant individuals to update and make changes as required.

It was explained that this action plan came into effect on 1 October 2021. As such there is only one live action, however legacy actions were transferred across from the old spreadsheet used to track implementation to ensure the audit trail for these is retained in one central location.

The SPoC explained that they receive notifications on NOL and JOL action points to their email and upload these into the action plan. They then assign individuals to complete the action as appropriate, and monitor them through to completion. Once assigned the action plan automatically emails the owners with details of the action and required outcomes. We reviewed a recent example and noted the action point that had come in, the addition to the action plan, as well as the email sent out by the responsible owner alerting the SPoC to progress.

We have agreed a further **two low** priority management actions, the details of which can be found in section two of this report.

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.

Assurance Working Group Lessons Learnt and Trend Analysis

<p>Control</p>	<p>To support the management of debriefs and organisational learning, the Fire and Rescue Service has established an Operational Debrief Working Group (ODWG) which became the Assurance Working Group from April 2021.</p> <p>The Group is responsible for the review of incident outcomes, the development of action plans, and the monitoring of such plans. Furthermore, lessons are to be identified following incidents.</p> <p>Per the draft policy "the operational debrief schemes will enable the Service to audit and review using historical data on not only those incidents which have occurred since the previous debrief working group meeting, but also to identify trends or areas of high reporting on the same issue over a longer period. This trend information will be reported to SDLT twice a year to highlight common themes and the action taken to improve these areas".</p>	<p>Assessment:</p> <p>Design ✓</p> <p>Compliance ×</p>
<p>Findings / Implications</p>	<p>We obtained the previous January, April, and June 2021 Operational Debrief Working Group minutes but noted the meetings were restructured in April 2021 to become the Assurance Working Group.</p> <p>We noted the meeting minutes provided consisted of action plans which we found captured key information which included:</p> <ul style="list-style-type: none"> - incidents that occurred; - brief details; - actions agreed; - action due dates; - risk and national risk ratings. <p>Through review of the action plans, we confirmed in all instances updates were consistently provided against incidents and corresponding debriefs that had occurred and the corresponding actions raised. Furthermore, we noted incident and debrief updates were provided in succeeding meetings until actions were closed following implementation.</p> <p>Following an incident that was reported within the January 2021 meeting, we noted an opportunity for a lesson learnt was identified and subsequently formed. Through review of the action updates, we noted the lesson was shared with external agencies involved with the incident [F2042884]. Whilst we noted one instance of identifying lessons was demonstrated within the January 2021 meeting minutes, we noted the discussion of lessons learnt could not be evidenced within the April and June 2021 Assurance Working Group minutes.</p> <p>We were advised by the Station Commander – Organisation Assurance that trend analysis is not currently performed. This was further substantiated through review of the January, April, and June 2021 AWG meeting minutes where we noted the identification and discussion of incident trends could not be evidenced.</p>	

Assurance Working Group Lessons Learnt and Trend Analysis

Without performing trend analysis and identifying lessons following incidents, there is a risk that issues and inefficiencies identified when responding to incidents may reoccur. This may hinder the safety of both operational staff and the public involved in incidents. Furthermore without trend analysis there is no mechanism to assess the effectiveness of lessons implemented.

<p>Management Action 2</p>	<p>The Station Commander – Organisation Assurance will reiterate the importance to management of identifying lessons learnt during Assurance Working Group meetings. Where lessons learnt are not applicable, this will be clearly stated within meeting minutes against the incident under review.</p> <p>Furthermore, the Station Commander will collate all incidents reported to facilitate the analysis of trends. Incident trends will be actively reported and discussed within meetings.</p>	<p>Responsible Owner: Steve Frank, Head of Strategic Support and Assurance (HSSA)</p>	<p>Date: July 2022</p>	<p>Priority: Medium</p>
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Hot Debrief Completion

Control	<p>Hot debriefs are to be completed on site following all incidents. Where the incident is classed as a small incident, this is the only debrief required.</p> <p>These are generally verbal updates, although if there are any learnings or best practice coming out of an incident this can be recorded on an electronic hot debrief form.</p>	Assessment:	
		Design	✓
		Compliance	×
Findings / Implications	<p>A report of all incidents from April 2021 to September 2021 was obtained and we selected a sample of 10 incidents where only a hot debrief would be completed. We sought to gain assurance that these had been undertaken, however we were unable to gain any assurance that these had occurred, as currently unless it is felt necessary to record information (e.g. good practice, issues etc) the occurrence of the hot debrief is not noted.</p> <p>In the absence of a tracking and monitoring process there is a risk that these are not occurring at every incident, which could result in the required feedback and reflection not occurring which could result in actions to improve performance and delivery not being undertaken.</p>		
Management Action 3	<p>The Service will consider implementing a method to track the occurrence of hot debriefs to ensure these are happening as required, and allowing trend analysis of the output of data. To allow this the addition of a 'Hot debrief conducted' field to the stop message to control will be considered.</p>	Responsible Owner:	Date:
		Steve Frank, Head of Strategic Support and Assurance (HSSA)	December 2022
			Priority:
			Medium

EXECUTIVE SUMMARY – KFC ACCOUNTS PAYABLE AND GENERAL LEDGER

Why we completed this audit

As part of the approved 2021/22 annual audit plan for Bedfordshire Fire and Rescue Authority (the Authority), we have undertaken a review of key financial controls, focusing on general ledger and accounts payable. The purpose of this was to allow management to take assurance that the finance system is appropriately managed to ensure that all financial transactions are accurately recorded, and appropriate payments are made.

The Authority uses the Great Plains finance system to record its financial transactions, including general ledger and accounts payable. The finance system is backed-up by the ICT Shared Services Team for the Bedfordshire and Cambridgeshire Fire and Rescue Authorities. The Authority has established a prompt payment target for its accounts payable invoices, aiming to pay 96 per cent of uncontested invoices within 30 days of receipt. Performance against this target is reported to the Authority each quarter.

As part of this review, we have also performed data analytics on overtime claims paid in 2021/22 to date, to identify instances of non-compliance with the Authority's Pay Policy regarding overtime payments, with follow up testing completed to further investigate potential exceptions identified from this, further details can be found later in our report.

Conclusion

Our review identified issues requiring management attention, resulting in the agreement of two medium priority management actions. We identified that the Authority's finance system was not scheduled to be backed up at an appropriate frequency, risking data loss, whilst we also noted that back-ups had not been routinely completed at the current frequency required. In addition, we identified issues regarding overtime being paid at rates below those due to the relevant staff member, due to a lack of scrutiny by the approver. Further issues were identified resulting in six low priority actions being agreed, including prompt payment targets not being met, finance system access not being removed in a timely manner for leavers and purchase orders being raised retrospectively.

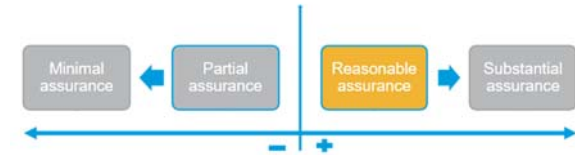
We did, however, find that the Authority had appropriate controls in place, which were well designed and operating effectively, governing key processes including supplier set-ups and detail amendments, raising of purchase orders, payment of invoices and payment runs, raising of journals and changes to the chart of accounts, including appropriate approvals and segregation of duties. For requisitions and invoices, we noted that an authorised signatory list was in place, which was subject to regular and controlled update, detailing the approval limits assigned to all authorisers.

In addition, we confirmed that control account reconciliations were being completed and approved in a timely manner for each month, whilst the trial balance is also reviewed monthly to ensure that this balances. We also noted that training plans are in place for new finance staff to familiarise them with key processes.

Internal audit opinion:

Taking account of the issues identified, the Authority can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the area.

**Key findings**

We identified the following weaknesses resulting in the agreement of two medium priority actions:

**Finance System Back-ups**

We confirmed from screenshots of backup logs that Great Plains had been backed-up monthly between August and October 2021. However, we noted that evidence was not provided that weekly back-ups were being routinely performed, with evidence of weekly backups only provided for three out of 12 weeks between 30 August and 21 November 2021. Subsequent to the audit we were provided with evidence to demonstrate that weekly back-ups of Great Plains had been successfully completed between 31 January 2022 and 28 February 2022.

In addition to this, we noted that the Authority's current weekly back-up for its finance system was not in line with standard practice, as the completion of weekly back-ups still risks up to a week of financial data required for financial accounts being lost even when back-ups are being performed routinely each week. If the finance system is not backed-up routinely at an appropriate frequency, there is a risk that the Authority may be unable to restore its finance system to the desired recovery point when required, risking inaccuracies in financial data when transactions are recreated. **(Medium)**

**Overtime**

Via data analysis on a report of all overtime claims paid in 2021/22 and subsequent follow up testing, we identified issues relating to overtime being paid at incorrect rates, due to rates being entered incorrectly by the claimant, and not being sufficiently scrutinised by the respective approver. Whilst all instances identified resulted in the member of staff receiving less than the actual amount due, there is a risk that this could affect budget monitoring processes where additional overtime payments need to be made in subsequent months to correct the overtime rates paid to these staff. In addition, there is a risk of overtime claims being paid at a rate above or below what is owed by the Authority if claims are not appropriately scrutinised. **(Medium)**

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



New Suppliers and Supplier Detail Amendments

For a sample of 10 suppliers set up since April 2021, we confirmed that in each case the set-up was appropriately requested and approved, with bank details obtained on letter headed paper or via an appropriate alternative. In addition, we confirmed that a New Creditor Card Form was completed for all ten set-ups, with the set-up appropriately verified, before being validated by a second member of the Finance Team and checked by a third member following an alert from Great Plains. In each case, we confirmed that the supplier had been set-up accurately on Great Plains.

Similarly, for a sample of nine supplier detail amendments processed since April 2021, we confirmed that in each case, the amendment had been appropriately requested or identified, and had then been verified using an appropriate method, with a Creditor Card Change Form completed. We noted that in each case, the amendment had been checked by a second and third member of the Finance Team and was processed accurately.



Delegation of Authorities

Through review of the Financial Regulations, we noted that these detailed responsibilities and authorisation limits which had been delegated to the Chief Fire Officer/Chief Executive and the Treasurer by the Authority, for key areas including write offs, virements and the capital programme, as well those retained by the Authority itself.



