



# 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, 29 September 2022** starting at **10.00 am**.

Graham Britten  
Monitoring Officer

### A G E N D A

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

<b>Item</b>	<b>Subject</b>	<b>Lead</b>	<b>Purpose of Discussion</b>
3.	Communications	Chair	
4.	Minutes	Chair	To confirm minutes of the meeting held on 14 July 2022 (Pages 5 - 14)
5.	Public Participation		To receive any questions put to the Authority under the Public Participation Scheme
6.	External Audit Update	Ernst and Young	Verbal update
7.	Internal Audit Progress Report (RSM)	RSM	To consider a report (Pages 15 - 34)
8.	Internal Audit Actions Update	HSSA	To consider a report (Pages 35 - 58)
9.	Abatement Policy	ACFO	To consider a report (Pages 59 - 84)
10.	Review of Work Programme 2022/23	ACO	To consider a report (Pages 85 - 88)

**Local Government Act 1972: Schedule 12A (as amended) - Exclusion of 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.

<b>Item</b>	<b>Subject</b>	<b>Lead</b>	<b>Purpose of Discussion</b>
11.	Corporate Risk Register - Exception Report	HSSA	To consider a report (Pages 89 - 102)
	Next Meeting	10.00 am on 12 January 2023 at Conference Room, Fire and Rescue Service Headquarters, Kempston, Bedford MK42 7NR	

**Item**

**Subject**

**Lead**

**Purpose of Discussion**

### **DECLARATIONS OF INTEREST**

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

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

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**MINUTES OF THE AUDIT AND STANDARDS COMMITTEE  
INFORMAL MEETING HELD ON 14 JULY 2022 AT 10.00am**

Present: Councillors C Atkins (Chair), R Berry, J Burnett, D Franks, J Gambold and I Shingler  
Mr J Atkinson, ACFO A Kibblewhite, ACO G Chambers and Mr S Frank  
Ms J Kriek, Ernst & Young  
Ms L Davies, 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.

22-23/ASC/001 Apologies

- 1.1 There were no apologies.
- 1.2 Ms J Kriek advised that Mr N Harris was unable to attend the meeting.

22-23/ASC/002 Election of Vice Chair

**RESOLVED:**

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

22-23/ASC/003 Declarations of Disclosable Pecuniary and Other Interests

- 3.1 There were no declarations of interest.

#### 22-23/AS/004 Communications

- 4.1 The Committee received RSM's Emergency Services News briefings for March and June 2022.
- 4.2 The Assistant Chief Officer and Treasurer made reference to the section on environmental, social and governance (ESG) considerations. These had been discussed during the Treasury Management training provided by Link Asset Services at the recent Member Development Day. Members had agreed to discuss ESG in relation to the Authority's investment portfolio in greater depth, recognising that more ethical investments often had a lower rate of return.

#### **RESOLVED:**

That the communications be received.

#### 22-23/ASC/005 Minutes

#### **RESOLVED:**

That the Minutes of the meeting held on 3 March 2022 be confirmed as a true record.

#### 22-23/ASC/006 Public Participation

- 6.1 There were no members of the public present.

#### 22-23/AS/007 Review of Terms of Reference

- 7.1 Mr J Atkinson, Monitoring Officer, presented his report on the annual review of the Committee's terms of reference. No changes to the current terms of reference were being proposed; however, proposed changes may arise from the forthcoming independent review of governance.
- 7.2 Councillor Franks commented that the terms of reference may require review if the governance arrangements were changed as a result of responsibility for the Fire and Rescue Service being transferred to the Police and Crime Commissioner.

#### **RESOLVED:**

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

22-23/AS/008 External Auditor's Annual Report Year Ended March 2021

- 8.1 Ms J Kriek of Ernst & Young introduced the Provisional Audit Planning Report for the year ended 31 March 2021. This was the first such report that included the new value for money commentary. As a result of changes in the National Audit Office Code, EY had reported specifically on three areas: financial sustainability, governance and improving economy, efficiency and effectiveness. No significant issues had been identified.
- 8.2 In relation to the valuation of land and buildings, EY had found that the estimates provided by the Service's valuers were lower than anticipated, but still within an acceptable range. EY had asked that these differences be addressed, as it had done in previous years.
- 8.3 Ms Kriek reported on the proposed audit fees. These were on the lower end of the scale fees agreed through the Public Sector Audit Appointments Limited (PSAA). All fees were subject to approval by the PSAA, even when agreed locally.
- 8.4 The Committee was advised that EY was still subject to resourcing issues and Ms Kriek could not confirm when the audit of the 2021/22 Statement of Accounts would be undertaken at this stage.
- 8.5 As had been previously reported, Mr N Harris was leaving EY and Ms Kriek hoped that the new audit manager would be in post prior to the next meeting of the Committee.
- 8.6 In response to questions from the Committee, Ms Kriek advised that the final fee comprised the scale fee for the audit of the statement of accounts, as well as fees charged for additional work undertaken as part of that audit. This was within the range of scale fees produced by PSAA.
- 8.7 The Committee noted that there were no practical implications arising from the lower than expected land valuations, as there was no intention to sell the land or buildings currently owned by the Service. The Assistant Chief Officer and Treasurer reported that there were small areas of land that could be considered for sale as part of the annual budget-setting process, although there was no current intention to sell.

**RESOLVED:**

That the submitted Auditor's Annual Report for the year ended 31 March 2021 be received.

## 22-23/AS/009 Draft 2021/22 Statement of Accounts and Annual Governance Statement

- 9.1 The Assistant Chief Officer and Treasurer referred to the draft 2021/22 Statement of Accounts that had been circulated via email to Members the previous day. These were awaiting final review and signature prior to being published in advance of the statutory deadline of 31 July 2022.
- 9.2 Although there was no statutory requirement to submit the unaudited version of the Statement of Accounts to the Committee, it was considered to be good practice. It had been the intention for the Chief Accountant to introduce the Statement of Accounts to the Committee, but he was unable as a result of sickness absence.
- 9.3 The Assistant Chief Officer suggested that, prior to the submission of the audited Statement of Accounts, a Member briefing on the Statement of Accounts be arranged, either immediately prior to the meeting or in the week before, to guide Members through the key points prior to the formal consideration of the Statement of Accounts, including a discussion on the Service's level of reserves.
- 9.4 It was anticipated that the audited version of the Statement of Accounts would be submitted to the January 2023 meeting of the Committee, although it was acknowledged that this was subject to EY being able to resource and complete the audit in advance of that meeting.
- 9.5 In response to a question about capital spend, the Assistant Chief Officer confirmed that there was a high level of spend on ICT. This had included investment in the UK's first cloud-based control system. In relation to planned property maintenance, repairs under £10,000 were funded by revenue. Only repairs over this threshold would be reported as capital expenditure.
- 9.6 The increases in the technical area from £92,000 to £123,000 and in fuel from £23,000 to £42,000 were noted. Whilst it was recognised that fuel costs had increased, the Assistant Chief Officer and Treasurer assured Members that the Service was part of a consortium for the purchase of fuel which achieved better value and minimised fluctuation in costs.
- 9.7 The section on other creditors related primarily to grants which may be awarded for a specific purpose which the Service could not fulfil and would therefore need to be paid back. The risk of this was very small and the Assistant Chief Officer could not recall the Service being required to repay grants.

### **RESOLVED:**

1. That the pre-external audit version of the 2021/22 Statement of Accounts be received.
2. That a Member briefing be arranged in advance of the formal submission of the 2021/22 Statement of Accounts to the Committee at a future meeting.

## 22-23/ASC/010 Ernst & Young Quality Assurance Processes

- 10.1 Members were asked to consider the effectiveness of the quality assurance processes in place for the Fire and Rescue Authority's External Audit arrangements. In this respect, Members had been provided with a link to EY's transparency report from 2021.
- 10.2 Ms Kriek expanded upon EY's quality assurance processes. This included both internal and external reviews to ensure that the quality of audits was safeguarded.
- 10.3 In response to a question, the Assistant Chief Officer and Treasurer reported that EY was not contracted by the Service to provide consultancy services. Ms Kriek added that Channel 1 clients, or those for whom EY was the appointed external auditor, could not be provided with general consultancy services. There were minimal services which could be provided to reduce any perceived conflict of interest.

### **RESOLVED:**

That the effectiveness of the quality assurance processes of the Fire and Rescue Authority's external auditors Ernst and Young be confirmed.

## 22-23/ASC/011 Internal Audit Annual Report 2021/22

- 11.1 Ms L Davies of RSM, presented the annual report on progress made against the internal audit plan for 2021/22. A positive audit opinion had been awarded for 2021/22. RSM, as the internal auditors, had found that the Authority had an adequate and effective framework for risk management, governance and internal control in place, but had identified further enhancements to the framework to ensure that it remained adequate and effective.

### **RESOLVED:**

That the report be received.

## 22-23/ASC/012 Internal Audit Progress Report 2021/22 and 2022/23

- 12.1 Ms L Davies of RSM submitted a report on progress made against the internal audit plan for 2021/22. Five audits had been finalised since the last meeting of the Committee in March 2022. These were: debrief and organisational development, key financial controls, management of assets, risk management and HR – Grey Book recruitment. The first three audit areas had been awarded opinions of reasonable assurance, with risk management awarded partial assurance and the Grey book recruitment awarded substantial assurance.

12.2 Ms Davies reported that risk management was currently an area in transition and that this had been acknowledged. Good progress had been made and there were a number of areas requiring further progress that had been identified as part of the internal audit process, including the development of a formal programme of training and the review of Corporate Risks within BMIS to ensure that the requirements of the risk management approach were consistently applied. It had also been noted that risk owner monthly reviews were not yet consistently taking place, operational risk registers at station level had not been developed and the organisation's risk appetite had not been reviewed since 2020.

