



Bedfordshire

Fire & Rescue Authority

22 February 2023

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

Your attendance is requested at a meeting of the **Audit and Standards Committee** to be held **virtually** [Click here to join the meeting](#) on **Thursday, 2 March 2023** starting at **10.00 am**, for the transaction of the following business:

Graham Britten
Monitoring Officer

Public Document Pack

A G E N D A

Item	Subject	Lead	Purpose of Discussion
1.	Apologies	Democratic and Regulatory Services Supervisor	

Item	Subject	Lead	Purpose of Discussion
2.	Declarations of Disclosable Pecuniary and Other Interests	Chair	Members are requested to disclose the existence and nature of any disclosable pecuniary interest and any other interests as required by the Fire Authority's Code of Conduct (see note below).
3.	Communications	Chair	
4.	Minutes	Chair	To confirm minutes of the meeting held on 12 January 2023 (Pages 5 - 14)
5.	Public Participation		To receive any questions put to the Authority under the Public Participation Scheme
6.	External Audit Plan 2023/24	Ernst & Young	To consider a report (Pages 15 - 60)
7.	Ernst & Young Quality Assurance Processes	ACO	To consider a report (Pages 61 - 64)
8.	Internal Audit Progress Report	RSM	To consider a report (Pages 65 - 72)
9.	Internal Audit Strategy 2023/24 to 2025/26	RSM	To consider a report (Pages 73 - 92)
10.	Internal Audit Actions Update	HSSA	To consider a report (Pages 93 - 106)
11.	National Fire Standards	HSSA	To consider a report (Pages 107 - 122)
12.	Work Programme	ACO	To consider a report (Pages 123 - 126)

Item	Subject	Lead	Purpose of Discussion
Next Meeting		10.00 am on 6 July 2023 at Conference Room, Fire and Rescue Service Headquarters, Kempston, Bedford MK42 7NR	

DECLARATIONS OF INTEREST

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

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

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MINUTES OF THE AUDIT AND STANDARDS COMMITTEE
INFORMAL MEETING HELD ON 12 JANUARY 2023 AT 10.00am

Present: Councillors C Atkins (Chair), J Burnett, D Franks, J Gambold, R Berry and I Shingler
Mr G Britten (Monitoring Officer), ACO G Chambers, Ms L Fair, Mr S Frank and Mrs N Upton
Mrs D Hanson, Ernst & Young
Mrs S Rowlett, RSM

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

22-23/ASC/28 Apologies

28.1 Apologies for absence were received from Councillor McVicar. Councillor Berry apologised for his late arrival which was due to technical difficulties in joining the virtual meeting.

22-23/ASC/29 Declarations of Disclosable Pecuniary and Other Interests

29.1 There were no declarations of interest.

22-23/ASC/30 Communications

- 30.1 The Committee received RSM's Emergency Services News Briefing from December 2022. The Chair recommended the video on "Economic and Social Value of the UK Fire and Rescue Services Methodology", which she commented was very informative.
- 30.2 The Assistant Chief Officer and Treasurer highlighted the Early Intervention Implementation Framework which had been launched. He confirmed that the Prevention Team was working on delivering effective early intervention programmes that would meet the needs of young people, communities and key stakeholders.

- 30.3 The Assistant Chief Officer and Treasurer advised that the Fire Standards Board had launched a new standard and this was currently being reviewed. He also mentioned that the inaugural meeting of the Digital and Data Board had taken place this week and was chaired by the CFO.
- 30.4 The Assistant Chief Officer and Treasurer also mentioned the section in the briefing concerning potential cyber attack. The necessary steps were being taken to address the issues. The Service had undertaken the Cyber essentials training and had completed a self-assessment to identify any gaps in the system. The FRS had now received its external Cyber awareness accreditation. The actions following the self-assessment had been taken account of in the budget setting process. The 2nd Budget workshop for Members would be held the following day and they would receive an update on the actions being taken. The FRS was one of thirteen Fire Authorities which had been chosen to examine its preparedness for potential cyber attack. It was reported that mandatory cyber awareness training had been rolled out for staff to undertake. Over 80% of staff had now completed the training and the remaining staff would be contacted to request that they complete the training.
- 30.5 The Head of Strategic Support and Assurance referred to the section in the briefing concerning “Economic and Social Value of the UK Fire and Rescue Services Methodology” and advised that a review had been undertaken by the University of Merseyside and that there were currently around 26 reports on the subject in circulation. A toolkit was to be released in the Spring 2023. He added that the FRS was “ahead of the game” in the work that it had been undertaking and that for every £1 invested, the community received over £7 in social value.
- 30.6 The Assistant Chief Officer and Treasurer (ACO&T) referred the Committee to the letter which had been received from Public Sector Audit Appointments (PSAA) which advised that the FRS would have a new external auditor, KPMG, with effect from the 2023/2024 Accounts, for a five year period. Mrs Hanson (Ernst & Young) advised that they were working through the plans for current audits and that they would then start work on the handover plans with KPMG. In response to a question ACO&T confirmed that going back a few years, the FRS would have tendered the contract for the external auditor, however in more recent years the PSAA undertook the work of appointing Auditors on behalf of most public bodies. This enabled a competitive price to be negotiated. Therefore, the FRS was allocated its external auditor. Councillor Burnett commented that she understood the benefits of the arrangement, however was concerned about the ability to ensure that a quality service was provided, which she thought should be a decision of the FRA. Mrs Hanson responded that the current auditor was not able to comment on the appointment. She added that PSAA was able to consider any independence issues and appoint to geographical areas. PSAA would have considered “quality” as part of their tender process. Councillor Franks commented that a discussion on this matter had been held a while ago by the FRA and it had been decided to continue with the PSAA arrangement. ACO&T added that the Committee had an annual review of the effectiveness of the audit. If they were not content with an auditor there was an opportunity to take any issues to PSAA.

22-23/ASC/31 Minutes

RESOLVED:

That the Minutes of the meeting held on 29 September 2022 be confirmed as a true record, subject to in Minute 22.1 to amend Mrs Hanson's post title to Audit Partner rather than Audit Manager.

22-23/ASC/32 Public Participation

32.1 There were no members of the public present.

22-23/ASC/33 Internal Audit Progress Report (RSM)

33.1 Mrs S Rowlett of RSM introduced a report on progress made against the internal audit plan for 2022/23. She advised that two audits had been finalised on: ICT – Digitalised Systems User Proficiency; and Follow Up Part Two 3.22/23. She mentioned that the Appendix which had been attached should be ignored as this was an earlier version. The correct Appendix was attached to the report for the next agenda item. It was planned to complete all of the internal audit work before the financial year end. Mrs Rowlett highlighted a number of areas as set out in the report. She confirmed the Final – Reasonable Assurance audit opinion.

33.2 ACO&T advised that a large suite of on-line training tools were now available and going forwards, an ICT officer had been allocated to assist at local Fire Stations with their on-line training. Additional ICT equipment was being rolled out as required.

RESOLVED:

That the submitted report be received.

22-23/ASC/34 Internal Audit Follow Up Report

34.1 Mrs S Rowlett of RSM presented a second follow up review to assess the progress made by the Service in implementing previously agreed management actions reported to the Committee.

34.2 Mrs Rowlett advised that the report was the usual annual follow up. She highlighted the progress on actions as set out in the RSM report.

34.3 In response to a question concerning “key financial controls not being implemented”, Mrs Rowlett advised that this was the case referred to in the report where evidence had not yet been provided. Ms L Fair, Business Support Manager, commented that this evidence would be available shortly, following its collation.

RESOLVED:

That the submitted report be received.

22-23/ASC/35 Internal Audit Actions Update

35.1 The Assistant Chief Officer and Treasurer’s report presented the Committee with a summary of actions arising from internal audit reports over the last three fiscal years together with one exception report, progress to date on current action plans, proposals to extend the original timing for completion and those that had been completed since the last meeting. Ms L Fair advised that the report was good news and that a number of actions had been closed off since the last meeting.

35.2 An extension for an action related to Asset Management – Asset Tracking was requested, as the asset tracking for equipment had been completed, but sickness within the Team had prevented the movement of stock via the system that was due in December 2022. An extension was requested to March 2023. ACO&T had sought, and had received, assurance that the revised timeframe would be achieved, as access was being provided to another officer to enable the project to be completed.

RESOLVED:

1. That the progress made to date against action plans be acknowledged.
2. That the Authority be recommended to approve the extension request for Asset Management – Asset Tracking from December 2022 to March 2023.

22-23/ASC/36 Review of the Effectiveness of the Fire & Rescue Authority's Internal Auditors

36.1 Members of the Committee were asked to consider the effectiveness of the Fire and Rescue Authority’s Internal Audit arrangements. Ms L Fair referred to the credentials of RSM, as internal auditors.