Authorised Signatory List

We confirmed that authorised signatory lists were in place detailing the staff who can approve requisitions and invoices and their respective approval limits and noted that these had been subject to regular update as required throughout 2021/22 to date. Via sample testing of five authorisers who had been added to the authorised signatory list or whose approval limit had been altered in 2021/22, we confirmed that appropriate mechanisms were in place to process both types of changes, with new staff added to the authorised signatory list when appointed to a vacant position with a corresponding authorisation limit, and limits updated for existing authorisers following request and appropriate approval.



Approval of Purchase Orders and Invoices

We selected a sample of 20 invoices paid since April 2021 for which a corresponding purchase order was raised. In each case, we confirmed that a purchase order had been requested and approved, with the purchase order approved by an authorised signatory with a sufficient approval limit. In each case, we also noted that there was segregation of duties between request and approval of the purchase order.

In addition, we confirmed that all 20 invoices were approved by an authoriser from the relevant department with an authorisation limit greater than the invoice value, to confirm that goods/services had been received and that the invoice should be paid, with all invoices approved prior to payment.



Non-PO Invoices

Via sample testing of ten non-PO invoices processed in 2021/22, we confirmed that non-PO invoices were being used in appropriate scenarios, either for payments where raising a purchase order was not practical/necessary, or for other purposes such as to process payroll pay-overs or clear suspense accounts. In addition, where actual payments were made for these invoices, we confirmed that the invoice had been appropriately approved for payment by an authoriser on the authorised signatory list with a sufficient authorisation limit.



Payment Runs

We confirmed that supplier payment runs had been completed for a sample of five weeks, and in each case, we noted that the payment run had been prepared by the Principal Finance Officer and approved prior to submission by the Chief Accountant. For each payment run in our sample, we noted that the total submitted for payment matched to supporting documentation, and that the amount paid per the Authority's bank statement matched the amount that was authorised and submitted. We also noted that all payments over £50,000 were initialled by the Chief Accountant to confirm approval.



Financial Regulations

Through review of the Financial Regulations, we found that these were last updated in March 2021, and confirmed from meeting minutes that these were approved by the Audit and Standards Committee in March 2021. We also confirmed that these were available on the Authority's website. In terms of content, we noted that the Regulations detailed the high-level responsibilities of key staff regarding accounting and financial controls.



Finance System Users

We were provided with reports of Great Plains users. Through comparison of this to the equivalent reports from the 2020/21 Key Financial Controls Audit, we identified 4 users who were set-up on Great Plains since the previous audit. In one case, we noted that the user account was a test account for a current member of the IT department, and as such a request form was not required. In the remaining three cases, we confirmed that an Access Request Form had been completed for the user detailing their need for access, which had been appropriately approved.

We also selected a sample of five active users of Great Plains from the above report. In all five cases, we were advised by the Principal Finance Officer that the member of staff was currently employed at the Authority, and that their level of system access was appropriate for their role.



Finance Training

We were informed by the Chief Accountant that there had been one starter in the Finance Department since April 2021. For this starter, we confirmed that a training plan was in place detailing the finance processes on which they were to receive training and the period over which this training would be provided, and we noted that completion of this training was being recorded on the plan to monitor the progress made.

**Month-end Checklist**

We were provided with the month-end checklists for June, July and August 2021, and noted that in each case, this detailed key tasks to be completed, the person responsible and the deadline for completion.

**Chart of Accounts**

We selected a sample of ten account codes set up in 2021/22 and confirmed that each had been appropriately requested and approved.

**Journals**

For a sample of 20 journals posted in 2021/22 to date, we confirmed that in each case the journal had been originated via an appropriate form, the journal balanced, and appropriate narrative and supporting information was provided. In 17 cases, we noted that the journal was originated by a member of the Finance Team and then approved by the Chief Accountant. In the final three cases, we noted that the journal was originated and approved by the Chief Accountant, due it's technical nature, although it had been checked by a second member of the Finance Team.

**Control Account Reconciliations**

We confirmed that monthly control account reconciliations were completed for June to September 2021 for accounts payable, accounts receivable and bank accounts. In each case, we confirmed that the relevant control account and sub-ledger/bank accounts were reconciled to a difference of zero, with the balances used matching to supporting information. In each case, we confirmed that the reconciliation was prepared in a timely manner and was then reviewed and signed off in a timely manner by the Principal Finance Officer.

**Review of the Trial Balance**

We were provided with the revenue budget variance calculations for September and October 2021. Through review of these, we noted that as part of this work, a check had been performed on the trial balance for the month, to ensure that the debits and credits balanced to zero, which was the case in both months. We noted that the checks for both months had been performed within 2 weeks of month end, enabling timely rectification of errors.

We have agreed a further **six low** priority management actions, the details of which can be found in section two of this report, as well as two best practice recommendations, detailed in Appendix B of the report.

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.

Finance System Back-ups				
Control	<p>Data from Great Plains is backed-up on a weekly basis by the ICT Shared Services Team for Bedfordshire and Cambridgeshire Fire and Rescue Authorities, with full back-ups completed every Friday. In addition, a monthly back-up of Great Plains is performed at the end of each month.</p> <p>However, the current back-up schedule does not include incremental back-ups or snapshots in the seven-day period between full backups being performed. As such, the Authority is exposed to up to seven days of data loss from its finance system even when backups are being consistently performed at the required frequency.</p>	Assessment:		
		Design		×
		Compliance		N/A
Findings / Implications	<p>We confirmed from screenshots of backup logs that Great Plains had been backed-up on a monthly basis in the period from August to October 2021. However, we noted that weekly back-ups were not being routinely performed over this period, with weekly backups only evidenced for three out of 12 weeks between 30 August and 21 November 2021. Subsequent to the audit we were provided with evidence to demonstrate that weekly back-ups of Great Plains had been successfully completed between 31 January 2022 and 28 February 2022.</p> <p>If back-ups are not completed at the agreed frequency, there is a risk that the Authority may be unable to restore its finance system to the desired recovery point in the event of a cyber incident, resulting in data loss.</p> <p>In addition to this, we noted that the Authority’s current back-up frequency for its finance system was not in line with standard practice, as the completion of weekly back-ups still risks up to a week of financial data being lost even when back-ups are being performed routinely each week. As the Authority relies on data from its finance system for its financial accounts, the loss this quantity of data will result in considerable time and effort to ensure all transactions over the period where data has been lost are accurately recreated within the finance system, risking inaccuracies in financial data.</p>			
Management Action 6	<p>The Authority will liaise with the ICT Shared Services Team to implement a process whereby incremental back-ups of the finance system are completed daily, with full back-ups completed weekly and monthly.</p> <p>If daily back-ups are not implemented, this will be reported to the Audit and Standards Committee, and the associated risk will be formally accepted by the Committee.</p>	Responsible Owner:	Date:	Priority:
		Jeremy Harrison, Chief Accountant	December 2022	Medium

Once the revised frequency has been agreed, the finance system will then be periodically backed-up in line with this, with evidence of this clearly retained.

Data Analytics: Overtime Rates

Findings / Implications

Through analysis of overtime payments paid by the Authority in 2021/22 to date, we identified 41 instances out of 1194 claims where the overtime was worked on a weekend, but the rate paid was not in line with the standard weekend rates of time and a half for Saturday or double time for Sunday. We selected 20 of these claims, and noted that in eight instances, there was an appropriate reason for the claim being paid at an alternative rate, for example where the overtime related to a voluntary role as part of the vaccination programme.

However, in the remaining 12 cases, we noted there was no clear reasoning for the claim to be paid at the alternative rate, and as such that the date of the overtime or the required rate had been input incorrectly on iTrent by the member of staff submitting the claim, despite the correct rates being highlighted in iTrent. We noted that one of the reasons why it was not possible to verify if the rate for these exceptions was correct was that it is not currently mandatory for a reason to be provided with the overtime claim. Without this information being recorded, it will not be possible for managers to appropriately review overtime claims for legitimacy and accuracy.

In addition, the above exceptions demonstrate non-compliance with the need for authorisers to review the details of the claims they are approving, as the entry of incorrect rates was not identified.

Although we noted that all of the potential exceptions identified by our data analysis involved a lower overtime rate than the standard rate owed, there is a risk that this could affect budget monitoring processes where additional overtime payments need to be made in subsequent months to correct the overtime rates paid to these staff. In addition, there is a risk of overtime claims being paid at a rate above or below what is owed by the Authority if claims are not appropriately scrutinised.

Management Action 8

The need to include a description of the reason why overtime was performed as part of the comments section of the claim form will be made a mandatory requirement. This will be communicated to staff, along with a reminder of the correct rates to claim and the need for approvers to review claims in sufficient detail to ensure that rates are correct, and that reasoning has been recorded.

The Payroll Team will periodically review all overtime claims made to ensure that the reason for the claim is being recorded, with action taken to address repeated instances where this is not recorded. Consideration will also be given as to whether data analysis can be used to identify claims paid at non-standard rates, with these investigated to ensure that this was appropriate.