12.3 All actions arising from the audits had been agreed by management.

**RESOLVED:**

That the report be received.

22-23/ASC/013 Internal Audit Actions Update

13.1 Mr S Frank, the Head of Strategic Support and Assurance, introduced the report which provided a summary statistical analysis of actions arising from internal audit reports over the last three financial years to date and from the Fire and Rescue Authority's current Annual Governance Statement; together with any exception report on those actions currently in progress, progress to date on current action plans and proposals to extend the original timing for completion.

13.2 In total, there were 130 management actions over the reporting period, with 107 of those having been completed. Extension requests were being sought in relation to the following four areas:

- Asset Management – Asset Tracking: it was recognised that this was a large project and had been proceeding well but had been delayed due to a shortage of personnel and sickness absence. All stations were live on the system with only Stopsley's specials, general stores, which had not been part of the original project plan, and the Training Centre outstanding. An extension was being requested to October 2022.
- Procurement – Proactive processes and remedial actions: this had been delayed as a result of other strategic priorities and the holiday period. An extension to September 2022 was being requested.
- Data Quality to support CRMP: There had been a delay caused by the integration of other action plans, such as the Grenfell action plan, functional actions plans, and other additional requirements. An extension was being requested to September 2022.

- Human Resources – Grey Book Recruitment: the policy was in the process of being updated and should be completed by the end of Quarter 2. An extension was being requested to September 2022.

13.3 The Committee thanked RSM for highlighting areas that might be of concern and to Officers for supporting the resolution of any issues by implementing the agreed management actions.

**RESOLVED:**

1. That progress made to date against action plans be acknowledged.
2. That the four extension requests above be approved.

22-23/ASC/014 Review of Code of Conduct and Annual Report on Standards

14.1 Mr J Atkinson, Monitoring Officer, introduced his report on developments relating to the standards function during 2021/22. No complaints had been lodged against Members of the Authority during this time.

14.2 Further to a previous report submitted to the Committee in March 2021, the Monitoring Officer requested that Members consider whether the Authority should seek to adopt the model Code of Conduct prepared by the Local Government Association. It was noted that the Model Code of Conduct produced by the Local Government Association had not been widely adopted by local authorities, and Central Bedfordshire was the only one of the three constituent authorities that had done so.

14.3 In previous discussions, the Monitoring Officer had also been requested to advise the Committee on the Government's response to the report on standards in public life. The relevant Minister responded to this in a very neutral manner.

14.4 Given that local government elections were due to take place in May 2023, it was not deemed appropriate to adopt a new model Code of Conduct at this time.

**RESOLVED:**

1. That the update on standards be received.
2. That the Local Government Association's Model Code of Conduct not be adopted at this time.

22-23/ASC/015 Work Programme 2022/23

15.1 The Committee considered the proposed work programme for 2022/23. It was noted that the Committee would receive the External Audit Plan for 2022/23 at its next meeting on 29 September 2022 and the Statement of Accounts 2021/22 at its meeting in January 2023, subject to the completion of the external audit.

15.2 No additions were made to the Work Programme.

**RESOLVED:**

That the Committee's Work Programme for 2022/23 be received.

22-23/ASC/016 Annual Review of entire Corporate Risk Register

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

**SUBJECT:** INTERNAL AUDIT PROGRESS REPORT 2021/22 and 2022/23

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For further information  
on this report contact: Lauren Fair  
Business Support Manager

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Background Papers: RSM Strategy for Internal Audit  
Bedfordshire Fire Authority 2021/22 to 2022/23

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**PURPOSE:**

To receive and consider a report on progress made against the internal audit plan for 2021/22 & 2022/23

**RECOMMENDATION:**

That the submitted report be received.

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1. Introduction

1.1 An internal audit plan for 2022/23 was agreed by this Committee at its meeting on 3 March 2022..

1.2 A report by RSM on progress made against the internal audit plan for 2021/22 & 2022/23 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

29 September 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.

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## 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. One audit has been finalised since the last meeting. The audits highlighted in bold have been finalised since the last meeting. A copy of the executive summary and action plan is included as an appendix to this report.

Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Planned Timing (as per ANA)
		L	M	H	
<b>2021/22</b>					
<b>Follow up</b>	<b>Final - Advisory</b>	<b>0</b>	<b>6</b>	<b>1</b>	<b>Q4</b>
<b>2022/23</b>					
ICT – Digitalised Systems User Proficiency	Draft – Issued 9 September 2022				Q1
Data Quality – Information Management and Governance Arrangements including GDPR	In Progress				Q1
Risk Management	To commence 10 October 2022				Q3
Key Financial Controls	To commence 14 November 2022				Q3
Follow Up	To commence 6 March 2023				Q4

This completes our audit plan for 2021/22.

## 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.

## Changes to the audit plan

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

### Changes reported previously

The organisation is commissioning the LGA to conduct an independent review of governance and as such was agreed to 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 recently issued our Emergency Services benchmarking of internal audit findings 2021/22

At the assignment level, this benchmarking provides:

- a comparison of the numbers of actions agreed;
- the assurance opinions provided across the sector in our client base; and
- a summary of those key areas where high priority internal audit management actions were agreed.

This paper provides a benchmark for our individual clients, to self-assess themselves against all of our fully outsourced emergency services internal audit clients.

The benchmarking data provided in this report is based on all of the internal audit assurance reports we have issued to our emergency services clients during the audit year 2021/22. This will provide you with a useful snapshot of your organisation's performance against others in the sector.

## 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)

# FOLLOW UP - EXECUTIVE SUMMARY

## Background

We have undertaken a review to follow up on progress made to implement the previously agreed management actions from the following audits:

- Use of Risk Information (1.20/21)
- Risk Management (2.20/21)
- Procurement - Proactive Processes and Remedial Action (3.20/21)
- Cyber Essentials (4.20/21)
- Human Resources – Support Staff Recruitment (5.20/21)
- Key Financial Controls (6.20/21)
- Human Resources – Wellbeing (7.20/21)
- Service Governance (8.20/21)
- Follow Up (9.20/21)

The management actions considered in this review comprise of 27 medium priority actions. The focus of this review was to allow management to take assurance that all medium priority actions previously agreed during these reviews have been adequately implemented, no high priority were identified within the audits.

## Conclusion

Of the 27 management actions followed up, we were able to confirm that six had been fully implemented. In the remaining 21 instances five actions had not been fully implemented and for 16 actions we did not receive evidence to support the completion of the actions.

### 1.1 Action tracking

Action tracking enhances an organisation's risk management and governance processes. It provides management with a method to record the implementation status of actions made by assurance providers, whilst allowing the Audit & Standards Committee to monitor actions taken by management. As part of our Follow Up review, we have verified this information and completed audit testing to confirm the level of implementation stated and compliance with controls.

Action tracking is undertaken by Bedfordshire Fire & Rescue Authority's management on a regular basis, with an update provided to the Audit & Standards Committee at each meeting. As part of our Follow Up review, we have attempted to verified this information and completed audit testing to confirm the level of implementation stated and compliance with controls.

For the actions, our findings did not verify the status of implementation of all management actions as reported to the Audit & Standards Committee via the internal action tracking process. We identified differences as follows:

<b>Audit</b>	<b>Reported as complete</b>	<b>Agreed</b>	<b>Comment</b>
Use of Risk Information (1.20/21)	1	0	No evidence provided
Risk Management (2.20/21)	4	3	One partly but not yet fully implemented
Procurement – Proactive Processes and Remedial Action (3.20.21)	5	2	Three no evidence provided
Cyber Essentials (4.20/21)	6	0	No evidence provided
Human Resources - Support staff Recruitment (5.20/21)	1	0	The action has been partly but not yet fully implemented as evidence not provided for one element
Key Financial Controls (6.20/21)	1	0	No evidence provided
Human Resources Wellbeing (7.20/21)	4	1	One action has been partly but not yet fully implemented, one not implemented and two no evidence provided
Service Governance (8.20/21)	3	0	One action has been partly but not yet fully implemented and two no evidence provided
Follow Up (9.20/21)	2	0	One action has been partly but not yet fully implemented and one no evidence provided

## Progress on actions

The following table includes details of the status of each management action:

Implementation status by review	Status of management actions					
	Number of actions agreed	Impl. (1)	Impl. ongoing (2)	Not impl. (3)	Superseded (4)	Completed or no longer necessary (1) + (4)
Use of Risk Information (1.20/21)	1	0	0	1	0	0
Risk Management (2.20/21)	4	3	1	0	0	3
Procurement – Proactive Processes and Remedial Action (3.20/21)	5	2	0	3	0	2
Cyber Essentials (4.20/21)	6	0	0	6	0	0
Human Resources – Support Staff Recruitment (5.20/21)	1	0	1	0	0	0
Key Financial Controls (6.20/21)	1	0	0	1	0	0
Human Resources – Wellbeing (7.20/21)	4	1	1	2	0	1
Service Governance (8.20/21)	3	0	1	2	0	0
Follow Up (9.20/21)	2	0	1	1	0	0
<b>Total</b>	<b>27</b>	<b>6</b>	<b>5</b>	<b>16</b>	<b>0</b>	<b>6</b>

## 2 DETAILED FINDINGS AND MANAGEMENT ACTIONS

We have only included those actions below where they were found to be partly implemented, or a finding to raise for management attention. We have included in the appendices below those actions fully implemented, or where evidence was not provided.

Status	Detail
1	The entire action has been fully implemented.
2	The action has been partly though not yet fully implemented.
3	The action has not been implemented.
4	The action has been superseded and is no longer applicable.
5	The action is not yet due.

### 1. General

**Action tracking** Action tracking enhances an organisation’s risk management and governance processes. It provides management with a method to record the implementation status of actions made by assurance providers, whilst allowing the Audit & Standards Committee to monitor actions taken by management. As part of our Follow Up review, we verify this information and complete audit testing to confirm the level of implementation stated and compliance with controls.