36.2 ACO&T advised that the report being considered was an annual report which had been requested a number of years ago by a different Group. He added that RSM had had their own external review, with the next one being due in 2026.

36.3 Mrs S Rowlett of RSM confirmed that the external review was undertaken every five years and at the last review they had received the highest level of assurance.

RESOLVED:

That the report be noted.

22-23/ASC/37 Review of Monitored Policies

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

37.2 The MO highlighted that there had not been any incidences of whistle blowing or any fraud detected in the reporting period. He referred the Committee to an error in paragraph 5.4 of the report, that annual returns on the use of RIPA were actually made to the Surveillance Commissioner and not the Information Commissioner.

37.3 Referring to the Complaints and Compliments Policy, there had been a reduction in the number of complaints in the reporting period and the figures were on track to halve the number received/upheld.

37.4 The MO asked the Committee for their thoughts on aligning this annual report to the financial year end, which would aid comparison. Members were content with the suggestion.

RESOLVED:

1. That the arrangements in place for the review of the monitored policies be noted.
2. That review of the monitored policies report be re-aligned with the financial year end and brought to Committee on a date to be decided by officers.

22-23/ASC/38 Report on Registration of Interests and Gifts/Hospitality

38.1 Mr G Britten, the Monitoring Officer (MO), presented a report on the registration of interests and gifts/hospitality by Members and Officers during the past year.

- 38.2 The MO referred the Committee to a typographical error at paragraph 2.2 of the report: “BFRS senior personnel are also required to register any gifts, hospitality, fees or other rewards of value they receive.” This should also refer to the requirement to register anything offered, not just received.
- 38.3 ACO&T responded to a question concerning his registration of hospitality from Motorola, that this applied to himself and the ICT Manager who had put the FRS in for an award relating to the conversion to a fully “Cloud” based system. Motorola, as the provider, had also put themselves forward and both had been short listed for the award. They had attended an International Critical Communications Conference as part of the award event, where ACO&T had presented to Journalists on how the FRS was using the communications. Motorola had paid for the flights and one night’s accommodation. The costs had not been checked, however this could be determined if the Committee wished. Members were in agreement that an estimated cost should be provided for the sake of public transparency.
- 38.4 ACO&T also responded to a question concerning the Head of ICT’s purchase of a ticket to a rugby match, that he had already bought a ticket and subsequently the ICT Team had been offered hospitality at the same match. The Head of ICT was the only person to accept the hospitality and did not therefore use the ticket he had purchased. He estimated that the cost of hospitality would have been £180. The hospitality had been offered by a company to which the FRS had already awarded a contract. He had been told that in future he would need to liaise with management before accepting such an offer.
- 38.5 In response to a question concerning how the policy was publicised to officers, the ACO&T advised that policies were circulated to officers on a regular basis, however it was appropriate to highlight the gifts/hospitality policy just before Christmas each year. It had been decided to increase communication in this area. Ms L Fair added that she was working on a project of policy rationalisation and that a part of this would be to move to having policies available electronically rather than being paper based, which would provide easier access. A new training module was also being created for new staff which would also be used to update current staff.
- 38.6 In response to a further question the MO confirmed that the minimum amount to register gifts/hospitality by Members was £50, which had been increased from £25. There was currently no threshold for officers, however the strong advice was that it was always good to declare any amount offered.

RESOLVED:

1. That the contents of the report be noted.
2. That the estimated level of hospitality received from Motorola be publicised and that officers be reminded of the policies that needed to be adhered to, on a regular basis.

22-23/ASC/39 Work Programme

39.1 The Committee considered the proposed work programme for 2022/23.

RESOLVED:

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

22-23/ASC/40 Corporate Risk Register - Exception Report

RESOLVED:

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

Item

Corporate Risk Register

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The meeting ended at 11:09am

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

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SUBJECT: External Audit Plan 2023/24 (Ernst & Young)

Author and contact: Lauren Fair
Business Support Manager
Lauren.Fair@bedsfire.gov.uk

Background Papers:

Appendix	Title	Protective Marking
1	External Audit Plan 2023/24	

Implications

This table provides a short statement of the impact of the recommendations in this report and/or a reference to the relevant paragraph/s in the report.

Will this report affect any of the following?

	Yes / No	Impact / Reference
Financial Implications	No	
Risk Management	No	
Legal Implications	No	
Privacy and Security Implications	No	

Duty to Collaborate	No	
Health and Safety Implications	No	
Equality, Diversity and Inclusion	No	
Environmental Sustainability	No	
Consultation and Communication	No	


PURPOSE:

To receive and consider a report on the External Audit Plan for 2023/24.

RECOMMENDATION:

That Members acknowledge the report.

**GAVIN CHAMBERS
ASSISTANT CHIEF OFFICER**

A photograph of a meeting table with several papers and hands pointing at documents. The background is a bright, clean office environment. A yellow banner is overlaid on the left side of the image.

Bedfordshire
Fire and Rescue
Authority
Provisional Audit
planning report
Year ended 31 March 2022
February 2022



Private and Confidential
Audit & Standards Committee

15 February 2023

Dear Audit & Standards Committee Members

We are pleased to attach our Provisional Audit Plan which sets out how we intend to carry out our responsibilities as auditor. Its purpose is to provide the Audit & Standards Committee with a basis to review our proposed audit approach and scope for the 2021/22 audit in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2020 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements. It is also to ensure that our audit is aligned with the Committee's service expectations.

This Provisional Plan summarises our initial assessment of the key risks driving the development of an effective audit for Bedfordshire Fire and Rescue Authority, and outlines our planned audit strategy in response to those risks. Our planning procedures are not yet fully complete and we will update the Committee if there are any changes to the risks we identify once our planning is fully complete.

This report is intended solely for the information and use of the Audit & Standards Committee and management, and is not intended to be and should not be used by anyone other than these specified parties.

We welcome the opportunity to discuss this report with you on 2nd March 2023 as well as understand whether there are other matters which you consider may influence our audit.

Yours faithfully

Debbie Hanson

For and on behalf of Ernst & Young LLP

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

The "Terms of Appointment and further guidance (updated July 2021)" issued by the PSAA (<https://www.psa.co.uk/managing-audit-quality/terms-of-appointment/terms-of-appointment-and-further-guidance-1-july-2021/>) sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and in legislation, and covers matters of practice and procedure which are of a recurring nature.

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



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Overview of our 2021/22 audit strategy



Overview of our 2021/22 audit strategy

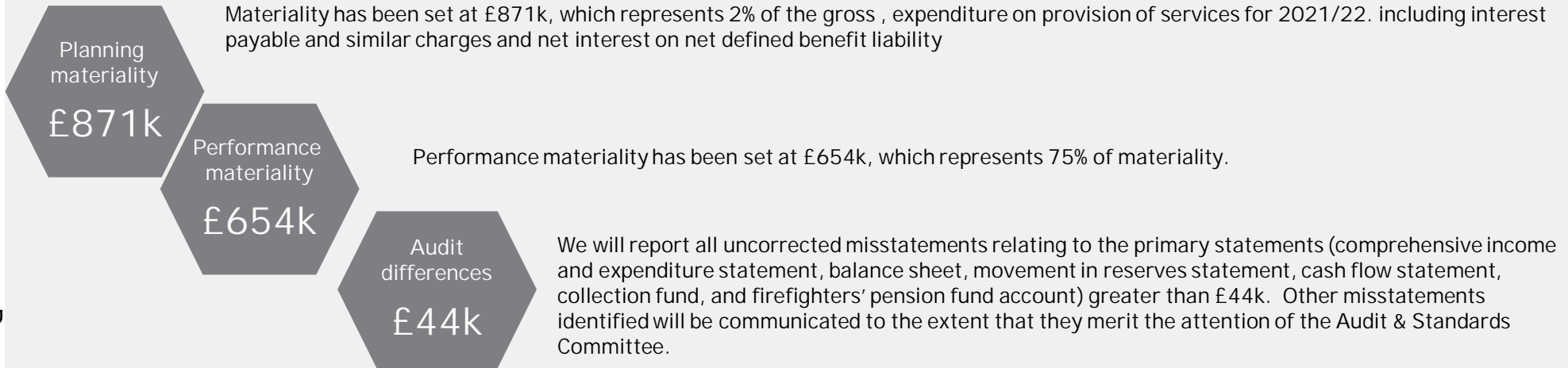
The following 'dashboard' summarises the significant accounting and auditing matters outlined in this report. It seeks to provide the Audit & Standards Committee with an overview of our initial risk identification for the upcoming audit and any changes in risks identified in the current year.