Responsible Owner:

Jeremy Harrison, Chief Accountant

Date:

December 2022

Priority:

Medium

APPENDIX B: BEST PRACTICE RECOMMENDATIONS

During this audit, we identified a number of areas where controls were generally well designed and complied with, but where further improvements could be made in order for the Authority to meet standards of best practice. These areas are summarised below, along with recommendations for how these controls can be improved:

Control	Area identified for improvement	Recommendation
Month-end Checklists	<p>Whilst we confirmed that a month-end checklist was in place and was being highlighted to mark tasks as complete, we identified instances on the checklists for June, July and August 2021 where tasks were not marked as complete, with no reasoning documented, although we were advised by the Financial Controller that these tasks no longer need to be completed.</p> <p>Furthermore, we noted that the checklist is not reviewed and signed off to ensure that all tasks have been completed as required. As such, there is currently a risk that month end tasks are not being completed in a timely manner, which could lead to errors within internal financial reports.</p>	<p>The month end checklist will be updated to remove all tasks which are no longer performed. Following this the revised checklist will be fully completed each month, with each task either marked as complete or non-completion noted along with reasoning.</p> <p>Once fully complete, the checklist will be reviewed and signed off as confirmation that all tasks have been completed as required and in a timely manner.</p>
Control and Suspense Account Reconciliations	<p>Through review of the monthly accounts payable, accounts receivable and suspense account reconciliations for June to September 2021, we confirmed that the approver of the reconciliation was clearly detailed in all cases, with all reconciliations approved by a Principal Finance Officer.</p> <p>However, we noted that the preparer was not clearly documented, although finance system screenshots used in the reconciliations evidenced that these had been obtained by a second member of staff. As such, we were unable to confirm that there was a clear segregation of duties between preparation and review of the reconciliations. Without this, there is a risk that errors in preparation of the reconciliation may not be identified.</p>	<p>We will ensure that the preparers of the accounts payable, accounts receivable and suspense account reconciliations are clearly documented each month, to evidence segregation of duties, along with the date of preparation.</p>

EXECUTIVE SUMMARY – MANAGEMENT OF ASSETS (AIRWAVE RADIOS)

Why we completed this audit

This audit was completed to allow the Authority to take assurance that appropriate processes are in place to manage the Airwave radios which it has deployed and held in stores, and ensure that these are appropriately identified, recorded and tracked, to mitigate the risk that the Authority fails to effectively manage these radios.

The Airwave radio system operates on the Airwave network, and is the primary means of communication between the three emergency services, providing a secure means of communication between mobile resources, control rooms and across the three services. The Airwave network is commissioned and governed by the Home Office, and is managed by Motorola, whilst maintenance of the Authority's Airwave radios is carried out by Telent, an external contractor. The Airwave network is scheduled for replacement by the Emergency Services Network based on 4G LTE technology, however the implementation of this network has been delayed until 2024, having previously been scheduled for the end of 2022 on the updated timetable.

The Home Office requires the Authority to appoint a Custodian and Deputy Custodian, who act as points of contact with the Home Office and ensure that processes are in place to securely use and effectively manage Airwave radios. These roles have been held by the ICT Service Delivery Manager and ICT Support Manager since June 2021, when responsibility for managing these Airwave radios was transferred to the ICT Team. The ICT Team maintains an Airwave Asset Register, upon which it records the details of the Airwave radios which it holds including their serial number and the location or registration of the vehicle the radio is held in. An annual TEA2 audit is completed by the Home Office, with the information from the Authority's Register checked for accuracy against the records of the Home Office.

Conclusion

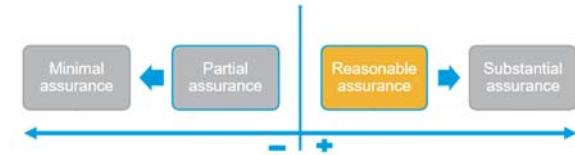
Our review identified that the Authority has well designed controls in place to record and manage its Airwave radios which are generally complied with. We noted that an Airwave Policy and Procedure was in place, detailing the key processes for managing these radios, and that this document also stated the responsibilities of the Custodian and Deputy Custodian and assigned these roles to the ICT Service Delivery and ICT Support Managers. We also confirmed that an Airwave Asset Register was being maintained, with access to this appropriately restricted, and that the Authority had submitted an extract from this to the Home Office in a timely manner as part of its TEA2 audit for 2022, with the Home Office confirming that this audit had been completed to a satisfactory standard. Furthermore, we confirmed that spare radios are being stored within a safe, and that the number and type of radios held in the safe matched to the Authority's Register.

However, we noted that the Authority does not currently have a systematic and evidenced process in place to periodically verify the location or vehicle which Airwave radios are held in. We also identified radios on the Asset Register which had no documented vehicle or user, whilst we also noted that the ICT Team does not maintain a log of radio installations and transfers, to provide a clear audit trail of changes in the location and user which a radio is assigned to.

Internal audit opinion:

Taking account of the issues identified, the Authority can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the area.

**Key findings**

We identified the following weaknesses resulting in the agreement of one medium priority action:

**Verification Processes and Stock Checks**

We were informed by the ICT Support Manager that an audit was performed in June 2021 to verify the documented location or vehicle for all Airwave radios. Whilst no evidence of this process was maintained, we noted that the Airwave Asset Register had been developed based on this process. With regards to subsequent verification checks, the ICT Support Manager advised us that ad-hoc spot checks are completed to verify that radios are held in the documented location or vehicle per the Airwave Asset Register when ICT staff work on-site, whilst stock checks are completed approximately quarterly, to ensure that the spare radios held in the safe match to the Register.

The Airwave Policy and Procedure states that further audits are to be completed every six months, however, there is no evidence of these to demonstrate that they have occurred, and we identified that the current verification processes are not performed in a systematic manner to ensure that all devices are routinely checked at an appropriate frequency. We noted that the number and location of the Authority's Airwave radios is largely static, and misappropriation would likely be detected due to the operational importance of the radios as the main form of communication across the Emergency Services. However, there is a risk that the Authority's Airwave Asset Register may become inaccurate without periodic and systematic verification processes, resulting in the Authority failing to meet the Home Office's requirements. **(Medium)**

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

**Airwave Policy and Procedure**

We were provided with the Authority's Airwave Policy and Procedure, and noted that this was finalised in June 2021, and was therefore up to date. We were advised by the ICT Support Manager that formal approval of this guidance was not required, but that this had been agreed by the Airwave Radio Group. We confirmed via screenshot that the Policy and Procedure was available to staff on the Intranet and noted that this had been assigned a next review date of April 2022 on the Intranet by the Authority's Governance Team. We noted from a calendar screenshot that the ICT Support Manager had scheduled review of the Policy and Procedure for 5 April 2022, in line with this review date.

In terms of content, we confirmed that the Policy and Procedure provided guidance on key processes including the secure handling of Airwave radios, the transfer of radios between vehicles, reporting and management of lost and stolen radios and audits to verify the location radios.



Custodians

Through review of the Airwave Policy and Procedure, we confirmed that the roles and responsibilities of key staff and teams involved in the management of Airwave radios were clearly detailed. In addition, we confirmed that the roles of Airwave Custodian and Airwave Deputy Custodian had been clearly assigned to the ICT Service Delivery Manager and the ICT Support Manager within the Policy and Procedure, with the responsibilities associated with these roles clearly detailed.



Access to the Airwave Spreadsheet

We confirmed via screenshot that the Airwave Asset Register was available to relevant staff via the Sharepoint for the Airwave Radio Group, with 26 members of staff able to access this at the time of the audit. Of these, we noted that the ability to edit the Register was restricted to three appropriate members of staff, with the remaining staff only having read only access, preventing this from being edited by inappropriate staff members.



TEA2 Audit

Through review of email correspondence, we confirmed that the Authority had submitted its TEA2 audit return for 2022 to the Home Office in a timely manner on 2 February 2022, ahead of the deadline of 7 February 2022. We noted that the submission had been made by the ICT Support Manager in their role as Deputy Custodian, with the ICT Service Delivery Manager copied into the submission as the Custodian. As part of this submission, we confirmed that the Authority had provided the Home Office with an extract from the Airwave Asset Register detailing the serial number, status and the location or vehicle which the radio was assigned to, in order for them to verify this information against their own records.

Through review of further email correspondence from the Home Office, we noted that the Home Office had stated that the Authority's TEA2 audit for 2022 had been a 'perfect audit', and that they had closed the audit off after providing one recommendation to the Authority, which we confirmed had been actioned through review of the Airwave Asset Register.



Storage of Spare Radios

Through review of the Airwave Policy and Procedure, we noted that this clearly stated that spare Airwave radios must be stored securely, and the ICT Support Manager advised us spare radios were currently stored in a safe within a secure equipment storage room, which we confirmed via photograph. We noted from the photograph that eight spare radios were held in the safe, comprising of six handheld radios and two mounted radios. Through review of the Authority's Airwave Asset Register, we confirmed that the number and type of radios held in the safe agreed to the Register.

We have agreed a further **two low** priority management actions, the details of which can be found in section two of this report.

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.

3. Verification Processes and Spot Checks

Control	<p>The ICT Team completed a full audit of all radio locations in June 2021 when taking over responsibility for managing these radios, to ensure that accurate records were in place. Separate documentation was not maintained for this exercise, however, this was used to generate the Authority's Airwave Asset Register.</p> <p>Whilst the Airwave Policy and Procedure states that further audits are to be completed every six months, a formal audit process has not been introduced to ensure that this requirement is complied with. Instead, the ICT Team currently verify that radios are in their documented location either when the Team attends a location or if an appliance comes into the stores for maintenance, however, no documentation is maintained to evidence these checks. Similarly, a quarterly check is done to ensure that the spare radios held in the safe at Headquarters match to the Airwave Asset Register, but no records of these checks are maintained.</p> <p>To date, these processes have not identified discrepancies, however, any identified discrepancies would be documented and reported as required.</p>	Assessment:	
		Design	×
		Compliance	N/A

Findings / Implications	<p>We were advised by the ICT Support Manager that a full audit of all Airwave radios had been completed in June 2021 to confirm where each device was located, following the ownership for the radios being transferred to the ICT Team. Whilst no evidence had been maintained from this audit, the ICT Support Manager advised us that this audit was the basis of the current Airwave Asset Register.</p> <p>With regards to subsequent verification checks, the ICT Support Manager advised us that the following checks are completed:</p> <ul style="list-style-type: none"> • Ad-hoc spot checks are completed to verify the documented location or vehicle and user of radios when ICT staff are on-site or if a vehicle is returned to stores for maintenance. • stock checks are performed approximately quarterly, to ensure that the spare radios held in the safe match to the Authority's records. <p>However, no documentation is retained for either of these processes to provide evidence that these checks have occurred and that no exceptions were identified, although the ICT Support Manager advised us that no exceptions had been identified by these processes, and that if any were to occur, they would be appropriately investigated and escalated to the Head of ICT. In addition, we noted that the current verification processes are not performed in a systematic manner to ensure that all devices are routinely checked, whilst we also noted that all devices are not being checked every six months, a requirement stated in the Airwave Policy and Procedure. We were advised by the ICT Support Manager that they had intended to introduce a systematic and evidenced verification process, but that this had not yet been possible due to a lack of available staff and the prioritisation of other work.</p>
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We noted that the number and location of the Authority's Airwave radios is largely static, and that these radios are essential for operations, as they are the primary means of communication for the three emergency services, minimising the risk of these radios being misappropriated without identification of this. However, without periodic and systematic verification checks on the location of all Airwave radios, there is a risk that the Authority's Airwave Asset Register could become inaccurate, resulting in the Authority failing to meet the Home Office's requirement to maintain an accurate asset register which accounts for all terminals at all times.