Action tracking is undertaken by Bedfordshire Fire & Rescue Authority’s management on a regular basis, with an update provided to the Audit & Standards Committee at each meeting. As part of our Follow Up review, we have attempted to verify this information and complete audit testing to confirm the level of implementation stated and compliance with controls.

**Audit finding** Previously evidence to confirmation implementation of management actions was obtained by management prior to sign off and reporting to the Audit & Standards Committee, but we understand this is no longer in place.

As part of our audit we were unable to verify the implementation of 16 of the 27 management actions, in addition for a further five, whilst we were provided with evidence of the implementation of parts of the action, this did not evidence implementation of the full action. Therefore we were unable to confirm the status of the management actions as reported to the Audit & Standards Committee via the internal action tracking process.

<b>Management Action 1</b>	Management should ensure that all elements of the management actions are implemented before reporting this as closed, in addition, evidence must be retained and available for review to support the implementation.	<b>Responsible Owner:</b> Steve Frank	<b>Date:</b> 31/03/23	<b>Priority:</b> High
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**2. Risk Management (2.20/21)**

**Original management Action / priority** The Service Assurance Framework will be reviewed as part of the decision-making process in moving to a new risk management system, to ensure it reflects the policies and procedures established as part of that decision. Where local heads are required to maintain risk registers, this process will be complied with. **(Medium)**

**Audit finding / status** Through our risk management review we confirmed a Risk Management System has been implemented. However 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.

As per our separate review of risk management undertaken in 2021/22, 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.

**The action has been partly but not yet fully implemented.**

<b>Management Action 2</b>	Risk owners will review their assigned risks on a monthly basis and ensure updates are recorded within BMIS.	<b>Responsible Owner:</b> Steve Frank	<b>Date:</b> 31/03/23	<b>Priority:</b> Medium
	As per our separate review of risk management undertaken in 2021/22, 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.			

**3. Human Resources – Support Staff Recruitment (5.20/21)**

**Original management action / priority** The organisation will ensure that there is a clear record of CMT discussion and approval of new posts.  
 The supporting evidence will then be supplied to the Recruitment Team. The Authorisation to Increase Base Establishment Form will also be updated to remove the HR approval section. Supporting evidence for the actioning of posts by HR will continue to be retained by email.  
**(Medium)**

**Audit finding / status** Through review of the Authorisation to amend Base Establishment Form we confirmed HR approval had been removed. However, we were not provided with any evidence in relation to there being a clear record of CMT discussion and approval of new posts as the minutes provided did not include any detail regarding this.  
 In the absence of CMT oversight and approval of new posts there is a risk that new posts may not be in line with post requirements and posts may be actioned without approval.  
**The action has been partly but not yet fully implemented.**

<b>Management Action 3</b>	The organisation will ensure that there is a clear record of CMT discussion and approval of new posts.	<b>Responsible Owner:</b> Sarah Fecondi	<b>Date:</b> 31/03/23	<b>Priority:</b> Medium
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**4. Human Resources – Wellbeing (6.20/21)**

**Original management action / priority** The Service will ensure that the Wellbeing Policy is reviewed, revised as appropriate and communicated to staff, following completion of the audit and HMICFRS’s inspection. Areas for revision include, but are not limited to:

- Policy statement signed by the Chief Fire Officer in 2021;
- Additional wellbeing support, including Traumatic Risk Management (TRiM);
- Current wellbeing governance structure, including the Mental Health and Wellbeing Steering Group; and
- Version control of the Policy, including review frequency. **(Medium)**

**Audit finding / status** We confirmed through review of the Wellbeing Matters Policy that it includes the policy statement and roles and responsibilities of staff at all levels although noted that this had not been signed by the Chief Fire Officer, and the policy provided was in respect of Essex County Fire and Rescue Service. We also noted reference was made to the Traumatic Risk Management (TRiM).

We also noted that the policy had not been revised to include the following:

- A completed version control summary
- Current wellbeing governance structure, including the Mental Health and Wellbeing Steering Group

There is a risk that if the wellbeing policy has not been revised to reflect the above then staff may not be following the most up to date policy and therefore may not be able to reflect on the most up to date practices within wellbeing.

**The action has been partly but not yet fully implemented.**

<b>Management Action 4</b>	The organisation will ensure that the Wellbeing Policy is 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:	<b>Responsible Owner:</b> Sarah Fecondi	<b>Date:</b> 31/03/23	<b>Priority:</b> Medium
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- Completed version control of the policy.
- Current wellbeing governance structure, including the Mental Health and Wellbeing Steering Group
- Refers to the correct organisation and structure throughout

**5. Human Resources – Wellbeing (6.20/21)**

**Original management action / priority** The Service will devise a means by which the TRiM Contact Activity Log can be reconciled with the sources of contact, such as tip sheets, so to take assurance that all potentially affected staff and officers are engaged by the TRiM Team.  
 Further to this, the Service will also consider capturing and analysing TRiM statistics, such as response rate, to explore means to improve staff utilisation of TRiM support. **(Medium)**

**Audit finding / status** Through review of the TRiM activity log we were unable to identify how the log can be reconciled to tip sheets. In addition we were not provided with evidence to confirm the Service capture and analyse TRiM statistics.  
 There is a risk that the Service cannot be assured that all potentially affected individuals who should have been contacted have indeed been contacted.  
**The action has not been implemented.**

<b>Management Action 5</b>	The Service will devise a means by which the TRiM Contact Activity Log can be reconciled with the sources of contact, such as tip sheets, so to take assurance that all potentially affected staff and officers are engaged by the TRiM Team.  Further to this, the Service will also consider capturing and analysing TRiM statistics, such as response rate, to explore means to improve staff utilisation of TRiM support.	<b>Responsible Owner:</b> Sarah Fecondi	<b>Date:</b> 31/03/23	<b>Priority:</b> Medium
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**6. Service Governance (8.20/21)**

**Original management action / priority** The Service will add to the Corporate Management Team agendas, the nature of each agenda item (presentation, report or verbal) and whether the item is for information only or a decision is required.  
 Where a decision is required, this will be documented within the minutes (the outcome or whether it has been postponed). **(Medium)**

**Audit finding / status** We were not provided with any agendas to confirm whether the nature of each agenda item was indicated as to whether it was a presentation, report, or verbal.  
 Review of a sample of CMT meeting minutes and an Action Log confirmed that decisions and actions were being recorded.  
**The action has been partly but not yet fully implemented.**

<b>Management Action 6</b>	The Service will add to the Corporate Management Team agendas, the nature of each agenda item (presentation, report or verbal) and whether the item is for information only or a decision is required.	<b>Responsible Owner:</b> Steve Frank	<b>Date:</b> 31/12/22	<b>Priority:</b> Medium
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**7. Follow Up (9.20/21)**

**Original management action / priority** When BlueLight has been implemented the Authority will ensure that when stock items are issued from stores to their final destination, the stock system and individual station equipment lists are correctly coded to show the movements.  
 Evidence of the local stock list including correct location coding should be available where required. Training around issuing stock and recording this on the system will also be delivered for members of staff responsible for each store. **(Medium)**

**Audit finding / status** Through review of the Stock Adjustment Spreadsheet, we confirmed that each number now includes an item number and an inventory account number. However, we did not receive evidence that training has been provided for issuing stock and recording this on the system, nor did the evidence provided detail the current location coding.  
 There is a risk that without providing training to staff for issuing stock, there is a greater change of errors and discrepancies occurring when recording stock on to the system.  
**The action has been partly but not yet fully implemented.**

<b>Management Action 7</b>	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 for members of staff responsible for each store.	<b>Responsible Owner:</b> Jason Tai	<b>Date:</b> 31/03/23	<b>Priority:</b> Medium
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## For more information contact

**Name:** Suznne Rowlett, Head of Internal Audit

**Email address:** [suzanne.rowlett@rsmuk.com](mailto:suzanne.rowlett@rsmuk.com)

**Telephone number:** 07720 508148

**Name:** Louise Davies, Manager

**Email address:** [louise.davies@rsmuk.com](mailto:louise.davies@rsmuk.com)

**Telephone number:** 07720 508146

### rsmuk.com

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

Our report is prepared solely for the confidential use of Bedfordshire Fire and Rescue Authority and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM 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.

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

**SUBJECT:** INTERNAL AUDIT ACTIONS UPDATE

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For further information  
on this report contact: Lauren Fair  
Business Support Manager

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

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**PURPOSE:**

To present Members with a summary of actions arising from internal audit reports over the last three fiscal years 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 two extension requests for the Committee's consideration:

1. Human Resources – Grey Book Recruitment: The policy is in the process of being updated and should be completed by the end of Quarter 3. Extension requested to December 2022; further details below.
2. 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; further details below.

## 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 second 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 fiscal years (i.e., 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, 2 High and 9 Medium 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.

## 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 has 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 two 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 all vehicles are asset tracked. The asset tracking for equipment is proceeding well and the team are currently finishing work on the Training Centre. Once the work in the Training Centre is completed, the work will commence on all Operational equipment in stores. It is estimated that phase 1 of this project will be completed by the end of December 2022 at which point it has been agreed that this project will be closed down.
2. **Human Resources – Grey Book Recruitment:** The policy is in the process of being updated and should be completed by the end of Quarter 3. Extension requested to December 2022. The On-Call Recruitment Policy is in draft, version 3, and has been circulated to members of the Recruitment Working Group for comments. As per the Audit Report a Policy Review Date has been added. Delay has occurred whilst reviewing the outcome of the NFCC Recruitment project. Responses due back by the end of September. Any amendments will be made prior to wider organizational review. 80% completed, so on track to achieve the Q3 deadline.

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 essential element of the Authority's governance arrangements with the overall management of organisation risk being enhanced.