Audit risks and areas of focus

Risk / area of focus	Risk identified	Change from PY	Details
Valuation of land and buildings	Significant risk	No change in risk or focus	<p>Land and buildings represents significant balances in the Authority's accounts and are subject to valuation changes, impairment reviews and depreciation charges.</p> <p>Material judgemental inputs and estimation techniques are required to calculate the year-end balances held in the balance sheet. As the Authority's asset base is significant, and the outputs from the valuer are subject to estimation, small changes in assumptions when valuing these assets can have material impact on the financial statements and therefore the balances are susceptible to misstatement.</p>
Misstatements due to fraud or error (management override)	Fraud risk	No change in risk or focus	As identified in ISA 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that would otherwise appear to be operating effectively.
Pension liability valuation	Inherent risk	No change in risk or focus	<p>The Local Authority Accounting Code of Practice and IAS19 require the Authority to make extensive disclosures within its financial statements regarding the Fire Fighters Pension Scheme and the Local Government Pension Scheme (LGPS).</p> <p>The Authority's deficits under both schemes are disclosed on a combined basis on the Authority's balance sheet. The total value was £386 million as at 31 March 2022 and represents a material and sensitive balance.</p> <p>The information disclosed is based on the IAS 19 reports issued to the Authority by the Actuaries for both schemes. Accounting for these schemes involves significant estimation and judgement and due to the nature, volume and size of the transactions we consider this to be a inherent risk.</p>
Going concern disclosure	Area of focus	No change in focus	The financial landscape for the Authority remains challenging; the Authority will need to undertake a going concern assessment covering a period up to 12 months from the expected date of final authorisation of the accounts. It will also need to make an appropriate disclosure in the financial statements of that consideration and assessment.

Overview of our 2021/22 audit strategy

Materiality



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We also identify areas where misstatement at a lower level than our overall materiality level might influence the reader and develop an audit strategy specific to these areas, including:

- Remuneration disclosures including exit packages and Member allowances: we will agree all disclosures back to source data and to the agreed and approved amounts;
- Audit fees: we will agree disclosures back to PSAA scale fees and any agreed variations; and
- Related party transactions we will test the completeness of related party disclosures and the accuracy of all disclosures by checking back to supporting evidence.

Overview of our 2021/22 audit strategy

Audit scope

This Provisional Audit Plan covers the work that we plan to perform to provide you with:

- Our audit opinion on whether the financial statements of Bedfordshire Fire and Rescue Authority give a true and fair view of the financial position as at 31 March 2022 and of the income and expenditure for the year then ended; and
- Our commentary on your arrangements to secure value for money in your use of resources for the relevant period. We include further details on value for money in Section 03.

We will also review and report to the National Audit Office (NAO), to the extent and in the form required by them, on the Authority's Whole of Government Accounts return.

Our audit will also include the mandatory procedures that we are required to perform in accordance with applicable laws and auditing standards.

When planning the audit we take into account several key inputs:

- Strategic, operational and financial risks relevant to the financial statements;
- Developments in financial reporting and auditing standards;
- The quality of systems and processes;
- Changes in the business and regulatory environment; and,
- Management's views on all of the above.

By considering these inputs, our audit is focused on the areas that matter and our feedback is more likely to be relevant to the Authority.

Taking the above into account, and as articulated in this audit plan, our professional responsibilities require us to independently assess the risks associated with providing an audit opinion and undertake appropriate procedures in response to that. Our Terms of Appointment with PSAA allow them to vary the fee dependent on "the auditors assessment of risk and the work needed to meet their professional responsibilities". PSAA are aware that the setting of scale fees has not kept pace with the changing requirements of external audit with increased focus on, for example, the valuations of land and buildings, the valuation of pension obligations, the introduction of new accounting standards such as IFRS 9 and 15 in recent years as well as the expansion of factors impacting the ISA 540 (revised) and the value for money conclusion. Therefore to the extent any of these or any other risks are relevant in the context of Bedfordshire Fire and Rescue Authority's audit, we will discuss these with management as to the impact on the scale fee.

Effects of climate-related matters on financial statements and value for money arrangements

Public interest in climate change is increasing. We are mindful that climate-related risks may have a long timeframe and therefore while risks exist, the impact on the current period financial statements may not be immediately material to an entity. It is nevertheless important to understand the relevant risks to make this evaluation. In addition, understanding climate-related risks may be relevant in the context of qualitative disclosures in the notes to the financial statements and value for money arrangements.

We make inquiries regarding climate-related risks on every audit as part of understanding the entity and its environment. As we re-evaluate our risk assessments throughout the audit, we continually consider the information that we have obtained to help us assess the level of inherent risk.

Overview of our 2021/22 audit strategy

Value for money conclusion

We include details in Section 03, but in summary:

- We are required to consider whether the Authority has made 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources.
- Planning on value for money and the associated risk assessment is focused on gathering sufficient evidence to enable us to document our evaluation of the Authority's arrangements, to enable us to draft a commentary under three reporting criteria (see below). This includes identifying and reporting on any significant weaknesses in those arrangements and making appropriate recommendations.
- We will provide a commentary on the Authority's arrangements against three reporting criteria:
 - Financial sustainability - How the Authority's plans and manages its resources to ensure it can continue to deliver its services;
 - Governance - How the Authority ensures that it makes informed decisions and properly manages its risks; and
 - Improving economy, efficiency and effectiveness - How the Authority uses information about its costs and performance to improve the way it manages and delivers its services.
- The commentary on VFM arrangements will be included in the Auditor's Annual Report.

Timeline

The Ministry of Housing, Communities and Local Government established regulations to extend the target date for publishing audited local authority accounts from 31 July to 30 September, for a period of two years (i.e. covering the audit of the 2020/21 and 2021/22 accounting years).

In December 2021, the Department for Levelling Up, Housing and Communities (DLUHC) announced proposals to extend the deadline for the publication of audited accounts to 30 November for 2021/22.

In Section 07 we include a provisional timeline for the audit.

Audit team changes

Key changes to our team.



Debbie Hanson
Partner



Oliver Randall
Engagement Manager



02 Audit risks



Our response to significant risks (continued)

Misstatements due to fraud or error (management override)

What is the risk?

The financial statements as a whole are not free of material misstatements whether caused by fraud or error.

As identified in ISA (UK) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. We identify and respond to this fraud risk on every audit engagement.

What will we do?

- Identify fraud risks during the planning stages.
- Inquiry of management about risks of fraud and the controls put in place to address those risks
- Understanding the oversight given by those charged with governance of management's processes over fraud
- Consideration of the effectiveness of management's controls designed to address the risk of fraud
- Determining an appropriate strategy to address those identified risks of fraud
- Performing mandatory procedures regardless of specifically identified fraud risks, including testing of journal entries and other adjustments in the preparation of the financial statements

Our response to significant risks (continued)

Valuation of land and buildings

What is the risk?

Land and buildings represents significant balances in the Authority's accounts and are subject to valuation changes, impairment reviews and depreciation charges. The value of land and buildings as at 31 March 2022 is reported as £35.8 million.

Material judgemental inputs and estimation techniques are required to calculate the year-end balances held in the balance sheet. As the Authority's asset base is significant, and the outputs from the valuer are subject to estimation, small changes in assumptions when valuing these assets can have material impact on the financial statements and therefore the balances are susceptible to misstatement.

What will we do?

Our approach will focus on:

- Considering the work performed by the Authority's valuers, including the adequacy of the scope of the work performed, their professional capabilities and the results of their work;
- Sample testing key asset information used by the valuers in performing their valuation (e.g. floor plans to support valuations based on price per square metre);
- We will also consider if there are any specific changes to assets that have occurred and that these have been communicated to the valuer;
- Reviewing assets not subject to valuation in 2021/22 to confirm that the remaining asset base is not materially misstated;
- Considering the annual cycle of valuations to ensure that assets have been valued within a 5 year rolling programme as required by the Code;
- Considering changes to useful economic lives as a result of the most recent valuation; and
- Testing accounting entries have been correctly processed in the financial statements.

Other areas of audit focus

We have identified other areas of the audit, that have not been classified as significant risks, but are still important when considering the risks of material misstatement to the financial statements and disclosures and therefore may be key audit matters we will include in our audit report.

What is the risk/area of focus?

Pension liability valuation

The Local Authority Accounting Code of Practice and IAS19 require the Authority to make extensive disclosures within its financial statements regarding the Fire Fighters Pension Scheme and the Local Government Pension Scheme (LGPS).

The Authority's deficits under both schemes are disclosed on a combined basis on the Authority's balance sheet. The total value was £386 million as at 31 March 2022 and represents a material and sensitive balance..

The information disclosed is based on the IAS 19 reports issued to the Authority by the Actuaries for both schemes.