<p>Management Action 3</p>	<p>The Authority will introduce a systematic and periodic verification process for Airwave radios which have been deployed, with physical checks performed to verify the documented location or vehicle and user (where relevant) of all radios at an appropriate frequency. Documentation will be maintained to evidence that this process is being completed and that all radios have been checked, with similar evidence maintained for the periodic stock check process performed for spare radios.</p> <p>Where radios are found to not be in their documented location, this will be investigated and reported as required, with the Register updated to reflect the correct asset location.</p> <p>These revised processes will be documented within the Airwave Policy and Procedures.</p>	<p>Responsible Owner: Jason Tai, Head Training and Asset Management</p>	<p>Date: December 2022</p>	<p>Priority: Medium</p>
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EXECUTIVE SUMMARY – RISK MANAGEMENT

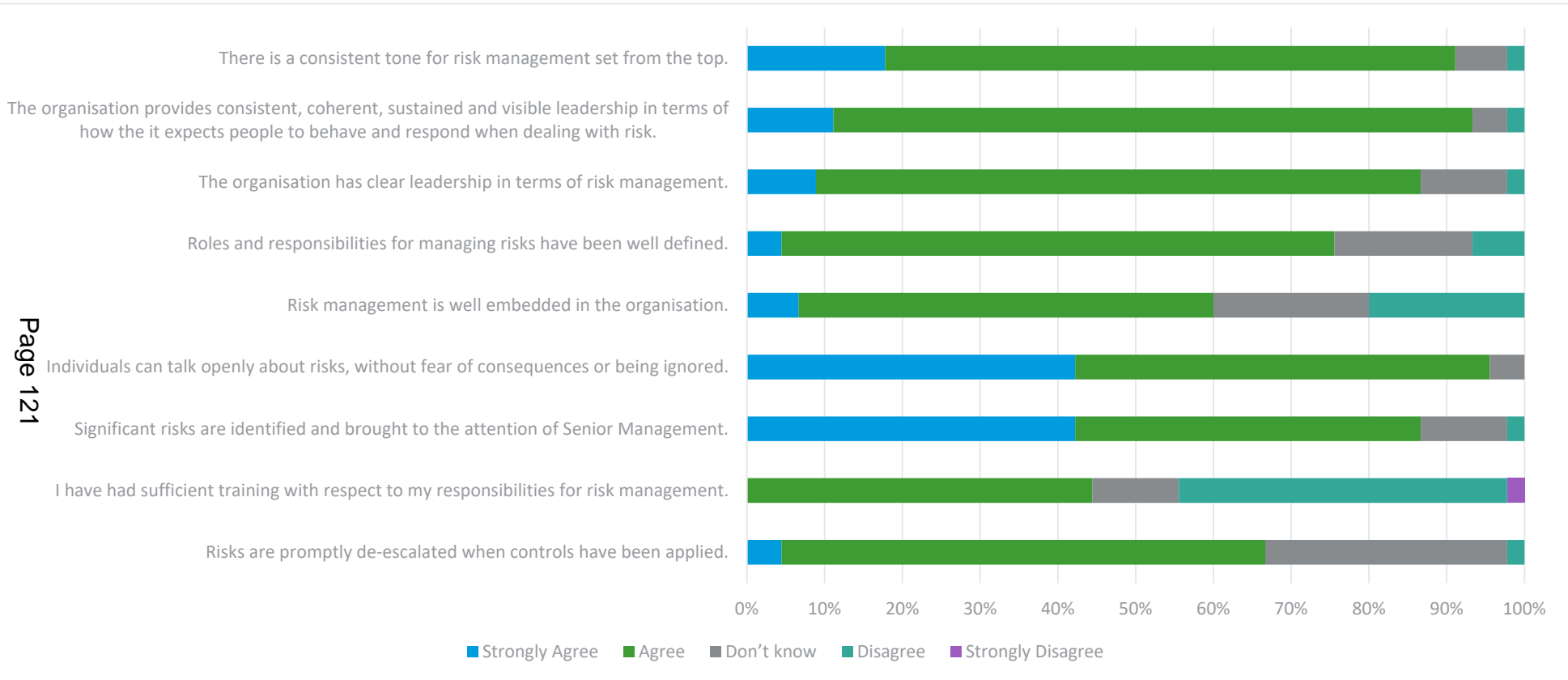
Why we completed this audit

We have undertaken a review of risk management as part of our annual internal audit plan for 2021/22. The purpose of our review was to assess the policy and procedural aspects of risk management, along with the recording and reporting of risk, in light of the Service's move to the Business Management Information System (BMIS) to record its corporate risks in November 2021.

Risk management is undergoing a transitional phase and the BMIS system represents a step change in:

- Accountability – in line with service values. Heads of service are now risk owners and will take more responsibility for updating their risk areas;
- Efficiency – including streamlining reporting;
- 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 – 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;
- 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.

As part of this review we also conducted a risk management survey. The chart below represents the responses of 45 individuals at the Service to our risk management culture survey. 19 of the respondents described themselves as risk owners. We found that responses were broadly positive, supporting the view that the Service's approach to risk management is evolving and progressing appropriately.



Conclusion

We noted that there had been good progress made so far, with the organisation's move to BMIS for risk management, however, as part of the move from a framework supported by MS Word documents to the embedding of BMIS, our audit identified that some elements of the risk management control framework have not formally been in place throughout the transition and implementation, or are now in need of review and update to ensure that the risk management framework is effectively embedded and consistently applied.

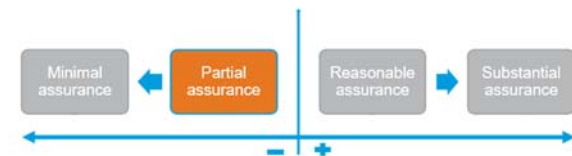
Our Risk Management survey of staff, including risk owners, found that the perception of risk management within the organisation was generally positive, further details can be found above.

Areas for improvement included ensuring that the draft Corporate Risk Management Policy is approved along with further supplementary guidance being established, a formal programme of training is developed and delivered and the Corporate Risks within BMIS are reviewed to ensure that the requirements of the risk management approach are consistently applied. We also noted that risk owner monthly reviews are not yet consistently taking place, operational risk registers at station level have not yet been developed and the organisation's risk appetite has not been reviewed since 2020. Whilst the Service is largely aware of the journey they are currently on and improvements required and are working towards these, it is important that these improvements are implemented to increase the effectiveness of the management of risk in the organisation.

Internal audit opinion:

Taking account of the issues identified, the Authority can take partial assurance that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied or effective.

Action is needed to strengthen the control framework to manage the identified area(s).



Key findings

We identified the following findings:

Policies and procedures



Review of the draft Corporate Risk Management Policy found that it detailed how corporate risks are derived, the aims of risk management, the corporate risks themselves and high-level responsibilities. We noted that this policy was not yet in use and had not been formally signed off by the Chief Fire Officer. Additionally, we noted that the organisation's risk appetite had not been reviewed since 2020 and was not documented within the Policy. We also found that there was no guidance in place on the arrangements for risk assessment, frequency of risk review by risk owners and the monitoring and reporting of risk through the governance framework. We were advised that this was currently being developed. There is a greater chance of risks not being managed effectively if an approved policy and supporting guidance is not in place. **(Medium)**

Training



We noted that a formal risk management training programme has not yet been developed to ensure that all staff groups have received and continue to receive the required training. This finding is supported by the results of our survey, where 25 of the 45 respondents answered "Don't Know" or "Disagree" to the statement "I have had sufficient training with respect to my responsibilities for risk management". There is a greater chance of risk being managed ineffectively if sufficient training is not delivered. **(Medium)**

Risk registers



We selected a sample of five Corporate Risks held in the BMIS system and noted that whilst risk descriptions detailed the cause of the risk, the impact of the risk was not clearly articulated. We also found that for one risk, relating to COVID, controls and future actions were not documented within BMIS. Whilst we appreciate that there is a separate process in place relating to the management of COVID, there is a greater chance of risks materialising if controls are not documented in BMIS and managed within the organisation's corporate risk framework. We also found that of the 22 open actions to mitigate risks in our sample of risks, 18 were overdue at the time of review. Additionally, we noted that the organisation is not currently recording the sources of assurance for individual risks. Where the Corporate Risk Management Framework is not consistently applied, there is a greater chance of risks materialising. **(Medium)**

Operational Risk Registers



We noted that operational risk registers, covering functional areas under CMT members were currently not in place and were due to be developed. In the absence of these operational risk registers, there is a greater chance of risks materialising at an operational level, which could potentially have wider organisational impact. **(Medium)**



Risk Owner Reviews

We were advised that, whilst monthly review of risks by risk owners was part of the revised approach to risk management in the organisation, these reviews had not yet commenced. There is a greater chance of risks materialising if they are not regularly reviewed and updated by risk owners.
(Medium)

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

Identification of risks



We confirmed through review of a summary report presented at the Corporate Management Team Away Day in August 2021 that a Horizon Scanning Event was held in July 2021 where key risks had been identified. We were advised that these had been reviewed and incorporated, where appropriate, into the latest iteration of the organisation's corporate risks.

Linking Risks to Objectives



We selected a sample of five risks and confirmed that each had been linked to organisational objectives within the BMIS system.

Project and Programme Risks



We noted that programme and project risks were documented as part of programme and project raid logs. We selected a sample of three projects/programmes and confirmed that they followed a consistent format. Whilst there was less detail than for those risks deemed as Corporate in BMIS, this appears reasonable for the operational nature of the risks.

Risk Reporting



We reviewed Audit and Standards Committee meeting minutes and papers for September and December 2021 and confirmed that a CRR report was presented at each meeting. We noted that the reports provided Members with updates on risks and the minutes recorded discussion of the reports. We were advised that the full CRR was also due to be presented to the ASC going forwards.