**GAVIN CHAMBERS**  
**ASSISTANT CHIEF OFFICER/FRA TREASURER**

## SUMMARY OF INTERNAL AUDIT AND ANNUAL GOVERNANCE STATEMENT ACTIONS

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Audit Report & Date	Total Actions Agreed			Actions Completed/Superseded			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
Stock Control (Apr 2019)		4			4						5	
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						
<b>TOTAL</b>	<b>8</b>	<b>30</b>	<b>14</b>	<b>8</b>	<b>30</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>8</b>	<b>0</b>

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**SUMMARY OF INTERNAL AUDIT AND ANNUAL GOVERNANCE STATEMENT ACTIONS**

Audit Report & Date	Total Actions			Actions Completed/Superseded			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
<b>Internal Audit Plan 2020/21</b>												
Risk Management (Jul 20)		4			3			1				
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	
<b>TOTAL</b>	<b>0</b>	<b>27</b>	<b>22</b>	<b>0</b>	<b>24</b>	<b>22</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0</b>

Agrees with Internal Audit position from RSM?	IA Comment
	Three no evidence provided one partly but not fully implemented
	No evidence provided
	No evidence provided One action has been partly but not yet fully implemented, one not implemented and two no evidence provided
	One action has been partly but not yet fully implemented and two no evidence provided
	One action has been partly but not yet fully implemented and one no evidence provided

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**SUMMARY OF INTERNAL AUDIT AND ANNUAL GOVERNANCE STATEMENT ACTIONS**

Audit Report & Date	Total Actions			Actions Completed/Superseded			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
<b>Internal Audit Plan 2021/22</b>												
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				
<b>TOTAL</b>	<b>1</b>	<b>13</b>	<b>13</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>7</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>1</b>

Agrees with Internal Audit position from RSM?	IA Comment
	The action has been partly but not yet fully implemented as evidence not provided for one element No evidence provided

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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	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: <ul style="list-style-type: none"> <li>• Policy statement signed by the Chief Fire Officer in 2021;</li> <li>• Additional wellbeing support, including Traumatic Risk Management (TRiM);</li> <li>• Current wellbeing governance structure, including the Mental Health and Wellbeing Steering Group; and</li> <li>• Version control of the Policy; including review frequency.</li> </ul>	Revised Wellbeing Policy published after pre-requisite consultation period and analysis of consultation responses in May 2022.	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>All Stations are now live, and all vehicles are asset tracked. The asset tracking for equipment is proceeding well and the team are currently finishing work on the Training Centre, 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>The Head of Asset Management is reviewing the current vacant posts available to support Asset Tracking.</p> <p>Once the work in the Training Centre is completed, the work will commence on all Operational equipment in stores. It is estimated that phase 1 of this project will be completed by the end of December 2022 at which point it has been agreed that this project will be closed down.</p>	<p>Original April 2022</p> <p>Extension to: October 2022</p> <p><b>Extension requested to: December 2022</b></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 (Corporate Management Team).  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 fiscal year.  The Procurement Manager post has now been filled and part of their role is to provide Quarterly procurement reporting to CMT, which has been carried out.  An annual report was presented to CMT by the Procurement Manager on 27 <sup>th</sup> July (covering the period 2021/22).	Original Nov 2021  Extension to: April 2022  Extension to: Sept 2022	Completed

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Action Title	Management Ar	Required Action	Current Position	Responsible owner	RAG	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.	This is all recorded on the Airwave asset register spreadsheet on Teams- This is a closely monitored spreadsheet with restricted access and there is a process in place for any changes to take place, we also have to update the Home Office each year with these details and there is confirmation from this years audit that everything is in order.	Head of ICT & Programmes	Green - Low	31/12/22	Completed
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"> <li>• Whether this was an installation, transfer or killing off of the radio</li> <li>• The date of this.</li> <li>• The ISSI and serial number of the relevant radio</li> <li>• The previous and new location or vehicle registration that the radio is assigned to where necessary</li> <li>• Confirmation that the Airwave Asset Register has been updated to reflect the change</li> </ul> Please refer to action three below regarding the verification of the location and assigned vehicle/user of Airwave radios.	There is no need for a log as all changes have to be updated to Motorola on a form, these forms are located in the Airwave folder so there is evidence of this happening, having a log would be duplicating the work, we also have an internal form that is provided by Fleet when any change takes place.	Head of ICT & Programmes	Green - Low	31/12/22	Completed

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.	Spreadsheet has been updated to document when a change has been made, column added to show date when this has occurred.	Head of ICT & Programmes	Amber - Medium	31/12/22	Completed
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.	Formal independent review of operational assurance leading to an updated action plan.	Head of Strategic Support and Assurance	Green - Low	31/12/22	In Progress

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	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	31/12/22	Completed
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	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.	Included in the Community Risk Analysis and PESTEL Analysis which feeds into the new CRMP	Head of Strategic Support and Assurance	Red - High	31/07/22	Completed
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.	This is being overseen by the DDaT Steering Group and the IRS Monitoring Group.	Head of Strategic Support and Assurance	Amber - Medium	30/04/2022 Extension requested to: 1st September 2022	Completed

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	31/07/22	Completed
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	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	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	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. The On-Call Recruitment Policy is in draft, version 3, and has been circulated to members of the Recruitment Working Group for comments. As per the Audit Report a Policy Review Date has been added. Delay has occurred whilst reviewing the outcome of the NFCC Recruitment project. Responses due back by the end of September. Any amendments will be made prior to wider organizational review. 80% completed, so on track to achieve the Q3 deadline.	Resourcing Manager	Green - Low	30/06/2022 Extension requested to: Dec 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"> <li>• Required verification checks for new suppliers.</li> <li>• Supplier detail amendments.</li> <li>• Instances where a purchase order is not required.</li> <li>• Chart of account changes.</li> <li>• Completion of monthly close-down timetables.</li> </ul> <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>	Work is ongoing to update process as necessary, incorporate dates on the monthly timetable for completion and provide a "commentary" of when PO's are not required. – We are on track to have these completed by End Dec 2022	Chief Accountant	Green - Low	31/12/2022	In progress
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>	Work is taking place to identify the routes of all approvals to incorporate a list showing who can authorise and the limit of these authorisations. We are on target to have this completed by End of November.	Assistant Chief Officer / Chief Accountant	Green - Low	31/12/2022	In progress

Key Financial Controls - Accounts Payable and General Ledger	KFC (21/22) 3	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.	The Chief Accountant has investigated and it is not possible for the finance system to provide a report of retrospective orders. The procurement team have sent a message to all staff via the internal Blue Bulletin asking them to raise orders in a timely fashion. With regards to refresher training this has not yet taken place due to a vacancy within the procurement team however this post has now been advertised and a training course will be delivered once the post has been filled.	Procurement Manager	Green - Low	31/07/2022	In progress
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.	This is ongoing, communications with relevant managers continue to ensure that they approve invoices on a timely basis, as well as this work is currently underway to delegate the responsibility for lower value invoices in one of these areas to managers rather than the head of department which will mean that this also improves the response times for authorisation whilst keeping within the levels of approval limits. This action should be complete by End of Oct 2022.	Chief Accountant	Green - Low	31/10/2022	In progress

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.	Discussions have taken place between the head of ICT and Chief Accountant to review this process, currently ICT are responsible for auctioning all leavers and starters on Great Plains however there is an intention to move the responsibility of this to Finance to action. This will improve the timeliness and of setting up and removal of employees however training will need to be provided which is currently not possible due to other work pressures both in ICT and finance. In the interim in order to mitigate this action the Chief Accountant now requests a list of GP users on a quarterly basis from ICT, then reviews and takes any necessary action to ensure that any employees who have left the organisation are removed.	Head of ICT / Chief Accountant	Green - Low	31/12/22	Completed
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.	GP is now backed up daily.	Chief Accountant	Amber - Medium	30/09/2022	Completed
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.	Work is ongoing to ensure that transactions are cleared on a timely basis and that the Recs are signed off in a timely fashion.	Chief Accountant	Green - Low	30/09/2022	In progress

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.	Work is ongoing between ICT & Payroll to provide a solution to this, investigations are taking place to see if it is possible to make certain fields mandatory to enable this action however this has been unsuccessful to date. The ICT team will be liaising with the supplier of the iTrent system to see if it possible to do this however it may not possible to provide a solution.	Payroll Manager / ICT	Amber - Medium	31/12/22	In progress
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	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 RSM and our training centre on this.	Head of Strategic Support and Assurance	Amber - Medium	31/12/22	In Progress

Risk Management	RM (21/22) 3	<p>We will develop the CRR held within BMIS to ensure:</p> <ul style="list-style-type: none"> <li>• Risk descriptions clearly describe both the cause and impact of a risk</li> <li>• All risks have controls documented against them</li> <li>• Sources of assurance are recorded against each risk</li> <li>• All risks have future actions documented</li> <li>• All future actions are reviewed and updated if the due date is reached.</li> </ul>		Head of Strategic Support and Assurance	Amber - Medium	31/03/23	Completed
Risk Management	RM (21/22) 4	<p>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.</p>	Integrated within Station Planning Framework.	Head of Strategic Support and Assurance	Amber - Medium	31/03/23	Completed
Risk Management	RM (21/22) 5	<p>Risk owners will review their assigned risks on a monthly basis and ensure updates are recorded within BMIS.</p>	Now carried out monthly	Head of Strategic Support and Assurance	Amber - Medium	31/07/22	Completed

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For Publication

Bedfordshire Fire and Rescue Authority  
Audit and Standards Committee  
29 September 2022

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**REPORT AUTHOR:** ASSISTANT CHIEF FIRE OFFICER

**SUBJECT:** REVIEW OF ABATEMENT AND RE-ENGAGEMENT POLICY

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For further information on this report contact: Sarah Fecondi  
Head of Human Resources  
Tel No: 01234 845000

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Background Papers: ASC Review of Abatement Policy Report 22 September 2020  
V10 29/01 Abatement and Re-engagement Policy  
LGA "Informal abatement guidance for FRAs" May 2022 updated 25 August 2022

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**PURPOSE:**

To consider the recommendation to update the Abatement and Re-engagement Policy in accordance with the updated LGA guidance.