Accounting for this scheme involves significant estimation and judgement and therefore management engages an actuary to undertake the calculations on their behalf. ISAs (UK) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.

What will we do?

We will:

- Liaise with the auditors of Bedfordshire Pension Fund, to obtain assurances over the information supplied to the actuary in relation to Bedfordshire Fire and Rescue Authority;
- Assess the work of the LGPS pension fund actuary and the Firefighters pension fund actuary (Government Actuary's Department) including the assumptions they have used by relying on the work of PWC - Consulting Actuaries commissioned by the National Audit Office for all Local Government sector auditors, and considering relevant reviews by the EY actuarial team; and
- Review and test the accounting entries and disclosures made within the Authority's financial statements in relation to IAS19.

Other areas of audit focus

What is the risk/area of focus?

Going concern disclosures

There is a presumption that the Authority will continue as a going concern for the foreseeable future and that its accounts should therefore be prepared on a going concern basis. However, the Authority is required to carry out a going concern assessment that is proportionate to the risks it faces. In light of the continued impact of Covid and economic volatility on the Authority's day to day finances, its annual budget, its cashflows and its medium term financial strategy, there is a need for the Authority to ensure its going concern assessment is appropriately comprehensive.

The Authority is also required to ensure that its going concern disclosure within the statement of accounts adequately reflects its going concern assessment and in particular highlights any uncertainties it has identified

What will we do?

We will meet the requirements of the revised auditing standard on going concern (ISA 570) and consider the adequacy of the Authority's going concern assessment and its disclosure in the accounts by:

- Challenging management's identification of events or conditions impacting going concern.
- Testing management's resulting assessment of going concern by evaluating supporting evidence (including consideration of the risk of management bias).
- Reviewing the Authority's cashflow forecast covering the foreseeable future, to ensure that it has sufficient liquidity to continue to operate as a going concern.
- Undertaking a 'stand back' review to consider all of the evidence obtained, whether corroborative or contradictory, when we draw our conclusions on going concern.
- Challenging the disclosure made in the accounts in respect of going concern and any material uncertainties



03

Value for Money Risks





Authority's responsibilities for value for money

The Authority is required to maintain an effective system of internal control that supports the achievement of its policies, aims and objectives while safeguarding and securing value for money from the public funds and other resources at its disposal.

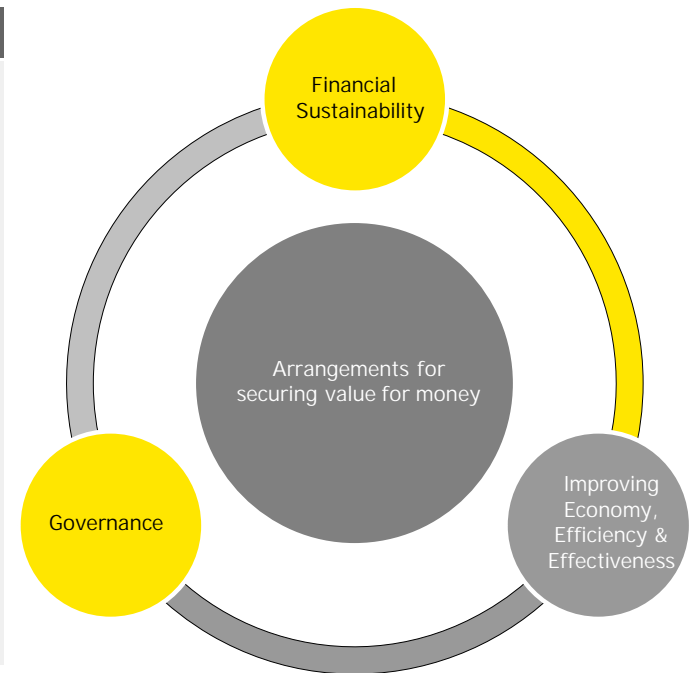
As part of the material published with the financial statements, the Authority is required to bring together commentary on the governance framework and how this has operated during the period in a governance statement. In preparing the governance statement, the Authority tailors the content to reflect its own individual circumstances, consistent with the requirements of the relevant accounting and reporting framework and having regard to any guidance issued in support of that framework. This includes a requirement to provide commentary on arrangements for securing value for money from the use of resources.

Auditor responsibilities

Under the NAO Code of Audit Practice we are required to consider whether the Authority has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources. The Code requires the auditor to design their work to provide them with sufficient assurance to enable them to report to the Authority a commentary against specified reporting criteria (see below) on the arrangements the Authority has in place to secure value for money through economic, efficient and effective use of its resources for the relevant period.

The specified reporting criteria are:

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





Planning and identifying risks of significant weakness in VFM arrangements

The NAO's guidance notes requires us to carry out a risk assessment which gathers sufficient evidence to enable us to document our evaluation of the Authority's arrangements, in order to enable us to draft a commentary under the three reporting criteria. This includes identifying and reporting on any significant weaknesses in those arrangements and making appropriate recommendations.

In considering the Authority's arrangements, we are required to consider:

- The Authority's governance statement;
- Evidence that the Authority's arrangements were in place during the reporting period;
- Evidence obtained from our work on the accounts;
- The work of inspectorates and other bodies; and
- Any other evidence source that we regard as necessary to facilitate the performance of our statutory duties.

We then consider whether there is evidence to suggest that there are significant weaknesses in arrangements. The NAO's guidance is clear that the assessment of what constitutes a significant weakness and the amount of additional audit work required to adequately respond to the risk of a significant weakness in arrangements is a matter of professional judgement. However, the NAO states that a weakness may be said to be significant if it:

- Exposes – or could reasonably be expected to expose – the Authority to significant financial loss or risk;
- Leads to – or could reasonably be expected to lead to – significant impact on the quality or effectiveness of service or on the Authority's reputation;
- Leads to – or could reasonably be expected to lead to – unlawful actions; or
- Identifies a failure to take action to address a previously identified significant weakness, such as failure to implement or achieve planned progress on action/improvement plans.

We should also be informed by a consideration of:

- The magnitude of the issue in relation to the size of the Authority;
- Financial consequences in comparison to, for example, levels of income or expenditure, levels of reserves (where applicable), or impact on budgets or cashflow forecasts;
- The impact of the weakness on the Authority reported performance;
- Whether the issue has been identified by the Authority's own internal arrangements and what corrective action has been taken or planned;
- Whether any legal judgements have been made including judicial review;
- Whether there has been any intervention by a regulator or Secretary of State;
- Whether the weakness could be considered significant when assessed against the nature, visibility or sensitivity of the issue;
- The impact on delivery of services to local taxpayers; and
- The length of time the Authority has had to respond to the issue.



Value for Money

Responding to identified risks of significant weakness

Where our planning work has identified a risk of significant weakness, the NAO's guidance requires us to consider what additional evidence is needed to determine whether there is a significant weakness in arrangements and undertake additional procedures as necessary, including where appropriate, challenge of management's assumptions. We are required to report our planned procedures to the Audit & Standards Committee.

Reporting on VFM

Where we are not satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources the Code requires that we should refer to this by exception in the audit report on the financial statements.

In addition, the Code requires us to include the commentary on arrangements in the Auditor's Annual Report. The Code states that the commentary should be clear, readily understandable and highlight any issues we wish to draw to the Authority's attention or the wider public. This should include details of any recommendations arising from the audit and follow-up of recommendations issued previously, along with our view as to whether they have been implemented satisfactorily.

Status of our 2021/22 VFM planning

We have yet to complete our detailed VFM planning. However, we expect one area of focus will be on the arrangements that the Authority has in place in relation to financial sustainability - including the impact of Covid-19 on the medium term financial planning.

We will update the next Audit & Standards Committee meeting on the outcome of our VFM planning and our planned response to any identified risks of significant weaknesses in arrangements.