We reviewed CMT agendas for December 2021 and February 2022 and confirmed that a Corporate Risk Register featured in each instance. We were advised that the CMT reviews the update prior to presentation of the updates to the Audit and Standards Committee.

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. Policies and procedures

Control	<p>There is a Corporate Risk Management Service Order in place which outlines some key elements of risk management. This document was issued in 2012 and has not been formally reviewed since this date. All non-critical service orders have been put on hold due to the COVID-19 Pandemic.</p> <p>A new Corporate Risk Management Policy is set to supersede the previous version as part of an organisation-wide exercise to rationalise and streamline the number of policies and service orders in place. A draft version has been developed which details how Corporate Risks are identified, the aims of risk management, the corporate risks themselves and high-level responsibilities but this document has not yet been formally signed off by the Chief Fire Officer and put into operation.</p>	<p>Assessment:</p> <p>Design x</p> <p>Compliance N/A</p>	
Findings / Implications	<p>We noted that the Corporate Risk Service Order was currently on hold and had not been reviewed since 2012. Review of the draft Corporate Risk Management Policy found that it detailed how corporate risks are derived, the aims of risk management, the corporate risks themselves and high-level responsibilities. We noted that this policy was not yet in use and had not been formally signed off by the Chief Fire Officer.</p> <p>We also found that there was no guidance in place on the arrangements for risk assessment, frequency of risk review by risk owners and the monitoring and reporting of risk through the governance framework. We were advised that this was currently being developed.</p> <p>There is a greater chance of risks not being managed effectively if an approved policy and supporting guidance is not in place.</p> <p>We have also identified that the risk appetite is not documented in the Policy and has not recently been reviewed in section 6 of this report. We have addressed these issues in the management action for this section.</p>		
Management Action 1	<p>The draft Corporate Risk Policy will be approved and made available to relevant staff. Further guidance on risk assessment, review, monitoring and reporting will be established. The organisation's risk appetite will be formally documented in the Corporate Risk Policy and be subject to regular review for appropriateness.</p>	<p>Responsible Owner: Steve Frank, Head of Strategic Support and Assurance</p>	<p>Date: 31 July 2022</p> <p>Priority: Medium</p>

2. Training

Control	A formal risk management training programme has not been developed to ensure that all staff groups have received and continue to receive the required training.	Assessment: Design × Compliance N/A						
Findings / Implications	<p>We noted that a formal risk management training programme has not yet been developed to ensure that all staff and officer groups have received and continue to receive the required training.</p> <p>This finding is supported by the results of our survey, where 25 of the 45 respondents answered "Don't Know" or "Disagree" to the statement "I have had sufficient training with respect to my responsibilities for risk management."</p> <p>There is a greater chance of risk being managed ineffectively if sufficient training is not delivered.</p>							
Management Action 2	A formal training programme for risk management will be developed and delivered, including refresher training at appropriate intervals.	<table border="0"> <tr> <td data-bbox="1142 662 1635 702">Responsible Owner:</td> <td data-bbox="1635 662 1836 702">Date:</td> <td data-bbox="1836 662 2004 702">Priority:</td> </tr> <tr> <td data-bbox="1142 702 1635 798">Steve Frank, Head of Strategic Support and Assurance</td> <td data-bbox="1635 702 1836 798">31 December 2022</td> <td data-bbox="1836 702 2004 798">Medium</td> </tr> </table>	Responsible Owner:	Date:	Priority:	Steve Frank, Head of Strategic Support and Assurance	31 December 2022	Medium
Responsible Owner:	Date:	Priority:						
Steve Frank, Head of Strategic Support and Assurance	31 December 2022	Medium						

3. Corporate Risk Register - Risks

Control	<p>The organisation's Corporate Risk Register is held in the BMIS system. For each Corporate Risk, the following is documented:</p> <ul style="list-style-type: none"> • risk description • risk score • controls <p>Assurances have not been documented for Corporate Risks.</p>	Assessment:	
		Design	×
		Compliance	N/A

Findings / Implications	<p>We selected a sample of five corporate risks held in BMIS and found that:</p> <ul style="list-style-type: none"> • Whilst risk descriptions had been documented to articulate the cause of the risk, the impact of the risk was not clearly documented. There is a greater chance of risks being misinterpreted if the cause and effect of each risk is not clearly documented. • Each risk had a risk owner documented • Each risk had an inherent and current risk score documented • Four of the five risks had controls documented, with Risk 9 (COVID risk) having no associated controls documented. Whilst we appreciate that there is a separate dedicated process in place relating to the management of COVID, there is a greater chance of risks materialising if controls are not documented in BMIS and managed within the organisation's corporate risk framework. • Of the four risks with documented controls, we noted that controls were well worded, referring to control activities. • We also noted that the organisation is not currently recording the sources of assurance for individual risks. There is a greater chance of risks materialising if assurances are not documented and considered when risks are reviewed. <p>We have also identified issues with actions allocated to risks within the next section and have addressed this issue in the management action for this section.</p>
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Management Action 3	<p>We will develop the CRR held within BMIS to ensure:</p> <ul style="list-style-type: none"> • Risk descriptions clearly describe both the cause and impact of a risk • All risks have controls documented against them • Sources of assurance are recorded against each risk • All risks have future actions documented • All future actions are reviewed and updated if the due date is reached. 	Responsible Owner:	Date:	Priority:
		Steve Frank, Head of Strategic Support and Assurance	31 March 2023	Medium

4. Corporate Risk Register - Actions

Control	Where further action is required to reduce a Corporate Risk's risk score, actions will be documented within BMIS, assigned an action owner and a timeframe for completion.	Assessment:	
		Design	✓
		Compliance	×
Findings / Implications	<p>We confirmed for our sample of five risks from the CRR in BMIS that:</p> <ul style="list-style-type: none"> • Four of the five risks had future actions documented. Risk 9 did not have future actions documented. • For the four risks with actions documented, each action had been assigned a timeframe for completion and action owner. • We also noted that 18 of the 22 open actions in our sample were overdue. The majority of these overdue actions had due dates of 31/03/22 and the information for this sample was received in April 2022. <p>There is a greater chance of risks materialising if all risks do not have actions with responsible owners whose timeframes are reviewed and updated as they are reached.</p> <p>We have agreed an action in finding three for this issue.</p>		
Management Action	Please see finding three above.		

5. Functional Risks

Control	Functional (operational) risk registers have not been developed. In the absence of full operational risk registers, there is no process for the escalation of risks from operational registers to the corporate risk register.	Assessment:	
		Design	×
		Compliance	N/A
Findings / Implications	We noted that operational risk registers, covering functional areas under CMT members were currently not in place and were due to be developed. In the absence of these operational risk registers, there is a greater chance of risks materialising at an operational level, which could potentially have wider organisational impact.		
Management Action 4	We will develop functional risk registers and an escalation process for escalating operational risks to the Corporate Risk Register. We will also develop a process for the regular review of functional risks by an appropriate group/committee.	Responsible Owner:	Date: Priority:
		Steve Frank, Head of Strategic Support and Assurance	31 March 2023 Medium

6. Risk Appetite

Control	The risk appetite of the organisation was agreed by Authority members in 2020 but has not been revisited since then to confirm that it is still accurate.	Assessment:	
		Design	×
		Compliance	N/A
Findings / Implications	<p>We reviewed the organisation's current risk appetite, documented within a paper presented to the Audit and Standards Committee in December 2021. We were advised that the organisation's risk appetite had not been reviewed since 2020 when it was agreed. We also noted that one respondent to our survey stated that the risk appetite was far too low for the organisation. There is a greater chance of risks impacting the achievement of organisational objectives if the risk appetite is not regularly reviewed for appropriateness. Review of meeting minutes for the January 2020 CMT meeting found that there was some evidence of overarching review of the risk register. We were, however, not provided with meeting minutes to evidence the previous six-monthly review of risks by CMT.</p> <p>There is a risk of the Service being unable to demonstrate scrutiny and challenge of its risk management if a clear record of this is not maintained.</p>		
Management Action	Please see Management Action agreed in section one.		

7. Risk Owner Reviews

Control	Corporate Risks have been assigned a frequency of monthly for review by risk owners. These reviews are yet to begin taking place.	Assessment:	
		Design	×
		Compliance	N/A
Findings / Implications	<p>We were advised that, whilst monthly review of risks by risk owners was part of the revised approach to risk management in the organisation, these reviews had not yet commenced. There is a greater chance of risks materialising if they are not regularly reviewed and updated by risk owners.</p>		
Management Action 5	Risk owners will review their assigned risks on a monthly basis and ensure updates are recorded within BMIS.	Responsible Owner:	Date:
		Steve Frank, Head of Strategic Support and Assurance	31 July 2022
			Priority:
			Medium

EXECUTIVE SUMMARY – HUMAN RESOURCES – GREY BOOK RECRUITMENT

Why we completed this audit

The objective of the audit was to assess the control framework in place regarding the Human Resources Grey Book Recruitment Campaign. The 'Grey Book' or the scheme of conditions of service of the National Joint Council for Local Authority Fire and Rescue Services being wholetime and retained duty staff and also control room uniformed staff, our testing included wholetime and retained duty staff. This included a review of the methods introduced by the Authority to advertise vacancies, the transparency of the recruitment process, and how equality is achieved throughout this process.

Annually, the Authority recruits firefighters including appointing those with On-Call experience to wholetime positions in line with the allocated recruitment budget. Following the global impact of COVID-19, the Authority adapted the annual campaign approach to ensure the recruitment for wholetime positions could continue. This was achieved via additional practical assessment centres but with fewer attendees to ensure social distancing, virtual interviews, and the introduction of an App which scans individuals and issues body measurements to the Stores Department to avoid frequent physical contact when fitting BedsFRS uniform. A safe system of work (SSOW) was put in place to allow for the measuring of personal protective clothing (PPE) and Breathing Apparatus (BA).