**RECOMMENDATION:**

For the Audit and Standards Committee to review the proposed amendment to the Abatement and Re-engagement Policy and consider any items that they wish to raise.

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## 1. Background

- 1.1 Policies are not ordinarily presented to the Fire and Rescue Authority for review, they are managed by the Service's officers. However, following discussions on the Service's Abatement and Re-engagement Policy in 2019, the Chair of the Audit and Standards Committee requested that the policy, once updated, is referred back to the committee for information and consideration.
- 1.2 A paper was presented by the Service in September 2020, however, the LGA had not yet published an update to their 2018 guidance and, therefore, the Committee requested that the policy review be paused until the LGA had published an update.
- 1.3 The Service's Abatement and Re-engagement Policy is owned by the Human Resources Section and is policy number V10 29/01.
- 1.4 Re-engagement is when a Firefighter retires and is re-employed as a Firefighter in the same role. This must be requested and approved before retirement and does not require the individual to go through a recruitment process.
- 1.5 When a retiree wishes to be re-employed to a different role, this must be in response to an advert and requires a selection process.
- 1.6 There are benefits and risks with re-engagement and in May 2015, the Fire Authority agreed parameters and factors under which the Chief Fire Officer was given the delegated authority for decision making regarding the application and the re-employment of retired fire fighters. These are detailed in the Abatement and Re-engagement Policy.
- 1.7 Abatement is applied when:

*A member begins to draw their pension in the final salary Firefighters' Pension Schemes (FPS 1992, FPS 2006) and remains employed or is re-employed.*

*The annual salary of the role for which the individual is being re-employed into, plus their annual pension, must not exceed the salary they received immediately prior to retirement.*

*Where the new annual salary, plus annual pension exceeds the salary prior to retirement, the annual pension will be reduced or suspended to a level where the situation no longer applies.*

As the years progress, index linking is applied to the figures.

- 1.8 The FRA has a discretion not to apply abatement to a member. If this discretion is exercised, the FRA becomes liable to make a payment equal to the amount that could have been abated into the pension fund account.
- 1.9 Under the Service's current Abatement and Re-engagement Policy, abatement calculations are carried out on re-engagement and only thereafter if there is a material change. The challenge has been the lack of clarity of what constituted a material change.
- 1.10 Currently BFRS has 9 individuals re-engaged, 4 of which are On-Call.

## 2. LGA Informal Guidance and Next steps

- 2.1 In May 2022, the LGA published the long-awaited update "Informal abatement guidance for FRAs" (appendix 1).
- 2.2 There is still no prescribed guidance on how abatement should be applied or calculated, however, the LGA informal guidance offers general principles and good practice with a range of options and worked examples.
- 2.3 For all individuals that fall in-scope, the Service proposes to:
  - undertake an initial assessment at the point of re-employment
  - a further assessment at the point of any material change
  - an annual check
- 2.4 The annual check will mitigate the risk of over payment due to a change that may not have been identified as material, for example, temporary additional hours worked or as with recent pension increases being in excess of pay awards. There is still potential of an overpayment of pension particularly with the delays in national pay awards being agreed.
- 2.5 More frequent checks, for example quarterly, may help an On-Call employee to more closely monitor when they are likely to exceed their threshold for abatement, but their earnings are so variable that to use an average at the end of Q1 might result in an abatement that is then not applicable at the end of Q2, only to become appropriate again at the end of Q3. This may unnecessarily impact the resourcing of pump availability to respond to an emergency as the On-Call Fire Fighter may then

decide to pre-empt the risk of exceeding the threshold by removing their availability all together. This approach is also likely to incur additional charges from the Local Pensions Partnership (LPP, the Authority's fire pensions administrator) due to the additional calculations work.

- 2.6 It is also worth noting that Remedy may impact members when their service for the remedy period is converted from the FPS 2015 to their legacy scheme as they may become liable to abatement or increased abatement.
- 2.7 The LGA updated guidance does not provide any clarification on payments considered to be pensionable, therefore, there continues to be differences between the calculations for On-Call and Whole time Fire Fighters. The Service uses the calculations as advised by the LPP and to prevent the Policy becoming too complex, these calculations are not detailed within it but are explained to an affected individual.
- 2.8 The proposed amendments to the Abatement and Re-engagement Policy are highlighted in appendix 2.
3. Recommendations
- 3.1 For the Audit and Standards Committee to review and consider the updated policy.

**ALISON KIBBLEWHITE**  
**ASSISTANT CHIEF FIRE OFFICER**

 **Information**

# Informal abatement guidance for FRAs

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## Introduction

1. Government policy, set by HM Treasury (HMT), requires public sector pensions to be abated in certain circumstances when a public sector employee is re-employed following retirement. The general principle behind abatement is to protect the public purse from paying a pension and a salary to the same individual i.e. the income from the public purse should not be increased by the addition of a pension
2. There are two forms of abatement:
  - 2.1. **In-service abatement** occurs where re-employment is in a post covered by the same scheme which is paying the individual's pension.
  - 2.2. **Inter-service abatement**, where retired public sector employees are re-employed to any employing public sector organisation without going through an open recruitment process
3. Fire and Rescue Authorities (FRAs) are statutorily obliged to consider the application of abatement when it occurs in accordance with the regulations of the Firefighters' Pension Schemes.
4. This document provides informal guidance on applying abatement in line with the regulations of the Firefighters' Pension Schemes.

## Abatement in the Firefighters' Pension Scheme

5. The ability to abate applies in the final salary Firefighters' Pension Schemes (FPS 1992, FPS 2006) where a member begins to draw their pension and remains employed or is re-employed/ re-engaged either by an FRA or, in the case of inter-service abatement, by another public sector body. The overriding principle is that the new salary plus pension cannot exceed the salary the pension is based on (plus inflation). In this case, the pension would be reduced by the excess. Abatement provisions also exist in the Firefighters' Compensation Scheme (FCS).
6. The pension would continue to be abated until the employment has ceased, or there was a change to the new salary which meant that the total (new salary plus pension) was no longer higher than the salary the pension is based on (plus inflation).
7. The FRA also has a discretion not to apply abatement to a member. If this discretion is exercised, the FRA becomes liable to make a payment equal to the amount that could have been abated into the pension fund account.
8. Abatement does not apply to pensions from the FPS 2015.
9. Each FRA should have their own policy, stating their position on the discretion and how they will apply abatement.

10. There is currently no prescribed guidance on how abatement should be applied or calculated, as previous guidance issued by the relevant Secretary of State at the time is now out of date. Therefore, the following general guidance on principles and best practice is provided to improve consistency. The guidance has been collated following the 2019 AGM workshop and using examples of accepted good practice at FRAs.
11. We are aware that in some cases part-time or zero-hour contracts are used to limit the amount of new salary, so that the new salary plus the pension in payment does not exceed the salary the pension is based on (plus inflation). This alone does not guarantee that abatement will not apply, and **abatement should still be tested in all cases**.
12. Please note that it is the legal responsibility of each FRA to apply the rules of the pension scheme in accordance with independent legal advice where they consider this is necessary. The LGA can only give an informal view on the interpretation of the FPS as only a Court can provide a definitive interpretation of legislation. FRAs should not rely directly on these informal views.

## Regulations

### FPS 1992

13. K4 – as amended in 2013 ([SI 2013/1392](#)) to include **any** employment in whatever capacity with **any** FRA.
14. LA2(9) – inserted in 2013 by [SI 2013/1392](#) to require an equivalent payment to the pension fund account if abatement not applied (in whole or in part).

### FPS 2006

15. Part 9, paragraph 3 – originating [SI 2006/3432](#)
16. Part 13, paragraph 2(11) – inserted in 2013 by [SI 2013/1393](#) to require an equivalent payment to the pension fund account if abatement not applied (in whole or in part).

### FCS

17. Part 9, paragraph 3 – originating [SI 2006/1811](#)
18. As injury awards are financed solely through the FRA's operating account, there is no requirement for an additional payment to the pension fund account if abatement is not applied.

## Continuing employment

### FPS 1992

19. A member of FPS 1992 who opts out of the scheme and is over normal retirement age (60) is entitled to receive a deferred pension while continuing in the same employment. However, the pension must be fully abated until employment ends or alternatively the FRA must pay an equivalent amount into the pension fund account. [Agreed by consensus at the technical meeting of [26 June 2019 \[5c\]](#)].

### FPS 2006

20. Under the terms given to eligible special members of FPS 2006, special firefighter members (active firefighters) had the option to convert their benefits under the standard FPS 2006 terms to special FPS 2006 service.
21. If an active member chose to purchase special membership from 2000 to 2006 but not convert FPS 2006 membership, they have a special deferred benefit under the scheme rules. These members would have the same right to receive payment of the special deferred benefit from age 60, while continuing their active employment (and membership) for the same employment that the special membership has been awarded for. However, the pension must be fully abated until employment ends, or alternatively the FRA has to pay an equivalent amount into the pension fund account. [Agreed by consensus at the technical meeting of [26 June 2019 \[5c\]](#)].

## Concurrent employments

22. It is increasingly common for firefighters to have both a regular and a retained contract or, to have multiple retained contracts. It is also common for firefighters to remain in employment in that retained role, after they have retired from wholetime employment.
23. This brings into question whether abatement should be applied to an individual who has two concurrent employments, retires from one and continues in the other.
24. The policy behind abatement is that both a pension and salary from the public purse should not be more than the earnings before retirement i.e. the income from the public purse should not be increased by the addition of a pension.
25. In the case where a person has two roles before retirement and therefore two streams of income, but only retires from one and continues in the other, the income from the public purse has not been increased, merely one stream of income has been replaced from salary to pension.