04

Audit materiality

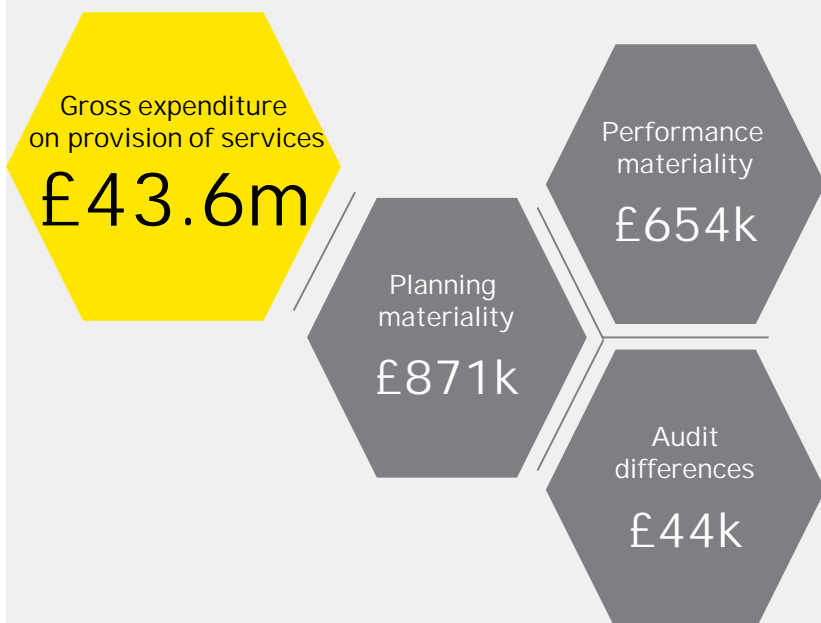


Materiality

Materiality

For planning purposes, materiality for 2021/22 has been set at £871k. This represents 2% of the Authority's gross expenditure on provision of services. It will be reassessed throughout the audit process. We have provided supplemental information about audit materiality in Appendix C.

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We request that the Audit & Standards Committee confirm its understanding of, and agreement to, these materiality and reporting levels.

Key definitions

Planning materiality – the amount over which we anticipate misstatements would influence the economic decisions of a user of the financial statements.

Performance materiality – the amount we use to determine the extent of our audit procedures. We have set performance materiality at £654k which represents 75% of planning materiality.

Audit difference threshold – we propose that misstatements identified below this threshold are deemed clearly trivial. We will report to you all uncorrected misstatements over this amount relating to the comprehensive income and expenditure statement, balance sheet, collection fund and firefighters' pension fund account that have an effect on income or that relate to other comprehensive income.

Other uncorrected misstatements, such as reclassifications and misstatements in the cashflow statement and movement in reserves statement or disclosures, and corrected misstatements will be communicated to the extent that they merit the attention of the Audit & Standards Committee, or are important from a qualitative perspective.

Specific materiality – We have set a materiality of £1k for remuneration disclosures, exit packages, and audit fees which reflects our understanding that an amount less than our materiality would influence the economic decisions of users of the financial statements in relation to this. For members allowances we will set materiality for the disclosure in relation to other organisations at the same level as for the rest of the audit. For relationships with individuals we consider any errors identified on a case by case basis.

Materiality

The amount we consider material at the end of the audit may differ from our initial determination. At this stage, however, it is not feasible to anticipate all the circumstances that might ultimately influence our judgement. At the end of the audit we will form our final opinion by reference to all matters that could be significant to users of the financial statements, including the total effect of any audit misstatements, and our evaluation of materiality at that date.



05

Scope of our audit



Our Audit Process and Strategy

Objective and Scope of our Audit scoping

Under the Code of Audit Practice, our principal objectives are to undertake work to support the provision of our audit report to the audited body and to satisfy ourselves that the audited body has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources to the extent required by the relevant legislation and the requirements of the Code.

We issue an audit report that covers:

1. Financial statement audit

Our opinion on the financial statements:

- whether the financial statements give a true and fair view of the financial position of the audited body and its expenditure and income for the period in question; and
- whether the financial statements have been prepared properly in accordance with the relevant accounting and reporting framework as set out in legislation, applicable accounting standards or other direction.

Our opinion on other matters:

- whether other information published together with the audited financial statements is consistent with the financial statements; and
- where required, whether the part of the remuneration report to be audited has been properly prepared in accordance with the relevant accounting and reporting framework.

Other procedures required by the Code:

- Examine and report on the consistency of the Whole of Government Accounts schedules or returns with the body's audited financial statements for the relevant reporting period in line with the instructions issued by the NAO

2. Arrangements for securing economy, efficiency and effectiveness (value for money)

As outlined in Section 03, we are required to consider whether the Authority has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources and report a commentary on those arrangements.

Our Audit Process and Strategy (continued)

Audit Process Overview

Our audit involves:

- Identifying and understanding the key processes and internal controls; and
- Substantive tests of detail of transactions and amounts.

For 2021/22, we plan to follow a substantive approach to the audit as we have concluded this is the most efficient way to obtain the level of audit assurance required to conclude that the financial statements are not materially misstated

Analytics:

We will use our computer-based analytics tools to enable us to capture whole populations of your financial data, in particular journal entries. These tools:

- Help identify specific exceptions and anomalies which can then be subject to more traditional substantive audit tests; and
- Give greater likelihood of identifying errors than random sampling techniques.

We will report the findings from our process and analytics work, including any significant weaknesses or inefficiencies identified and recommendations for improvement, to management and the Audit & Standards Committee.

Internal audit:

We will meet with the Head of Internal Audit, and review internal audit plans and the results of their work. We will reflect the findings from these reports, together with reports from any other work completed in the year, in our detailed audit plan, where they raise issues that could have an impact on the financial statements.



06

Audit team

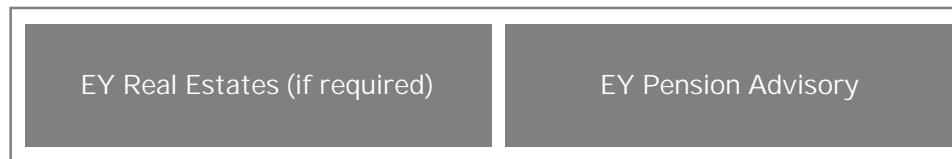
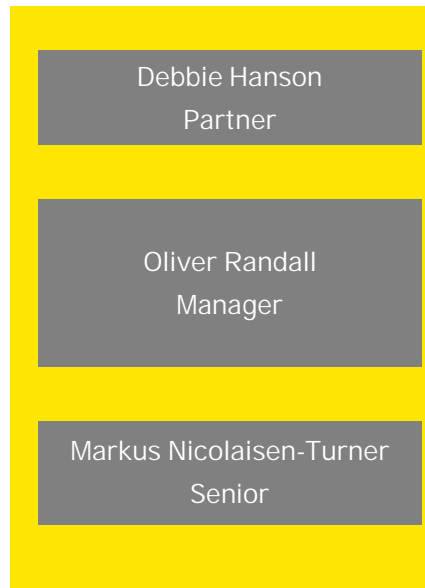


Audit team

Audit team changes

The core audit team is led by Debbie Hanson as Partner with support from Oliver Randall, Manager, and Markus Nicolaisen-Turner, Lead Senior.

Audit team structure:



Use of specialists

When auditing key judgements, we are often required to rely on the input and advice provided by specialists who have qualifications and expertise not possessed by the core audit team. The areas where either EY or third party specialists may be required to provide input for the current year audit are:

Area	Specialists
Valuation of land and buildings	NPS (Bedfordshire Fire and Rescue Authority's property valuer) EY Real Estates (EY specialist) where we believe it is necessary
Pensions disclosure	Barnett Waddingham (LGPS) and Government Actuary's Department (GAD) for FFPS (Pension Funds Actuary) EY Pensions Advisory and PwC (Consulting Actuary to the National Audit Office)

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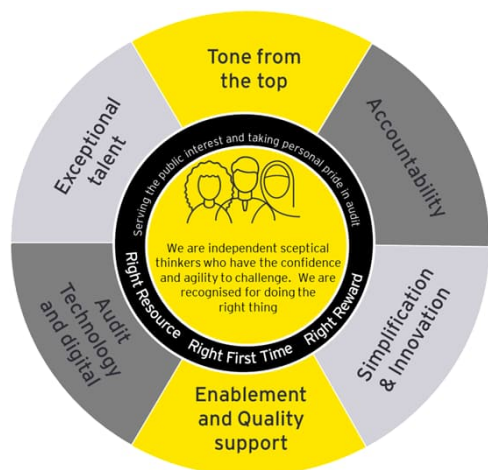
In accordance with Auditing Standards, we will evaluate each specialist's professional competence and objectivity, considering their qualifications, experience and available resources, together with the independence of the individuals performing the work.

We also consider the work performed by the specialist in light of our knowledge of the Authority's business and processes and our assessment of audit risk in the particular area. For example, we would typically perform the following procedures:

- Analyse source data and make inquiries as to the procedures used by the specialist to establish whether the source data is relevant and reliable;
- Assess the reasonableness of the assumptions and methods used;
- Consider the appropriateness of the timing of when the specialist carried out the work; and
- Assess whether the substance of the specialist's findings are properly reflected in the financial statements.

Developing the right Audit Culture

In July 2021, EY established a UK Audit Board (UKAB) with a majority of independent Audit Non-Executives (ANEs). The UKAB will support our focus on delivering high-quality audits by strengthening governance and oversight over the culture of the audit business. This focus is critical given that audit quality starts with having the right culture embedded in the business.