The Authority launched a campaign in May 2021 with the intention of new recruits commencing employment from February 2022. To support the campaign and to ensure diversity and equality in the methods of entry, the Authority utilised targeted social media advertising to ensure they were targeting key demographics within the local communities. We found a total of 332 individuals submitted an application for the role of Firefighter as a result of advertisements via social media campaigns and 'Have a Go Days'. We found that of the 332 applicants that had applied, 192 (58 per cent) were progressed to online testing which we noted were completed in a timely manner. Of the 192 progressed, 101 (53 per cent) were progressed to practical assessments. Furthermore, we noted that of the 101 candidates, 40 successfully passed the online assessments, practical assessments and interviews with 14 appointed into fulltime roles and 26 placed on a holding list. These 26 staff have passed the initial recruitment stages (online testing, interviews, presentation) and were placed onto a holding list to be selected when the Authority needs to employ additional staff, this approach is considered to be more efficient.

We noted the target of 40 successful applicants was achieved by February 2022 as forecasted within the January 2022 Corporate Management Team (CMT) Report.

Conclusion

Our review found that the Authority had in place an On-Call Recruitment Policy and Procedure to support the recruitment of firefighters for the 2021/22 Grey Book Campaign. As part of the process, the initial applications and testing were anonymised to avoid any bias, with this further supported by fixed questions and a clear scoring methodology once applicants progressed to interview to ensure consistency and clarity in how the final scores were obtained. There is also a clear policy in respect of applying reasonable adjustments where required. Through review of a sample of 20 candidates, we confirmed the Authority was compliant with the Policy and found candidates were filtered out of the recruitment process via online tests, assessment centres, and interviews conducted by three panellists. Furthermore,

we found pre-employment vetting checks were performed against successful candidates and noted formal signed contracts were retained electronically by the Authority. We confirmed the Service's overall recruitment campaign was effectively executed as we noted the quota identified in January 2020 by the CMT of 40 individuals were successfully filled by the February 2022 target. We noted this comprised of 14 individuals appointed into wholetime roles and 26 placed on a holding list.

Internal audit opinion:

Taking account of the issues identified, the Authority can take substantial assurance that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied and effective.



Key findings

We identified the following findings:

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



On-Call Recruitment Policy

The Authority has developed an On-Call Recruitment Policy and Procedure which supports the recruitment of grey book campaign staff. The Policy details key guidance on the recruitment process of new employees, and record keeping. We confirmed the Policy was accessible by staff via Sharepoint and were informed by the Resourcing Manager that the Policy was made available to Human Resources staff during initial inductions.



Grey Book Recruitment Methodology

We obtained a January 2020 Corporate Management Team (CMT) Report and confirmed it detailed the Authority's Grey Book Campaign approach. As per the report, we noted the Authority intended on launching a 2021/22 recruitment campaign initiating in April/ May 2021 and ending in May 2022 to meet operational demands. To support this, we were advised by the Resourcing Manager that annually, the Authority's overall budget is reviewed, and additional allocations are made for the recruitment of firefighters. Through review of correspondences between the Head of Human Resources and the Assistant Chief Fire Officer, we confirmed the recruitment approach for 40 candidates in respect of budget requirements was agreed at a senior management level. This was further corroborated through review of the February 2020 Fire and Rescue Authority (FRA) meeting minutes. As at April 2022, we confirmed the Service had effectively met the resourcing requirements of 40 candidates as we found 14 individuals were appointed into fulltime roles and 26 were placed onto a holding list.



Selecting the Strongest Candidates

The Authority utilises various social media channels to broadcast vacancies to the public. Furthermore, we found the public and potential candidates were capable of recording their interest in vacancies via an online register. We were advised by the Recruitment Manager that the use of the register your interest enabled the Authority to carryout Positive Action initiatives targeting the Authority's underrepresented groups. Furthermore, we found that of the 332 applicants that had completed an application, 192 (58 per cent) were progressed to online testing in a timely manner. Of the 192 progressed, 101 (53 per cent) were progressed to practical assessments in a timely manner.



Online Testing

We obtained an April 2021 to March 2022 Report of Candidates to be considered to fill the Authority's Grey Book Campaign vacancies. We selected a sample of 20 candidates which consisted of wholetime and retained on-call staff. We confirmed in all instances, online test invitations were issued to individuals by email via the OLEEO recruitment system. We confirmed in all instances, tests were completed by candidates and noted test results were recorded within the testing portal in a timely manner. Of the 20 samples reviewed, we found in 15 instances candidates scored greater than 60 per cent in both the verbal reasoning and calculation tests. We therefore confirmed the 15 candidates were progressed to the practical assessments and noted confirmation emails were issued to the individuals via OLEEO. In the remaining five cases, we noted candidates scored below 60 per cent in either both or one of the tests and as such were not progressed.



Interview Invitations

Using the same sample of 20 candidates selected above, we confirmed that 15 individuals successfully passed the Authority's online tests. We found in all 15 instances, candidates were issued with automated standardised invitations for practical assessments. Of the 15 individuals that were invited to practical assessments, 13 were successful. Additionally, we found all 13 individuals were offered formal interviews and found they were captured within an overall ranking spreadsheet. We noted the spreadsheet captured both the online and practical test scores in addition to the presentation and interview scores.



Interviews Conducted

Using the same sample of 20 candidates, we found interviews were conducted in 13 instances for those that successfully passed online assessments and the practical assessments. We confirmed the interview panels consisted of one Human Resources representative and two Operational Personnel. We found in all 13 instances, outcomes of interviews were clearly recorded within the Authority's OLEEO HR system. We noted 11 of the 13 candidates were successful and noted in all instances, outcomes were communicated via automated emails from OLEEO.



Employment Checks

From the sample of 20 candidates, 11 were successful and therefore required pre-employment vetting. We confirmed the Authority performed pre-employment vetting checks against 11 successful candidates with core documents reviewed which included passports, medical including fitness tests, employment references, and outcomes of Disclosure and Barring Service (DBS) checks via a third-party (Due Diligence Checking Ltd).



Position Acceptance

Of the 11 successful candidates, we confirmed positions were accepted in ten instances. We noted formal contracts were signed by candidates and retained electronically by the Authority. In the remaining instance, we noted a candidate failed a pre-employment vetting check and consequently, a formal contract was not issued to the individual.



Lessons Learnt

Through discussion with the Resourcing Manager, we were informed that various measures were put in place to adapt to the changing environment presented by COVID-19. These included the use of remote interviews and virtual etiquette guidance documents, a reduction in the number of candidates attending practical tests, and the introduction of a uniform sizing app. By adapting the interview process, we were informed by the Recruitment Manager that the Service identified greater efficiency and flexibility resulting in an increased panellist turnout. Similarly, we were advised by the Resourcing Manager that the introduction of the app had greatly improved the efficiency of the service as virtual size fittings for new starters could be taken without the need to visit in person. Going forward, it is anticipated that both the app and use of remote interviews where appropriate will continue to be used by the Service to ensure that the efficiencies identified are transferred into the post-COVID work environment.

For more information contact

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

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

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

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

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; there are four extension requests for the Committee's consideration.

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 first summary report to the Audit and Standards Committee for the year 2022/23 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 2020/21 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 9 High Priority, 70 Medium Priority and 51 Low Priority actions have been agreed over the reporting period by the Audit and Standards Committee, of which, 1 High, 9 Medium and 2 Low are still in progress. These do not include any recommendations made in new audit reports that may be included elsewhere on this meeting's agenda, progress on those actions will be reported at subsequent Audit and Standards Committee meetings.

2.7 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).

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

3. Monitoring Report for Internal Audit and AGS Actions

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 2022/23
- 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 are four requests to extend the original completion dates on Internal Audit actions:
1. **Asset Management – Asset Tracking:** The asset tracking for equipment is proceeding well, however a 3 month delay was experienced due to a shortage of personnel. This coupled with Covid-19 absences has unfortunately delayed the project. On the equipment side we now have all stations live (14) on the system and only Stopsley’s specials are outstanding. All Rescue pumps and other Specials have been completed. The expectation is for Stopsley to be completed by the end of July, with the General Stores then being started, allowing 3 months for completion. Extension requested to October 2022.
 2. **Procurement – Proactive processes and remedial actions:** A date to present the Annual Report to CMT is awaited, taking into account other strategic priorities and the holiday period, an extension to September 2022 has been requested.
 3. **Data Quality to support CRMP:** BMIS is being populated in phases. Phase 1 being the Corporate Risk Register and started in November 2021, the CRMP action plan for 2022-23 is Phase 2. The delay is caused by integrating other action plans, such as the Grenfell action plan, functional actions plans, and a host of other requirements highlighted at the CMT away day on 8th June. Extension requested to September 2022.
 4. **Human Resources – Grey Book Recruitment:** The policy is in the process of being updated and should be completed by the end of Quarter 2. Extension requested to September 2022.
- 4.3 There are no requests 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

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

Audit Report & Date	Total Actions			Actions Completed (subject to Follow Up Audit)			Actions Completed/Superseded (no further Follow Up required or confirmed by Follow Up Audit)			Actions Currently in Progress			No of Completion Extensions Required to Date (All Actions)		
	H	M	L	H	M	L	H	M	L	H	M	L	H	M	L
Internal Audit Plan 2020/21															
Risk Management (Jul 20)		4	2					4	2						
Procurement – Proactive Processes and Remedial Action (Aug 20)		5	1					5	1					4	
Use of Risk Information (Sep 2020)		1	3					1	3						
ICT Cyber Security - Advisory (Nov 2020)		6	5					6	5						
HR - Support Staff Recruitment (Feb 2021)		1	3					1	3						
Key Financial Controls (Feb 2021)		1	1					1	1						
HR - Wellbeing (Mar 2021) <i>Re-stated (Oct 2021)</i>		4	1		4				1					1	
Service Governance (Apr 2021)		3	6		3				6						
Follow up (Jun 2021)		2	2						2		2			2	
Internal Audit Plan 2021/22															
Data Quality to support the CRMP (Feb 2022)	1	3	2		1				2	1	2			1	
Debrief and Organisational Learning (June 2022)		2	2		1				1		1	1			
Key Financial Controls (June 2022)		2	6												
Management of Assets (Airwave Radios) (June 2022)		1	2												
Human Resources - Grey Book Recruitment (May 2022)			1									1			1
Risk Management (June 2022)		5			1						4				

TOTALS	9	70	51	0	11	0	8	47	41	1	9	2	2	15	1

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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	2		