26. Nevertheless, when considering protected pension age, HMRC took the view that continued employment constitutes being re-employed, because after becoming entitled to their pension, the member is still employed by a sponsoring employer<sup>1</sup>. As abatement is an HMT policy, it is unclear whether HMRC's view should be applied when interpreting the abatement regulations.
27. In the informal analysis of the FPS 2006 regulations ([Schedule 1, part 9, Paragraph 3](#)) below, we consider an individual who held two posts: one wholetime and one retained. They have retired from the retained post and are continuing in the wholetime post.

### **Informal interpretation of the regulations**

“(1) Subject to paragraph (2), the authority by which a pension under Part 3 is payable may withdraw the whole or any part of the pension for any period during which the person entitled to it is again employed as a firefighter by any authority.”

28. Sub-paragraph 1 deals with a single pension in payment and any period during which that pensioner is “again employed as a firefighter”. One could consider that the individual is not “again employed as a firefighter” once the pension in relation to the retained post is paid, since they simply remained a WT firefighter and therefore no abatement would apply under this sub-paragraph.

“(2) Where a person who is entitled to pensions under this Scheme in respect of both regular and retained or volunteer service (whether from the same authority or from different authorities)—

(a) resumes regular service, but does not resume retained or volunteer service, or

(b) resumes retained or volunteer service, but does not resume regular service,

paragraph (1) applies only as regards the pension referable to his previous retained or volunteer service or, as the case may be, his previous regular service.”

29. Sub-paragraph 2 deals with firefighters who have more than one pension in payment from regular and retained/volunteer service and when dealing with withdrawal/abatement compares like with like only. The individual in our example does not have multiple pensions in payment and therefore this sub-paragraph does not apply.

“(3) An authority may abate a pension to which a person is entitled under Part 3 so long as he is employed (in whatever capacity) by any authority.”

30. Sub-paragraph 3 does not address being “again employed”, just simply “is employed”, which could imply that abatement would apply, or at least be tested.

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<sup>1</sup> [Loss of Protected Pension Age – Concurrent Employment](#)

“(3) An authority may abate a pension to which a person is entitled under Part 3 so long as he is employed (in whatever capacity) by any authority.” “(4) A person who—

(a) is entitled to a pension under Part 3, and

(b) accepts an offer of employment with an authority (in whatever capacity),

shall, as soon as reasonably practicable after accepting that offer, give written notice to each authority by which a pension is payable to him under Part 3, specifying the name of his employing authority.”

31. Sub-paragraph 4 refers to a person having to give written notice after accepting an offer of employment, which obviously indicates a new employment rather than a continuation of an existing employment.

“(4) A person who—

(a) is entitled to a pension under Part 3, and

(b) accepts an offer of employment with an authority (in whatever capacity),

shall, as soon as reasonably practicable after accepting that offer, give written notice to each authority by which a pension is payable to him under Part 3, specifying the name of his employing authority.”

32. Given the uncertainty in the application of HMRC’s view on concurrency, a view was sought from the Scheme Advisory Board’s legal adviser. The opinion, in summary, is that paragraph 3(1) does not appear to apply to concurrent employments due to the wording “is again employed”, but paragraph 3(3) seems to provide an overriding discretion to abate if a firefighter remains in any employment with any authority. It is possible that paragraphs 3(1) and 3(3) are separate and discrete ‘tests’ or scenarios under which abatement may apply.

33. To note, the FPS 1992 rules simply say that an FRA may abate for any period the person ‘is employed’, with no qualification around being ‘again employed’. However, a firefighter with a second retained contract would not have been eligible for membership of the FPS 1992 in relation to that contract, as retained firefighters were not eligible to join.

34. If we accept that concurrent employments do fall liable for abatement under Part 9, paragraph 3(3) of FPS 2006 and the general abatement provision K4 of FPS 1992, how should the calculation be performed to reflect the fact that one stream of income is replaced with another?

Example:

Member is WT FF with earnings of £30k pa

Member is also an RDS FF with earnings of £15k pa

Total earnings = £45k

Member retires from WT role on a pension of £20k pa, however, continues in RDS role earning £15k pa

Abatement test = (Pension (£20k) + RDS earnings (£15k)) – Total pay in RDS/ WT post (£45k) = abatement does not apply

35. This gives the same outcome as if we were to compare like with like. For example, if the WT earnings were compared against the WT pension and we disregarded the RDS employment completely.

## Transitional members

36. Normal retirement from the scheme is treated as a ‘two-pot’ benefit, with each pot being treated under the rules of the individual scheme. This means that when a member with transitional benefits retires from FPS 1992 or FPS 2006, that pension is treated under the rules of the final salary scheme, and any subsequent FPS 2015 benefits are treated under the rules of the 2015 scheme.

37. Where a member has both an FPS 1992/2006 and FPS 2015 pension in payment and is re-employed, ‘qualification’ for abatement should take into account benefits from both schemes, but abatement will only apply to the benefits in the final salary schemes. Abatement will be calculated on the basis of the salary the pension is based on (plus inflation) versus the new salary plus final salary scheme pension plus CARE pension.

38. An exception to this is where benefits are paid on the grounds of ill-health.

39. Under the terms of the FPS 2015, an ill-health pension is paid under the 2015 scheme rules for transitional members; this is known as a ‘one-pot’<sup>2</sup> benefit. The regulations state that the payment known as the ‘equivalent amount’ is included in the ‘one-pot’ benefit, which is the amount that would have been payable under the FPS 1992 or FPS 2006. At normal pension age<sup>3</sup> the equivalent amount is split out and becomes a continued pension payable under the original final salary scheme.

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<sup>2</sup> Slide 10 ‘[Quick Guide Ill-health and Injury Scheme Rules](#)’

<sup>3</sup> NPA for a 1992 member is attainment of 30 years’ service or age 55, for a 2006 member is 60

40. Under FPS 2015 there is no requirement to abate, however, in the case of an ill-health pension once the equivalent amount is split out at NPA and becomes a continued pension payable under FPS 1992 or FPS 2006, this part becomes liable for abatement upon employment with any FRA (see point 38 for an example of calculation).
41. APBs payable under FPS 1992 or FPS 2006 for an ill-health pension would be liable for abatement. This is because there is no direction from FPS 2015 under [\[65\(4b\)\]](#) to pay APB benefits in the 'equivalent amount'.
42. This has been discussed by the technical group (see [16.02.16 9e](#) and the [actions summary](#)). The Home Office has previously advised they are content for the regulations to remain un-amended.

## The Pensions Ombudsman and abatement

43. In November 2021, the Pensions Ombudsman (TPO) partly upheld a complaint about abatement (see [determination PO-25374](#)).
44. In summary, the FRA identified a re-employed pensioner who should have been abated on re-employment but wasn't and, as a result, an overpayment of pension was identified, which the FRA sought to recover. The member challenged this as they believed that the FRA had a duty of care to alert them at the outset that their pension would be abated.
45. The complaint was partially upheld. The Ombudsman determined that the FRA did not have an additional duty of care to the member other than the requirement to provide factually correct information. The complaint was upheld to the extent that the FRA did not follow reasonable process when exercising their discretion under rule K4 of FPS 1992 and making its decision to abate the members pension.
46. An informal view was sought from the Scheme Advisory Board's legal adviser who agreed that the determination was supported by case law on exercising discretions and the process that should be followed.
47. The issue was that the FRA had a blanket policy that abatement would apply and there seemed to be no room for 'discussion' in terms of the circumstances in which abatement would not apply. While it would have been acceptable for the policy to state that abatement would not apply only in exceptional circumstances, even then the FRA would need to show on a case-by-case basis that consideration was given as to whether any exceptional circumstances existed.
48. In [FPS Bulletin 54 – February 2022](#), FRAs were recommended to review their abatement policies in light of this decision and, where applicable, amend their policies so it is clear in what circumstances consideration will be given to not abating pensions.

49. FRAs also need to review their procedures in relation to re-appointing retired firefighters. The decision needs to be formally documented to show in each case that the FRA made a positive and informed decision as to whether or not abatement should apply.
50. In addition, the bulletin suggested that FRAs may now wish to revisit previous decisions and possibly 'correct' any prior procedural deficiencies by now considering whether any 'exceptional circumstances' (as outlined in the FRA's policy) apply. If there are and were 'exceptional circumstances' that existed, then the FRA would need to address those on a case-by-case basis.
51. As an example of best practice, we are pleased to be able to share a [policy from Cumbria FRA](#).

## Abatement and the 2015 Remedy

52. HM Treasury's response to the consultation, [Public service pension schemes: changes to the transitional arrangements to the 2015 schemes](#), confirms that abatement will continue to apply in the legacy schemes (FPS 1992 and FPS 2006).
53. Transitional members may become liable to abatement or increased abatement when their service for the remedy period (1 April 2015 to 31 March 2022) is converted from FPS 2015 to their legacy scheme.
54. Members should be notified of this when they make a decision about whether they want their legacy scheme or the FPS 2015 to apply for the remedy period.

## Frequently asked questions

### What counts as re-employment?

55. The regulations state that abatement applies where a member is employed or is employed again by **any** FRA in **any** capacity. This raises questions in circumstances where an individual is providing a service to an authority but is not directly employed by them under a contract of employment.
56. For example, would any work for an FRA, even if self-employed, be considered for abatement where a member is re-employed as a contractor and currently in receipt of an FPS 1992 pension.
57. A likely test as to whether the member is subject to abatement is how they are assessed under the new [IR35 rules](#)<sup>4</sup>. If through that assessment they are classed as an employee for tax purposes, then it is likely they will also be classed as an employee for abatement purposes too. Another test would be whether they qualify under auto enrolment as a 'worker'<sup>5</sup>.