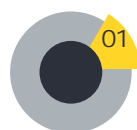
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Our audit culture is the cement that binds together the building blocks and foundation of our audit strategy. We have been thoughtful in articulating a culture that is right for us: one that recognises we are part of a wider, global firm and is clear about whose interests our audits serve.

There are three elements underpinning our culture:

1. Our people are focused on a common purpose. It is vital we foster and nurture the values, attitudes and behaviours that lead our people to do the right thing.
2. The essential attributes of our audit business are:
 - Right resources – We team with competent people, investing in audit technology, methodology and support
 - Right first time – Our teams execute and review their work, consulting where required to meet the required standard
 - Right reward – We align our reward and recognition to reinforce the right behaviours

3. The six pillars of Sustainable Audit Quality are implemented.



Tone at the top

The internal and external messages sent by EY leadership, including audit partners, set a clear tone at the top - they establish and encourage a commitment to audit quality



Exceptional talent

Specific initiatives support EY auditors in devoting time to perform quality work, including recruitment, retention, development and workload management



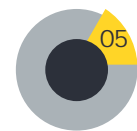
Accountability

The systems and processes in place help EY people take responsibility for carrying out high-quality work at all times, including their reward and recognition



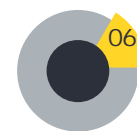
Audit technology and digital

The EY Digital Audit is evolving to set the standard for the digital-first way of approaching audit, combining leading-edge digital tools, stakeholder focus and a commitment to quality



Simplification and innovation

We are simplifying and standardising the approach used by EY auditors and embracing emerging technologies to improve the quality, consistency and efficiency of the audit



Enablement and quality support

How EY teams are internally supported to manage their responsibility to provide high audit quality

A critical part of this culture is that our people are encouraged and empowered to challenge and exercise professional scepticism across all our audits. However, we recognise that creating a culture requires more than just words from leaders. It has to be reflected in the lived experience of all our people each and every day enabling them to challenge themselves and the companies we audit.

Each year we complete an audit quality culture assessment to obtain feedback from our people on the values and behaviours they experience, and those they consider to be fundamental to our audit quality culture of the future. We action points that arise to ensure our culture continues to evolve appropriately.

2021 Audit Culture Survey result

A cultural health score of 78% (73%) was achieved for our UK Audit Business

We bring our culture alive by investing in three priority workstreams:

- Audit Culture with a focus on professional scepticism
- Adopting the digital audit
- Standardisation

This investment has led to a number of successful outputs covering training, tools, techniques and additional sources. Specific highlights include:

- Audit Purpose Barometer
- Active Scepticism Framework
- Increased access to external sector forecasts
- Forensic risk assessment pilots
- Refreshed PLOT training and support materials, including embedding in new hire and trainee courses
- Digital audit training for all ranks
- Increased hot file reviews and improved escalation processes
- New work programmes issued on auditing going concern, climate, impairment, expected credit losses, cashflow statements and conducting effective group oversight
- Development of bite size, available on demand, task specific tutorial videos

"A series of company collapses linked to unhealthy cultures....have demonstrated why cultivating a healthy culture, underpinned by the right tone from the top, is fundamental to business success."

Sir John Thompson
Chief Executive of the FRC



07

Audit timeline





Audit timeline

Timetable of communication and deliverables

Timeline

Below is a timetable showing the key stages of the audit and the deliverables we have agreed to provide to you through the audit cycle in 2021/22.

From time to time matters may arise that require immediate communication with the Audit & Standards Committee and we will discuss them with the Committee Chair as appropriate. We will also provide updates on corporate governance and regulatory matters as necessary.

Audit phase	Timetable	Audit & Standards Committee timetable	Deliverables
Planning: Risk assessment and setting of scopes.	March		
Walkthrough of key systems and processes		Audit & Standards Committee	Audit Planning Report
Testing of routine processes and controls Interim audit testing			
Year end audit Quality Report/Account testing	April		Interim audit update
Year end audit Audit Completion procedures	May		
		Audit & Standards Committee	Audit Results Report Audit opinions and completion certificates Auditor's Annual Report



08

Independence



Introduction

The FRC Ethical Standard and ISA (UK) 260 “Communication of audit matters with those charged with governance”, requires us to communicate with you on a timely basis on all significant facts and matters that bear upon our integrity, objectivity and independence. The Ethical Standard, as revised in December 2019, requires that we communicate formally both at the planning stage and at the conclusion of the audit, as well as during the course of the audit if appropriate. The aim of these communications is to ensure full and fair disclosure by us to those charged with your governance on matters in which you have an interest.

Required communications

Planning stage

- ▶ The principal threats, if any, to objectivity and independence identified by Ernst & Young (EY) including consideration of all relationships between you, your affiliates and directors and us;
- ▶ The safeguards adopted and the reasons why they are considered to be effective, including any Engagement Quality review;
- ▶ The overall assessment of threats and safeguards;
- ▶ Information about the general policies and process within EY to maintain objectivity and independence.

Final stage

- ▶ In order for you to assess the integrity, objectivity and independence of the firm and each covered person, we are required to provide a written disclosure of relationships (including the provision of non-audit services) that may bear on our integrity, objectivity and independence. This is required to have regard to relationships with the entity, its directors and senior management, its affiliates, and its connected parties and the threats to integrity or objectivity, including those that could compromise independence that these create. We are also required to disclose any safeguards that we have put in place and why they address such threats, together with any other information necessary to enable our objectivity and independence to be assessed;
- ▶ Details of non-audit/additional services provided and the fees charged in relation thereto;
- ▶ Written confirmation that the firm and each covered person is independent and, if applicable, that any non-EY firms used in the group audit or external experts used have confirmed their independence to us;
- ▶ Details of any non-audit/additional services to a UK PIE audit client where there are differences of professional opinion concerning the engagement between the Ethics Partner and Engagement Partner and where the final conclusion differs from the professional opinion of the Ethics Partner
- ▶ Details of any inconsistencies between FRC Ethical Standard and your policy for the supply of non-audit services by EY and any apparent breach of that policy;
- ▶ Details of all breaches of the IESBA Code of Ethics, the FRC Ethical Standard and professional standards, and of any safeguards applied and actions taken by EY to address any threats to independence; and
- ▶ An opportunity to discuss auditor independence issues.

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In addition, during the course of the audit, we are required to communicate with you whenever any significant judgements are made about threats to objectivity and independence and the appropriateness of safeguards put in place, for example, when accepting an engagement to provide non-audit services.

We ensure that the total amount of fees that EY and our network firms have charged to you and your affiliates for the provision of services during the reporting period, analysed in appropriate categories, are disclosed.

Relationships, services and related threats and safeguards

We highlight the following significant facts and matters that may be reasonably considered to bear upon our objectivity and independence, including the principal threats, if any. We have adopted the safeguards noted below to mitigate these threats along with the reasons why they are considered to be effective. However we will only perform non-audit services if the service has been pre-approved in accordance with your policy.

Overall Assessment

Overall, we consider that the safeguards that have been adopted appropriately mitigate the principal threats identified and we therefore confirm that EY is independent and the objectivity and independence of Debbie Hanson, your audit engagement partner and the audit engagement team have not been compromised.

Self interest threats

A self interest threat arises when EY has financial or other interests in the Authority. Examples include where we have an investment in the Authority; where we receive significant fees in respect of non-audit services; where we need to recover long outstanding fees; or where we enter into a business relationship with you. At the time of writing, there are no long outstanding fees.

We believe that it is appropriate for us to undertake those permitted non-audit/additional services set out in Section 5.40 of the FRC Ethical Standard 2019 (FRC ES), and we will comply with the policies that you have approved.

Page 48 None of the services are prohibited under the FRC's ES or the National Audit Office's Auditor Guidance Note 01 and the services have been approved in accordance with your policy on pre-approval. In addition, when the ratio of non-audit fees to audit fees exceeds 1:1, we are required to discuss this with our Ethics Partner, as set out by the FRC ES, and if necessary agree additional safeguards or not accept the non-audit engagement. We will also discuss this with you.

At the time of writing, the current ratio of non-audit fees to audit fees is approximately 0:1 as we have not undertaken any non-audit services. No additional safeguards are required.

A self interest threat may also arise if members of our audit engagement team have objectives or are rewarded in relation to sales of non-audit services to you. We confirm that no member of our audit engagement team, including those from other service lines, has objectives or is rewarded in relation to sales to you, in compliance with Ethical Standard part 4.

There are no other self interest threats at the date of this report.

Self review threats

Self review threats arise when the results of a non-audit service performed by EY or others within the EY network are reflected in the amounts included or disclosed in the financial statements.

There are no self review threats at the date of this report.

Relationships, services and related threats and safeguards

Management threats

Partners and employees of EY are prohibited from taking decisions on behalf of management of the Authority. Management threats may also arise during the provision of a non-audit service in relation to which management is required to make judgements or decision based on that work.