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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 progress or 'Completed')
HRW 1 (20/21)	RSM Mar 21: Final Report (20/21) <i>Restated: October 2021</i>	Human Resources – Wellbeing Head of Human Resources	Medium	<p>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:</p> <ul style="list-style-type: none"> • Policy statement signed by the Chief Fire Officer in 2021; • Additional wellbeing support, including Traumatic Risk Management (TRiM); • Current wellbeing governance structure, including the Mental Health and Wellbeing Steering Group; and • Version control of the Policy; including review frequency. 	<p>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.</p> <p>Revised 1st draft of the Policy and Guidance sent to ER Manager for first read February 2022.</p> <p>Additional wellbeing support being rolled out by the Trim Team, coordinated by the Trim Practitioners, attending Station and promoting the service, including Traumatic Risk Management (TRiM); Med 22 A updated with further information.</p> <p>Revised Wellbeing Policy published after pre-requisite consultation period and analysis of consultation responses in May 2022.</p>	Original Aug 21 Extension to: Mar 22	Completed

APPENDIX A

URN	AUDITING BODY AND SOURCE	AUDIT AREA AND RESPONSIBLE MANAGER	PRIORITY	AGREED ACTION	PROGRESS REPORT TO DATE	TIMING FOR COMPLETION	STATUS ('Not started', 'In progress or 'Completed')
AM F.up 2 (20/21)	RSM June 21: Final Report (20/21)	Asset Management – Asset Tracking Head of Governance and Asset Management	Medium	<p>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.</p> <p>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.</p>	<p>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.</p> <p>11 Stations are now live, all vehicles should be asset tracked by April followed by General Stores to complete the action.</p> <p>The asset tracking for equipment is proceeding well, however a 3 month delay was experienced due to a shortage of personnel. This coupled with Covid-19 absences has unfortunately delayed the project.</p> <p>On the equipment side we now have all stations live (14) on the system and only Stopsley's specials are outstanding. All Rescue pumps and other Specials have been completed. The expectation is for Stopsley to be completed by the end of July, with the General Stores then being started, allowing 3 months for completion. Only risk to the timing will be Operational support requirements.</p>	<p>Original April 2022</p> <p>Extension requested to: October 2022</p>	In progress

APPENDIX A

URN	AUDITING BODY AND SOURCE	AUDIT AREA AND RESPONSIBLE MANAGER	PRIORITY	AGREED ACTION	PROGRESS REPORT TO DATE	TIMING FOR COMPLETION	STATUS ('Not started', 'In progress' or 'Completed')
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: <ul style="list-style-type: none"> 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). Meetings scheduled with most of the service areas and will be completed by mid February. A Schedule Plan is being put together of priorities and key activity for discussion with CMT at their away day on 09.03.22. Date to present to CMT awaited, taking into account holiday period.	Original Nov 2021 Extension to: April 2022 Extension requested to: Sept 2022	In progress

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Action Title	Management A	Required Action	Current Position	Responsible owner	RAG	Owner	Due Date	Status
Management of Assets (Airwave Radios)	AR (21/22) 1	The Authority will review the radios detailed on its Airwave Asset Register for which a vehicle registration and/or call sign are not recorded, with this information confirmed and documented in all cases. Please refer to action three below regarding the verification of the location and assigned vehicle/user of Airwave radios.	New action	Head of Training and Asset Management	Green - Low	Jason Tai	31/12/22	In Progress
Management of Assets (Airwave Radios)	AR (21/22) 2	The Authority will introduce a log of instances where new or spare radios are installed, radios are transferred between vehicles or locations and lost/stolen radios are killed off. Key information will be recorded for each instance including: <ul style="list-style-type: none"> Whether this was an installation, transfer or killing off of the radio The date of this. The ISSI and serial number of the relevant radio The previous and new location or vehicle registration that the radio is assigned to where necessary Confirmation that the Airwave Asset Register has been updated to reflect the change Please refer to action three below regarding the verification of the location and assigned vehicle/user of Airwave radios.	New action	Head of Training and Asset Management	Green - Low	Jason Tai	31/12/22	In Progress
Management of Assets (Airwave Radios)	AR (21/22) 3	The Authority will introduce a systematic and periodic verification process for Airwave radios which have been deployed, with physical checks performed to verify the documented location or vehicle and user (where relevant) of all radios at an appropriate frequency. Documentation will be maintained to evidence that this process is being completed and that all radios have been checked, with similar evidence maintained for the periodic stock check process performed for spare radios. Where radios are found to not be in their documented location, this will be investigated and reported as required, with the Register updated to reflect the correct asset location. These revised processes will be documented within the Airwave Policy and Procedures.	New action	Head of Training and Asset Management	Amber - Medium	Jason Tai	31/12/22	In Progress

Debrief and Organisation Learning	DOL (21/22) 1	The draft Operational Debrief Schemes policy will be updated to include reference to the JOL SPoC and how incoming JOL and NOL information is reviewed and shared / implemented as appropriate, including the Operational Assurance Group responsibilities. Before approval Appendix A referring to the trigger points for formal incident debriefs will also be included. Once updated the policy will be approved by an appropriate forum and scheduled for regular review to ensure it remains up to date.	Forms part of new Operational Assurance action plan	Head of Strategic Support and Assurance	Green - Low	Steve Frank	31/12/22 Not Started
Debrief and Organisation Learning	DOL (21/22) 2	The Station Commander – Organisation Assurance will reiterate the importance to management of identifying lessons learnt during Assurance Working Group meetings. Where lessons learnt are not applicable, this will be clearly stated within meeting minutes against the incident under review. Furthermore, the Station Commander will collate all incidents reported to facilitate the analysis of trends. Incident trends will be actively reported and discussed within meetings.	Included in actions and agenda of Health and Safety Steering Group and Health and Safety Consultation Group minutes	Head of Strategic Support and Assurance	Amber - Medium	Steve Frank	31/07/22 Completed
Debrief and Organisation Learning	DOL (21/22) 3	The Service will consider implementing a method to track the occurrence of hot debriefs to ensure these are happening as required, and allowing trend analysis of the output of data. To allow this the addition of a 'Hot debrief conducted' filed to the stop message to Control will be considered.	Currently new format being designed by the health and safety advisor	Head of Strategic Support and Assurance	Amber - Medium	Steve Frank	31/12/22 In Progress
Debrief and Organisational Learning	DOL (21/22) 4	If actions on the AWG action plan are not completed by the initial target date this will be updated to reflect a new achievable target. Furthermore actions will be RAG rated to clearly show progress.	Included in the operational assurance action plan	Head of Strategic Support and Assurance	Green - Low	Steve Frank	31/12/22 Completed
Data Quality to Support CRMP	DQ (21/22) 1	The Authority will ensure that all relevant nationally and locally identified risks are included with the CRMP or CRA, where risks are excluded the reasoning will be clearly documented.		Head of Strategic Support and Assurance	Red - High	Steve Frank	31/07/22 In Progress

Data Quality to Support CRMP	DQ (21/22) 2	The Authority will ensure that it retains accurate supporting data for all figures reported to the Fire Authority. This will be aided by BMIS and will include maintaining a clear audit trail of the data used at the time of reporting.	BMIS is being populated in phases. Phase 1 being the Corporate Risk Register and started in November 2021, the CRMP action plan for 2022-23 is Phase 2. The delay is caused by integrating other action plans, such as the Grenfell action plan, functional actions plans, and a host of other requirements highlighted at the CMT away day on 8th June.	Head of Strategic Support and Assurance	Amber - Medium	Steve Frank	30/04/2022 Extension requested to: 1st September 2022	In Progress
Data Quality to Support CRMP	DQ (21/22) 3	The Authority will update the Service Assurance Framework to include the lifecycle of the CRMP, the responsibilities of key responsible personnel and the details of how the CRMP is approved.	New policy in place	Head of Strategic Support and Assurance	Amber - Medium	Steve Frank	31/07/22	In Progress
Data Quality to Support the CRMP	DQ (21/22) 4	The Authority will ensure that updates on the progress made against its five CRMP priorities are discussed through the governance structure.	New CRMP action plan for 2022-23 with 6 priorities in place	Head of Strategic Support and Assurance	Amber - Medium	Steve Frank	01/04/22	Completed
Date Quality to Support CRMP	DQ (21/22) 5	The Service will review its CRMP related to KPIs to ensure that targets are achievable and realistic.	See FRS reports from March 2022	Head of Strategic Support and Assurance	Green - Low	Steve Frank	31/07/22	Completed
Data Quality to Support CRMP	DQ (21/22) 6	The Authority will ensure that if clearly assigns implementation dates and owners for actions assigned to improve CRMP KPI performance at meetings such as the Fire Authority. Evidence will be retained to show the CMT quarterly review of KPIs.	See FRA reports including July 2022	Head of Strategic Support and Assurance	Green - Low	Steve Frank	31/07/22	Completed
Human Resources - Grey Book Recruitment	GBR (21/22) 1	The Authority will review the current On-Call Recruitment Policy. Furthermore, the Authority will ensure that the Policy captures the requirement to be reviewed on a three-yearly basis and will state the date of next review.	The policy is in the process of being updated and should be completed by the end of Quarter 2.	Resourcing Manager	Green - Low	Karen Heard	30/06/2022 Extension requested to: Sept 2022	In Progress

Key Financial Controls - Accounts Payable and General Ledger	KFC (21/22) 1	<p>The Authority will review the guidance that it has in place for accounts payable and general ledger, and update this to ensure that the following key areas are covered in sufficient detail:</p> <ul style="list-style-type: none"> • Required verification checks for new suppliers. • Supplier detail amendments. • Instances where a purchase order is not required. • Chart of account changes. • Completion of monthly close-down timetables. <p>In addition, the date of last review will be added to all financial procedures at the point they are next updated, to provide assurance that these are up to date.</p>	New action	Chief Accountant	Green - Low	Jeremy Harrison	31/12/22 Not Started
Key Financial Controls - Accounts Payable and General Ledger	KFC (21/22) 2	<p>The Authority will develop a scheme of delegation, for functions excluding the approval of requisitions and invoices, which clearly details the key responsibilities and financial authorisation limits which have been retained by the Authority, delegated to the Chief Fire Officer/Chief Executive and the Treasurer, and further delegated to key staff and Committees. If management determines that such a control is not necessary, this will be reported to and agreed by the Audit and Standards Committee.</p>	New action	Chief Accountant	Green - Low	Jeremy Harrison	31/12/22 Not Started
Key Financial Controls - Accounts Payable and General Ledger	KFC (21/22) 3	<p>Staff will be issued with a reminder of the need to ensure that purchase orders are raised and approved prior to being committed to expenditure, except for circumstances where non-PO invoices are appropriate. In addition, the Chief Accountant will investigate whether the Finance System can be used to generate a report of all retrospective purchase orders. If this is possible, then this report will be run periodically to analyse the proportion of retrospective purchase orders being raised, with action taken to address frequent use of inappropriate retrospective purchase orders by departments, such as additional training. Refresher training will also be held on why it is important to raise Purchase Orders (PO's), the system for raising them, the use of descriptions and documentation to support the PO.</p>	New action	Chief Accountant	Green - Low	Jeremy Harrison	31/12/22 Not Started