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<sup>4</sup> <https://www.gov.uk/guidance/understanding-off-payroll-working-ir35>

<sup>5</sup> <https://www.tpr.gov.uk/-/media/the pensions regulator/files/import/pdf/detailed-guidance-1.ashx>

58. A further consideration is “inter-service” abatement, which applies when “retired public servants are re-employed to any employing public sector organisation without going through an open competition”. At a minimum this would apply until the member reaches normal pension age for their scheme. Although this falls outside the scope of the FPS regulations, the Home Office (formerly CLG) have previously confirmed their informal view that FRAs should consider applying the minimum standard where it occurs.
59. However, unlike in-service abatement, there is no requirement for the FRA to make a payment into the pension fund if it is not applied.

## What pay figure to use

60. While the calculation of (new pay + pension) – old pay seems relatively straightforward, this is often one of the greatest areas of uncertainty, especially for retained members. In particular, what elements of pay should be used to ascertain the ‘old’ pay and how ‘new’ pay should be determined if earnings are variable.

### ‘Old’ pay

61. Informal guidance issued by CLG in 2009 references the “level of earnings directly prior to...retirement” and goes on to say: “The substantive pay at the last day of service comprised of all permanent elements of pensionable pay, expressed as an annual rate, should be the level of earnings used for the comparison”.
62. While previously published circulars are no longer endorsed, we can see no reason to deviate from this approach. This could therefore reasonably exclude temporary promotion and allowances, and overtime. The relevant Pensions Increase (PI) should be added to the pay at leaving to account for any period of time between retirement and re-employment.
63. In June 2006, the technical group considered whether APB pay (e.g. CPD/LSI) should be included in the calculation of earnings<sup>6</sup>. The consensus was that APB elements should be excluded, as they do not fall within the definition of ‘pensionable pay’.
64. Although this may seem inequitable as the APB amount will be included in the comparable pension, the amount of pension derived is not commensurate with the pay received – rather it is based on the total of employer and employee contributions divided by an actuarial factor.
65. For retained firefighters, our informal view is that this should reflect the proportion of service and should be calculated similarly to the calculation of retained pay that applies for the ill-health charge when it relates to a retained member.
66. Averaging out the pay over the period that the firefighter has been in the post in question avoids the pay being compared as being unfairly high or low, which is

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<sup>6</sup> <http://fpsregs.org/images/Tech/Meeting22/Minutes260619.pdf> [Item 8)b.]

the problem that could arise if the firefighter had particularly high or low earnings in the most recent year.

67. To take a practical example of a retained firefighter who has worked for three calendar years, at 50 per cent WTE in the first year, 75 per cent in the second year and 25 per cent in the third year, this would be averaged out, producing a figure of 50 per cent. Thus 50 per cent of FTE reference pay should be used.

68. In this example, the retained firefighter has a reference pay in the year of retirement of £23,000.

Their employment history is

Year 1 50%

Year 2 75%

Year 3 25%

Total = 150% divided by 3 = 50%

Pay to be used for the abatement is  $50\% * £23,000 = £11,500$

69. Where a deferred pension is being brought into payment, the final salary should be uprated in line with annual pay increases since the member left employment with a deferred entitlement.

### **'New' pay**

70. New pay must be based on actual pay received, therefore the pro-rata amount for part timers.

71. For retained firefighters who do not have a guaranteed income, some authorities apply abatement retrospectively, using the end of year pay to do the calculation and adjust the pension as necessary in the following year.

72. Others do a calculation of old pay (plus inflation) minus pension and inform the employee of the cap, in terms of how much can be earned before abatement will apply. This allows the employee to monitor the situation in year. In this situation, we are aware of one FRA who assesses earnings on a quarterly basis to provide further assurance.

73. The method used may depend on the size of the affected workforce and subsequent administrative burden. The most important thing is to ensure that the reason for the decision can be robustly justified, and that it is applied consistently across an organisation.

## **Should an injury award be included in the abatement calculation?**

74. If the member is not re-employed in an operational role and the injury pension is therefore not abated, it follows that the injury pension should also not be included in the calculation of new pay plus pension.

75. Abatement for members of FPS 2006 who have both a retained and regular post compares like with like for withdrawal/ abatement [[Schedule 1, Part 9, Paragraph 3\(2\)](#)] and it is our informal view that this would also apply in the case of a member with both a scheme and injury pension.

## **How often should the abatement test be performed?**

76. This test ensures that the level of earnings (new salary plus pension) does not exceed the previous salary.
77. A common principle applied is that the calculation is actioned on re-employment and need not be revisited unless there is a material change. However, with recent pension increases being in excess of pay awards, a positive gap or surplus may arise so FRAs may consider whether this necessitates a revision to the abatement recalculation.
78. Some FRAs confirm that they perform an annual check for firefighters and a quarterly check for retained firefighters.
79. One authority has stated that they do a monthly review of the position and decision whether to abate or not as firefighters want to know how much they can earn before abatement applies.
80. A reasonable option is to assess at any material change, plus to undertake an annual calculation to see how much salary and pension was being received and compare that to an index linked salary at retirement. Any excess above the indexed linked salary at retirement could be abated.
81. For retained firefighters whose earnings naturally fluctuate, the check could be performed quarterly.

## **If the member is under age 55 and so not in receipt of PI, should PI be added to the pension for the abatement check as it is to the pay at leaving?**

82. On balance, our informal view is that PI should be applied to the pension for the following reasons:
- 82.1. The member is entitled to PI. Although it is not yet in payment, the notional value of the pension would include PI.
- 82.2. If the member died the survivor's pension would reflect the PI adjustment.
- 82.3. There is potential for age related discrimination by not applying PI; consider for example two people with identical service, similar pensions but different ages. One would be in receipt of PI and so it would be applied to the calculation of abatement, the other would not and would therefore 'benefit' if the notional PI was not included.

82.4. An example is shown below

Retirement	Post retirement (no PI)	Post retirement (PI)
Pay with PI £20,000	Pension £5,000	Pension £6,000 <b>(with PI)</b>
	Salary £15,000	Salary £15,000
	No abatement	<b>Abatement</b>

83. FRA's may wish to adopt this position, or alternatively re-assess abatement when a member reaches age 55 and receives PI.

### Should abatement be recalculated if a PSO is applied?

84. The purpose of abatement is that a member does not gain from the public purse by receiving both a pension and salary that is more than their earnings income before retirement and so the pension is reduced (abated) by any excess. If the pension in payment is reduced, then the member's income is reduced.

85. Divorce should be treated as a material change and the abatement test should therefore be re-performed.

86. If after divorce the sum of the calculation [(new pay + revised pension) is still higher than the old pay, then the pension should be reduced so that the sum of the calculation equals the old pay.

87. If the sum of the calculation (new pay + revised pension) is now lower than the old pay the whole pension can be paid without the need to abate.

### Does re-employment in a green book role or grey book non-operational role qualify as in-service abatement or inter-service abatement?

88. The FPS 1992 regulations were amended in 2013 (backdated to 2009) to confirm that abatement applies where a person is 're-employed by any fire and rescue authority **in whatever capacity**'. Before these changes were made, the circular published under CLG confirmed:

"Whilst the rules of the FPS stop short of dealing with the abatement of a retired member's pension when they are re-employed to a position other than that of a regular firefighter, **it is DCLG's view that abatement of the FPS pension should be applied where a retired member has been re-employed to any position by any FRA.**"

89. Therefore, in-service abatement is any re-employment by **any FRA in any capacity** and should continue for the duration of the employment.
90. After the regulations were amended in 2013, a further amendment order ([SI 2013/2125](#)) was issued which allowed a member to write to their FRA under non-worsening provisions to elect for the amended Rule K4 not to apply to them. An election had to be made within 12 months of the SI coming into force and could only apply where the member had retired before 1 July 2013.

## Responsibility for abatement when pension is held with a different FRA

91. In the case where a member is re-employed by a different FRA than their pension is paid in respect of, where does responsibility / liability to monitor and calculate the abatement sit?
92. The regulations require the FRA by whom or by which the pension is payable to consider withdrawing the pension in whole or in part. Therefore, it is the responsibility of the FRA paying the pension to whom the regulations fall. They are statutorily responsible for assessing, monitoring, and implementing abatement and, if not, for paying into the notional pension fund.
93. If another FRA is employing the firefighter, they have a moral duty to ensure the firefighter is aware that their pension might be abated and to inform the FRA paying the pension. However, they cannot enforce abatement. If, as the new employer, they were to reduce the member's salary in order to abate, this may cause non-compliance with other legislation such as equal pay, National Minimum Wage etc.
94. While we are aware that some authorities choose to abate pay rather than pension, there is no specific provision to do so under the rules of the scheme and we therefore make no further comment on this.
95. Under the FPS 2006 regulations there is a requirement on the firefighter under sub para 4 to 'give written notice to each authority by which a pension is payable to him under Part 3, specifying the name of his employing authority.'
96. Administrators and FRAs agree it is the responsibility of the firefighter to notify their pension provider of any re-employment and what the nature of the arrangement is. It would be good practice to include wording in retirement letters regarding the requirement to notify if re-employed with another authority, as well as in new starter letters and contracts to enquire about any pensions in payment.
97. The National Fraud Initiative (NFI) also provides a safety net to monitor re-employment.