There are no management threats at the date of this report.

Other threats

Other threats, such as advocacy, familiarity or intimidation, may arise.

There are no other threats at the date of this report.

EY Transparency Report 2021

Ernst & Young (EY) has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained. Details of the key policies and processes in place within EY for maintaining objectivity and independence can be found in our annual Transparency Report which the firm is required to publish by law. The most recent version of this Report is for the year end 30 June 2022:

https://www.ey.com/en_uk/about-us/transparency-report



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09

Appendices



Fees

The duty to prescribe fees is a statutory function delegated to Public Sector Audit Appointments Ltd (PSAA) by the Secretary of State for Housing, Communities and Local Government.

This is defined as the fee required by auditors to meet statutory responsibilities under the Local Audit and Accountability Act 2014 in accordance with the requirements of the Code of Audit Practice and supporting guidance published by the National Audit Office, the financial reporting requirements set out in the Code of Practice on Local Authority Accounting published by CIPFA/LASAAC, and the professional standards applicable to auditors' work.

	Scale fee 2021/22	Final Fee 2020/21
	£	£
Scale Fee – Code work	23,271	23,271
Increase in scale fee and additional risks (Note 1)	TBC	15,675
Total fees (Note 2)	TBC	38,946

Note 2: For 2021/22, the scale fee will be impacted by a range of factors which will result in additional work, including items that will recur from the 20/21 scale fee increase. We will continue to discuss the impact of these factors with management and the impact on the final fee. The final fee will again be determined by PSAA.

In addition, we are driving greater innovation in the audit through the use of technology. The significant investment costs in this global technology continue to rise as we seek to provide enhanced assurance and insight in the audit.

The agreed fee presented is based on the following assumptions:

- Officers meeting the agreed timetable of deliverables;
- Our accounts opinion and value for money conclusion being unqualified;
- Appropriate quality of documentation is provided by the Authority; and
- The Authority has an effective control environment.

If any of the above assumptions prove to be unfounded, we will seek a variation to the agreed fee. This will be discussed with the Authority in advance.

Fees for the auditor's consideration of correspondence from the public and formal objections will be charged in addition to the scale fee.




Note 1: The 2020/21 Code work included an additional fee of £15,675, which relates to additional specialist work reviewing the valuation of a sample of fire stations, HQ and training facilities (£2,750), the impact of Covid-19 on going concern (£1,522), specialist involvement in pension valuation (£2,625), additional requirements on the audit of estimates of under ISA540 (£1,915) and our value for money conclusion (£5,114). We agreed the variation with officers and it was approved by PSAA.

Appendix B


Required communications with the Audit & Standards Committee



We have detailed the communications that we must provide to the Audit & Standards Committee.

Our Reporting to you


Required communications	 What is reported?	  When and where
Terms of engagement	Confirmation by the Audit & Standards Committee of acceptance of terms of engagement as written in the engagement letter signed by both parties.	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies.
Our responsibilities	Reminder of our responsibilities as set out in the engagement letter	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies.
Planning and audit approach	Communication of the planned scope and timing of the audit, any limitations and the significant risks identified.	Audit planning report – March 2023
Significant findings from the audit	<ul style="list-style-type: none"> • Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures • Significant difficulties, if any, encountered during the audit • Significant matters, if any, arising from the audit that were discussed with management • Written representations that we are seeking • Expected modifications to the audit report • Other matters if any, significant to the oversight of the financial reporting process 	Audit Results Report Auditor's Annual Report



Required communications with the Audit & Standards Committee (continued)

 Our Reporting to you




Required communications	 What is reported?	 When and where
Going concern	<p>Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> • Whether the events or conditions constitute a material uncertainty • Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements • The adequacy of related disclosures in the financial statements 	Audit results report
Misstatements	<ul style="list-style-type: none"> • Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation • The effect of uncorrected misstatements related to prior periods • A request that any uncorrected misstatement be corrected • Material misstatements corrected by management 	Audit results report
Subsequent events	<ul style="list-style-type: none"> • Enquiries of the Audit & Standards Committee where appropriate regarding whether any subsequent events have occurred that might affect the financial statements 	Audit results report
Fraud	<ul style="list-style-type: none"> • Enquiries of the Audit & Standards Committee to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity • Any fraud that we have identified or information we have obtained that indicates that a fraud may exist • Unless all of those charged with governance are involved in managing the entity, any identified or suspected fraud involving: <ol style="list-style-type: none"> a. Management; b. Employees who have significant roles in internal control; or c. Others where the fraud results in a material misstatement in the financial statements • The nature, timing and extent of audit procedures necessary to complete the audit when fraud involving management is suspected • Any other matters related to fraud, relevant to Audit & Standards Committee responsibility 	Audit results report

Required communications with the Audit & Standards Committee (continued)

 Our Reporting to you

Required communications	 What is reported?	 When and where
Related parties	<ul style="list-style-type: none"> • Significant matters arising during the audit in connection with the entity's related parties including, when applicable: • Non-disclosure by management • Inappropriate authorisation and approval of transactions • Disagreement over disclosures • Non-compliance with laws and regulations • Difficulty in identifying the party that ultimately controls the entity 	Audit results report
Independence	<p>Communication of all significant facts and matters that bear on EY's, and all individuals involved in the audit, objectivity and independence</p> <p>Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as:</p> <ul style="list-style-type: none"> • The principal threats • Safeguards adopted and their effectiveness • An overall assessment of threats and safeguards • Information about the general policies and process within the firm to maintain objectivity and independence <p>Communication whenever significant judgements are made about threats to objectivity and independence and the appropriateness of safeguards put in place.</p> <p>For public interest entities and listed companies, communication of minimum requirements as detailed in the FRC Revised Ethical Standard 2019:</p> <ul style="list-style-type: none"> • Relationships between EY, the Authority and senior management, its affiliates and its connected parties • Services provided by EY that may reasonably bear on the auditors' objectivity and independence • Related safeguards • Fees charged by EY analysed into appropriate categories such as statutory audit fees, tax advisory fees, other non-audit service fees 	Audit Planning Report and Audit Results Report

Required communications with the Audit & Standards Committee (continued)




Required communications	 What is reported?	  When and where
	<ul style="list-style-type: none"> • A statement of compliance with the Ethical Standard, including any non-EY firms or external experts used in the audit • Details of any inconsistencies between the Ethical Standard and Group’s policy for the provision of non-audit services, and any apparent breach of that policy • Details of any contingent fee arrangements for non-audit services • Where EY has determined it is appropriate to apply more restrictive rules than permitted under the Ethical Standard • The Audit & Standards Committee should also be provided an opportunity to discuss matters affecting auditor independence 	
External confirmations	<ul style="list-style-type: none"> • Management’s refusal for us to request confirmations • Inability to obtain relevant and reliable audit evidence from other procedures 	Audit results report
Consideration of laws and regulations	<ul style="list-style-type: none"> • Subject to compliance with applicable regulations, matters involving identified or suspected non-compliance with laws and regulations, other than those which are clearly inconsequential and the implications thereof. Instances of suspected non-compliance may also include those that are brought to our attention that are expected to occur imminently or for which there is reason to believe that they may occur • Enquiry of the Audit & Standards Committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the Audit & Standards Committee may be aware of 	Audit results report
Internal controls	<ul style="list-style-type: none"> • Significant deficiencies in internal controls identified during the audit 	Audit results report

Appendix B

Required communications with the Audit & Standards Committee (continued)



Our Reporting to you

Required communications	 What is reported?	  When and where
Group audits	<ul style="list-style-type: none"> • An overview of the type of work to be performed on the financial information of the components • An overview of the nature of the group audit team's planned involvement in the work to be performed by the component auditors on the financial information of significant components • Instances where the group audit team's evaluation of the work of a component auditor gave rise to a concern about the quality of that auditor's work • Any limitations on the group audit, for example, where the group engagement team's access to information may have been restricted • Fraud or suspected fraud involving group management, component management, employees who have significant roles in group-wide controls or others where the fraud resulted in a material misstatement of the group financial statements 	Audit planning report Audit results report
Representations	Written representations we are requesting from management and/or those charged with governance	Audit results report
Material inconsistencies and misstatements	Material inconsistencies or misstatements of fact identified in other information which management has refused to revise	Audit results report
Auditors report	<ul style="list-style-type: none"> • Any circumstances identified that affect the form and content of our auditor's report 	Audit results report Auditor's Annual Report
Fee Reporting	<ul style="list-style-type: none"> • Breakdown of fee information when the audit plan is agreed • Breakdown of fee information at the completion of the audit • Any non-audit work 	Audit planning report Audit results report
Value for Money	<ul style="list-style-type: none"> • Risks of significant weakness identified in planning work • Commentary against specified reporting criteria on the VFM arrangements, including any exception report on significant weaknesses. 	Audit planning report Audit results report Auditor's Annual Report

Additional audit information

Objective of our audit

Our objective is to form an opinion on the Authority's financial statements under International Standards on Auditing (UK) as prepared by you in accordance with with International Financial Reporting Standards as adopted by the EU, and as interpreted and adapted by the Code of Practice on Local Authority Accounting.