Key Financial Controls - Accounts Payable and General Ledger	KFC (21/22) 4	We will continue ongoing work to raise the profile of the prompt payment KPI, including adding this to the new corporate dashboard, and reporting this to the Corporate Management Team each month for additional scrutiny. In addition, actions will be developed to address the main causes of invoices being paid late and to improve performance of the prompt payment KPI, with these actions documented and monitored through to completion.	New action	Chief Accountant	Green - Low	Jeremy Harrison	31/03/23	Not Started
Key Financial Controls - Accounts Payable and General Ledger	KFC (21/22) 5	The process by which access to Great Plains is removed for leavers will be reviewed to identify any improvements which can be made to ensure that access is being revoked in a timely manner. In addition, the Great Plains user list will be reviewed periodically to ensure that all users are current staff members.	New action	Chief Accountant	Green - Low	Jeremy Harrison	31/12/22	Not Started
Key Financial Controls - Accounts Payable and General Ledger	KFC (21/22) 6	The Authority will liaise with the ICT Shared Services Team to implement a process whereby incremental back-ups of the finance system are completed daily, with full back-ups completed weekly and monthly. If daily back-ups are not implemented, this will be reported to the Audit and Standards Committee, and the associated risk will be formally accepted by the Committee. Once the revised frequency has been agreed, the finance system will then be periodically backed-up in line with this, with evidence of this clearly retained.	New action	Chief Accountant	Amber - Medium	Jeremy Harrison	31/12/22	Not Started
Key Financial Controls - Accounts Payable and General Ledger	KFC (21/22) 7	We will ensure that suspense account entries identified for clearing from these reconciliations are followed up and cleared in a timely manner.	New action	Chief Accountant	Green - Low	Jeremy Harrison	31/12/22	Not Started

Key Financial Controls - Accounts Payable and General Ledger	KFC (21/22) 8	The need to include a description of the reason why overtime was performed as part of the comments section of the claim form will be made a mandatory requirement. This will be communicated to staff, along with a reminder of the correct rates to claim and the need for approvers to review claims in sufficient detail to ensure that rates are correct, and that reasoning has been recorded. The Payroll Team will periodically review all overtime claims made to ensure that the reason for the claim is being recorded, with action taken to address repeated instances where this is not recorded. Consideration will also be given as to whether data analysis can be used to identify claims paid at non-standard rates, with these investigated to ensure that this was appropriate.	New action	Chief Accountant	Amber - Medium	Jeremy Harrison	31/12/22	Not Started
Risk Management	RM (21/22) 1	The draft Corporate Risk Policy will be approved and made available to relevant staff. Further guidance on risk assessment, review, monitoring and reporting will be established. The organisation's risk appetite will be formally documented in the Corporate Risk Policy and be subject to regular review for appropriateness.	Approved but not yet shared with all staff. Risk appetite was reviewed by CMT in June but not yet Members. This will form further CMT and Member workshops	Head of Strategic Support and Assurance	Amber - Medium	Steve Frank	31/07/22	In Progress
Risk Management	RM (21/22) 2	A formal training programme for risk management will be developed and delivered, including refresher training at appropriate intervals.	We are working with our Training centre to develop this	Head of Strategic Support and Assurance	Amber - Medium	Steve Frank	31/12/22	Not Started
Risk Management	RM (21/22) 3	We will develop the CRR held within BMIS to ensure: <ul style="list-style-type: none"> • Risk descriptions clearly describe both the cause and impact of a risk • All risks have controls documented against them • Sources of assurance are recorded against each risk • All risks have future actions documented • All future actions are reviewed and updated if the due date is reached. 	Community Risk Analysis is due for completion by the end of July 2022	Head of Strategic Support and Assurance	Amber - Medium	Steve Frank	31/03/23	In Progress

Risk Management	RM (21/22) 4	We will develop functional risk registers and an escalation process for escalating operational risks to the Corporate Risk Register. We will also develop a process for the regular review of functional risks by an appropriate group/committee.	Available for each community fire station but not yet consistent across all functions including HR and SSA	Head of Strategic Support and Assurance	Amber - Medium	Steve Frank	31/03/23	In Progress
Risk Management	RM (21/22) 5	Risk owners will review their assigned risks on a monthly basis and ensure updates are recorded within BMIS.	Now carried out monthly	Head of Strategic Support and Assurance	Amber - Medium	Steve Frank	31/07/22	Completed

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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.	<p>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.</p> <p>The revenue budget, capital programme and council tax was set by the FRA on 10 February 2022, however, only a one year CSR was provided.</p>	In Feb 2022	Completed
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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REPORT AUTHOR: MONITORING OFFICER
SUBJECT: REVIEW OF CODE OF CONDUCT AND ANNUAL REPORT ON STANDARDS

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

Background Papers: None

PURPOSE:

To consider any relevant issues regarding ethical standards that have arisen in the last twelve months and to review the Authority's Code of Conduct.

RECOMMENDATION:

That the Committee gives further consideration to the adoption of the LGA Model Code of Conduct.

- 1 Local Complaints
- 1.1 During the last year no complaints have been received concerning Members of the Fire and Rescue Authority.
- 2 LGA Model Code of Conduct
- 2.1 The FRA's current Code of Conduct complies with the requirements of the Localism Act 2011 and was adopted when the Act came into force in 2012. In January 2021 and acting on a recommendation made by the Committee on Standards in Public Life, the LGA published a Model Code of Conduct which was considered by this Committee

in March 2021. The Committee asked the Monitoring Officer to consult with the three constituent local authorities and to present a further report when the Government had responded to the report of the Committee on Standards in Public Life.

- 2.2 The Government published its response to the report of the Committee on Standards in Public Life on 18 March 2022 and a copy of that response is available using the following link:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1061773/Government_response_to_CSPL_review_of_local_government_ethical_standards.pdf

- 2.3 The Government's comment on the proposed model code of conduct is neutral and states as follows:

The Localism Act 2011 states that relevant authorities must promote and maintain high standards of conduct by members and co-opted members. It requires these authorities to adopt a code of conduct for their councillors. Authorities can determine the content of their own code of conduct. However, codes must conform to the seven 'Nolan' principles of standards in public life: selflessness, integrity, objectivity, accountability, openness, honesty, and leadership. Relevant authorities for the purposes of these requirements include local authorities in England, namely county councils, district councils, London borough councils and parish and town councils.

It is for individual councils to set their own local code, in line with the Act. The Government has previously published a light-touch illustrative code of conduct.

The Local Government Association has worked with sector representative bodies to update its own suggested code of conduct, with the intention that this new suggested code could establish a consistent benchmark that local authorities can amend or add to as they see fit to reflect local circumstances and priorities. The Local Government Association published the updated code of conduct in January 2021. However, it remains a local decision on whether this model code is adopted.

- 2.4 The Constituent local authorities have each considered the LGA's model code of conduct with Central Beds Council adopting it to date.

**JOHN ATKINSON
MONITORING OFFICER**

For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
14 July 2022

REPORT AUTHOR: ASSISTANT CHIEF OFFICER/FRA TREASURER

SUBJECT: WORK PROGRAMME 2022/23

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

Background Papers: None

PURPOSE:

To review and report on the work programme and to provide Members with an opportunity to request additional reports for the Audit and Standards Committee meetings for 2022/23.

RECOMMENDATION:

That Members consider the work programme for 2022/23 and note the 'cyclical' Agenda Items for each meeting in 2022/23.

GAVIN CHAMBERS
ASSISTANT CHIEF OFFICER/FRA TREASURER

AUDIT AND STANDARDS COMMITTEE - PROGRAMME OF WORK 2022/23

Meeting Date	'Cyclical' Agenda Items		Additional/Commissioned Agenda Items	
	Item	Notes	Item	Notes
29 Sept 2022	External Audit Progress Report (E&Y)		Abatement Policy	Added by ACO
	External Audit Plan 2022/23 (E&Y)	Deferred from July 2022		
	Internal Audit Progress Report			
	Internal Internal Audit Actions Update			
	Statement of Assurance			
	Review of Fire Authority's Effectiveness (<i>Biennial review – due 2022/23</i>)			
	Corporate Risk Register - Exception Report			
	Work Programme 2022/23			

Meeting Date	'Cyclical' Agenda Items		Additional/Commissioned Agenda Items	
	Item	Notes	Item	Notes
12 January 2023	External Auditor's Annual Report Year Ended 31 March 2022			
	Internal Audit Progress Report (RSM)			
	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			
	Review of the Audit and Standards Committee Effectiveness (<i>Biennial review – due 2022/23</i>)			
	Corporate Risk Register - Exception Report			
	Work Programme 2022/23			

Meeting Date	'Cyclical' Agenda Items		Additional/Commissioned Agenda Items	
	Item	Notes	Item	Notes
2 March 2023	External Audit Plan 2023/24 (E&Y)			
	Ernst & Young Quality Assurance Processes			
	Internal Audit Progress Report			
	Internal Audit Strategy 2023/24 to 2025/26			
	Internal Audit Actions Update			
	Update to the Authority's Finance Regs (<i>Biennial review – due 2023</i>)			
	Annual Review of the Fire Authority's Effectiveness (<i>Biennial review – due 2022/23</i>)			
	Annual Review of entire Corporate Risk Register	Restricted report		
	Review of Work Programme 2022/23	Forward plan for 2023/24		

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A of the Local Government Act 1972.

Document is Restricted

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