## When might you choose not to abate?

98. The regulations are discretionary, in that the FRA 'may' withdraw in whole or in part a firefighter's pension where they are employed or re-employed by any FRA. Therefore, there may be circumstances in which an FRA chooses to exercise their discretion not to abate. In this circumstance, as outlined in point 7, the FRA (responsible for paying the pension) must pay a sum equal to the amount that could be abated into the pension fund account.
99. An example of this is where individuals have retired but have specialist skills which would be of value to the service in positions that they are otherwise struggling to recruit to. In this instance, the FRA may choose not to abate, as an incentive for the individuals to carry out these duties and because of the valued contribution they are making to the authority.
100. If an authority makes a decision not to abate, we suggest that they have clear reason for doing so and that the decision is formally documented.
101. A question was raised as to how this could apply when different FRAs were involved, in terms of funding. The employing FRA are prepared to make the payment that would be necessary under the regulations but, as they are not the FRA paying the pension, it is technically not their decision or responsibility.
102. To ensure transparency and clarity, it could be proposed that the new FRA arrange to pay (from their operating account) the necessary amounts to the previous FRA.
103. However, the Home Office have suggested from a strict 'informal' interpretation of the financing provisions that the FRA re-employing the firefighter should inform the FRA responsible for paying the pension that the individual has been re-employed and, as such, the FRA (responsible for paying the pension) should exercise their discretion to abate, or make the required payment under Rule LA(9) into their pension fund account, with no requirement to transfer monies between FRAs.
104. Logically, the FRA paying the pension would abate accordingly as otherwise there would be a financial detriment to them (with no benefit). Most importantly, both FRAs should retain open communications with each other with regards to the individual's re-employment so that they can ensure that the correct abatement is being applied and that it ceases at the end of the period of re-employment.

## Does abatement apply cross-border?

105. Paragraph [K4](#) of [Part K of Schedule 2](#) (as amended) of the 1992 regulations does not support the application of cross-border abatement in the FPS 1992.
106. When the FPS 1992 regulations first came into force, they applied across the whole of Great Britain and the abatement rule would have applied cross-border. However, from 1 October 2004, the regulations were amended, and the scheme was 'split', so that future amendments were made specifically in relation to England, Wales, and Scotland.
107. The Firefighters' Pension Scheme (Amendment) (England) Order 2005 ([SI 2005/2980](#)), which relates only to England, first introduced the concept of "fire and rescue authority", replacing the term "brigade" in the earlier version of the regulations. Where "brigade" had been used in the regulations prior to 1 October 2004, it applied to fire authorities across Great Britain. When it was replaced by "fire and rescue authority" this only seems to apply to England and Wales because of the reference in the definition to the Fire and Rescue Services Act 2004.
108. The position for the FPS 2006 is different as there are provisions in those regulations where there is reference to "an English fire and rescue authority" and reference to "a Scottish or Welsh fire and rescue authority". As the abatement rule refers to any "authority" which means a geographically undefined "fire and rescue authority", this should include Scottish, as well as Welsh and English FRAs.
109. Therefore, the current abatement rule under the FPS 2006 applies if a firefighter retires from an English FRA and commences employment (in whatever capacity) for a Scottish or Welsh FRA. This is because "authority" and "fire and rescue authority" is not specific to English fire and rescue authorities.

## Resources

110. We have issued the following factsheets on abatement and protected pension age:

110.1. [Abatement](#)

110.2. [Protected Pension Age](#)

111. [FPSC 10/2009](#)<sup>7</sup> was previously issued by DCLG and provides useful historical background. However, it is no longer endorsed by Home Office, LGA or SAB.

112. Please also see [FPSC 08/2006](#)<sup>8</sup> [paragraph 3.(i)]

113. [CLG commentary on the FPS 1992 – Rule K4](#)

114. [Fire pensions annual conference 2019 – workshop 2](#)

115. [FPS Coffee Morning – Abatement](#) (25 January 2022)

116. Queries on abatement can be found under the Abatement section of the technical queries log held on the following [technical queries web page](#) The log is updated monthly in line with the bulletin release dates.

117. [Example abatement policy](#)

This document has been prepared by LGA to give informal guidance on the rules of the pension scheme and associated legislation using the regulations as they stand at May 2022. In order to support a consistent national approach, we recommend that FRAs take the guidance into account when considering future cases.

However the document should be used only as an **informal view** of the interpretation of the firefighters' pension scheme as only a court can provide a definitive interpretation of legislation. This factsheet should not be interpreted as legal advice.

Please address any queries on the content of this factsheet to [bluelightpensions@local.gov.uk](mailto:bluelightpensions@local.gov.uk)

May 2022

<sup>7</sup> <http://fpsregs.org/images/FPSC/10-2009.pdf>

<sup>8</sup> <http://fpsregs.org/images/FPSC/8-2006.pdf>

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BEDFORDSHIRE FIRE AND RESCUE SERVICE

SERVICE ORDER

VOLUME 10: HUMAN RESOURCES

**V10 29 ABATEMENT AND RE-ENGAGEMENT**

**V10 29/01 ABATEMENT AND RE-ENGAGEMENT POLICY**

**1 Policy Statement**

BFRS operates a fair selection process and will appoint to advertised vacancies according to merit and organisational need. Any re-employment following retirement must be to an advertised vacancy, and as a result of a normal and open competitive process. The only exception to this is where BFRS has identified an individual they wish to retain in their role; in this circumstance there is no requirement for a selection process. Where re-engagement is agreed, the pension is adjusted (abated) where relevant.

**2 Scope**

This policy applies to all Grey Book employees and those in receipt of a pension under the Firefighters' Pension Scheme (1992), and the New Firefighters' Pension Scheme (2006).

**3 Vacancies**

There is no automatic entitlement to apply for or to be re-engaged. The Service will decide on a vacancy-by-vacancy basis within the context of Service business and workforce planning and requirements whether the eligibility criteria for advertised vacancies will include those seeking re-employment. Factors influencing this decision will include:

- The retention of skills and experience based on return on investment;
- The ability to attract, train and retain talented employees;
- Reducing recruitment and training costs for the Service;
- Retention of specific skills that are difficult to obtain from elsewhere;
- The workforce profile of the Service, including diversity targets;
- The budgeted Service establishment and workforce planning considerations;
- Succession planning, development of skills and opportunity.

The final determination on whether a vacancy is opened for re-employment opportunities rests with the Chief Fire Officer.

In the event that the successful candidate for the vacancy is a pensioner seeking re-employment abatement of the pension will occur as outlined in this policy.

The usual role related medical and fitness assessments and normal clearances will apply to any conditional offer of re-employment.

Note: Where BFRS has identified an individual that they wish to retain following retirement, there will be no requirement for a selection process.

## **4 Abatement**

### **4.1 Definition**

Abatement is the suspension or reduction of a pension in payment during a period of employment.

### **4.2 Abatement Rules**

The annual salary of the role for which the individual is being re-employed into plus their annual pension (as index-linked) must not exceed the salary (as index-linked) they received immediately prior to retirement.

Where the new annual salary, plus annual pension (as index-linked) exceeds the salary prior to retirement the annual pension (as index-linked) will be reduced or suspended to a level where the situation no longer applies.

Bedfordshire Fire and Rescue Service will advise the Pension Administrator of re-employment and an abatement check will be carried out. An abatement check will continue to be undertaken throughout the individual's period of employment as required, and at least once per year. Examples of changes that would trigger an abatement check include but are not limited to an annual pay award, a change in working hours or a change of job role.

It is the responsibility of the re-employed individual to also declare their re-employment to the Pension Administrator. Overpayments will be recovered so it is in the member's interests to declare re-employment as soon as possible to avoid repayments to the pension scheme.

For those re-employed in a Retained role, Bedfordshire Fire and Rescue Service will advise the Pension Administrator every April of the total earned in the previous year to the March 31<sup>st</sup>.

*The 2015 Fire Scheme Regulations do not provide for abatement and thus anyone retiring solely under this scheme will not be subject to abatement if reemployed. However, there are circumstances (such as ill health retirement) where someone has membership of the 1992 or 2006 **and** the 2015 schemes where special provisions apply. Each case will be considered individually to determine whether abatement will apply.*

## **5 Protected Pension Age (PPA - Pensioners Aged Under 55)**

Under the rules of the relevant legislation, employment in any Fire and Rescue Authority or in some cases by a Local Authority is considered as being by the 'same

'sponsoring' employer'. Accordingly, to avoid tax penalties, those wishing to be re-employed will also have to meet one of the following re-employment conditions specified by Her Majesty's Revenue and Customs (HMRC). These are:

- |   |
|---|
| <ul style="list-style-type: none"><li>i. A break in employment of at least six months, or;</li><li>ii. A break in employment of at least one month and benefits may be abated under scheme rules, or;</li><li>iii. A break in employment of at least one month and re-employment being materially different</li></ul> |
|---|

Whilst these rules are in the context of PPA and those under 55, BFRS policy is to apply the break in service criteria above to ALL cases of re-employment.

All cases of re-employment will be subject to the abatement principles outlined in this document irrespective of the age of the employee.

Signed:

Date:

**FRA Chair**

Signed:

Date:

**Chief Fire Officer**

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For Publication

Bedfordshire Fire and Rescue Authority  
Audit and Standards Committee  
29 September 2022

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

**SUBJECT:** WORK PROGRAMME 2022/23

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For further information on this report contact: Nicky Upton  
Democratic & Regulatory Services Supervisor

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Background Papers: None

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**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
12 January 2023	Internal Audit Progress Report (RSM)			
	Audit Results Report (E&Y)(Results of 2021/22 audit including any matters outstanding)	Await update from E&Y on timetable – looking at January 2023		
	Review of the Effectiveness of the Fire and Rescue Authority’s Internal Auditors			
	Internal Audit Actions Update			
	Review of ‘Monitored Policies’			
	Report on Registration of Interests and Gifts/Hospitality			
	Corporate Risk Register - Exception Report			
	Work Programme 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 entire Corporate Risk Register	Restricted report		
	Review of Work Programme 2022/23	Forward plan for 2023/24		

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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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