Our responsibilities in relation to the financial statement audit are set out in the formal terms of engagement between the PSAA's appointed auditors and audited bodies. We are responsible for forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of the Audit & Standards Committee. The audit does not relieve management or the Audit & Standards Committee of their responsibilities.

Other required procedures during the course of the audit

In addition to the key areas of audit focus outlined in section 2, we have to perform other procedures as required by auditing, ethical and independence standards and other regulations. We outline the procedures below that we will undertake during the course of our audit.

Our responsibilities required by auditing standards

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding on the appropriateness of management's use of the going concern basis of accounting.
- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtaining sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Authority to express an opinion on the consolidated financial statements. Reading other information contained in the financial statements, the Audit & Standards Committee reporting appropriately addresses matters communicated by us to the Audit & Standards Committee and reporting whether it is materially inconsistent with our understanding and the financial statements; and
- Maintaining auditor independence.

Additional audit information (continued)

Other required procedures during the course of the audit (continued)

Procedures required by the Audit Code	<ul style="list-style-type: none"> • Reviewing, and reporting on as appropriate, other information published with the financial statements, including the Annual Governance Statement. • Examining and reporting on the consistency of consolidation schedules or returns with the Authority's audited financial statements for the relevant reporting period
Other procedures	<ul style="list-style-type: none"> • We are required to discharge our statutory duties and responsibilities as established by the Local Audit and Accountability Act 2014 and Code of Audit Practice

We have included in Appendix B a list of matters that we are required to communicate to you under professional standards.

Purpose and evaluation of materiality

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For the purposes of determining whether the accounts are free from material error, we define materiality as the magnitude of an omission or misstatement that, individually or in the aggregate, in light of the surrounding circumstances, could reasonably be expected to influence the economic decisions of the users of the financial statements. Our evaluation of it requires professional judgement and necessarily takes into account qualitative as well as quantitative considerations implicit in the definition. We would be happy to discuss with you your expectations regarding our detection of misstatements in the financial statements.

Materiality determines the level of work performed on individual account balances and financial statement disclosures.

The amount we consider material at the end of the audit may differ from our initial determination. At this stage, however, it is not feasible to anticipate all of the circumstances that may ultimately influence our judgement about materiality. At the end of the audit we will form our final opinion by reference to all matters that could be significant to users of the accounts, including the total effect of the audit misstatements we identify, and our evaluation of materiality at that date.

About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

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ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, or other professional advice. Please refer to your advisors for specific advice.

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SUBJECT: ERNST & YOUNG QUALITY ASSURANCE PROCESSES

Author and contact: Lauren Fair
Business Support Manager
Lauren.Fair@bedsfire.gov.uk

Implications

This table provides a short statement of the impact of the recommendations in this report and/or a reference to the relevant paragraph/s in the report.

Will this report affect any of the following?

	Yes / No	Impact / Reference
Financial Implications	No	
Risk Management	No	
Legal Implications	No	
Privacy and Security Implications	No	
Duty to Collaborate	No	
Health and Safety Implications	No	
Equality, Diversity and Inclusion	No	

Environmental Sustainability	No	
Consultation and Communication	No	

PURPOSE:

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

RECOMMENDATION:

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

-
1. Executive Summary
 - 1.1 The Local Audit and Accountability Act 2014 set out the arrangements following closure of the Audit Commission including the transitional arrangements.
 - 1.2 A transitional body (Public Sector Audit Appointments Limited, or ‘PSAA’), established by the LGA, oversaw the contracts in the intervening period and was specified by the Secretary of State to be the ‘appointing person’ to appoint a local auditor to audit the accounts of those authorities that ‘opted in’ to the national scheme run by PSAA.
 - 1.3 The Service, along with over 98% of other eligible public bodies, decided to opt in to the national scheme for the appointment of auditors run by PSAA as the approved sector led body specified by the Secretary of State to act as the Appointing Person on behalf of opted-in authorities.
 - 1.4 The PSAA carries out extensive screening of the potential contracted Auditors, which gives us a high level of assurance that E&Y are able to carry out the work effectively and will remain compliant with the relevant statute and regulations.

2. Background

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

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

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

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

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

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

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

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

3. External Audit Services

- 3.1 E&Y attend all Audit and Standards Committee meetings where Members can review when presented, the Audit Strategy, Progress and Annual reports. This provides the Authority the opportunity to ask questions, challenge reports and request clarification to provide greater transparency.

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

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

4. Ernst and Young Transparency Report

- 4.1 In 2021 Ernst and Young Published a Transparency report. The document provides a comprehensive overview of the quality assurance processes across the firm.
- 4.2 For information on the full Transparency report 2021, click on the link: [EY UK 2021 Transparency Report | EY UK](#)

GAVIN CHAMBERS
ASSISTANT CHIEF OFFICER/FRA TREASURER

For Publication

**Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
2 March 2023**

SUBJECT: INTERNAL AUDIT PROGRESS REPORT

For further information on this report contact: Lauren Fair
Business Support Manager
Lauren.Fair@bedsfire.gov.uk

Background Papers:

Appendix	Title	Protective Marking
1	Internal Audit Progress Report	

Implications

This table provides a short statement of the impact of the recommendations in this report and/or a reference to the relevant paragraph/s in the report.

Will this report affect any of the following?

	Yes / No	Impact / Reference
Financial Implications	No	
Risk Management	Yes	Progress reports from RSM on our internal audit position helps to strengthen our risk management by reconciling the status of agreed actions with management.
Legal Implications	No	

Privacy and Security Implications	No	
Duty to Collaborate	No	
Health and Safety Implications	No	
Equality, Diversity and Inclusion	No	
Environmental Sustainability	No	
Consultation and Communication	No	CMT are consulted on audit findings as individual audits are concluded.

PURPOSE:

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

RECOMMENDATION:

That the submitted report be received.

1. Executive Summary

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 2022/23 is appended for Members' consideration.

GAVIN CHAMBERS
ASSISTANT CHIEF OFFICER/FRA TREASURER

BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

Internal Audit Progress Report

2 March 2023

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 2022/23

The Internal Audit Plan for 2022/23 was approved by the Audit & Standards Committee March 2022. No audits have been finalised since the last meeting.

Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Planned Timing (as per ANA)
		L	M	H	
2022/23					
Follow Up 1.22/23	Final – Advisory Review	0	6	1	Q1
ICT – Digitalised Systems User Proficiency 2.22/23	Final – Reasonable Assurance	2	2	0	Q1
Follow Up Part Two 3.22/23	Final – Advisory Review	1	5	0	Q4
Data Quality – Information Management and Governance Arrangements including GDPR	In Quality Assurance				Q1
Implementation of Actions from HMICFRS – Engagement with Local Community	In Progress				Q3
Key Financial Controls	To commence 8 February 2023				Q3
Follow Up	To commence 6 March 2023				Q4



Other matters

Head of Internal Audit Opinion

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

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.

We were asked to postpone our review of Key Financial Controls until Q4 due to staff unavailability, this is now planned to commence on 8 February 2023.

Information and briefings

Since the last Audit and Standards Committee, we have issued our Quarterly Emergency Services client briefing.

Quality assurance and continual improvement

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

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

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



For more information contact

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Email address: suzanne.rowlett@rsmuk.com

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Name: Louise Davies, Manager

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

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

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

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SUBJECT: INTERNAL AUDIT STRATEGY 2023/24 TO 2025/26

For further information on this report contact: Lauren Fair
Business Support Manager
Lauren.Fair@bedsfire.gov.uk

Background Papers:

Appendix	Title	Protective Marking
1	INTERNAL AUDIT STRATEGY 2023/24 TO 2025/26	

Implications

This table provides a short statement of the impact of the recommendations in this report and/or a reference to the relevant paragraph/s in the report.

Will this report affect any of the following?

	Yes / No	Impact / Reference
Financial Implications	No	
Risk Management	Yes	We have worked with RSM to agree the key areas to focus on in upcoming audits to most effectively manage risk within the Service.

Legal Implications	No	
Privacy and Security Implications	No	
Duty to Collaborate	No	
Health and Safety Implications	No	
Equality, Diversity and Inclusion	No	
Environmental Sustainability	No	
Consultation and Communication	No	There has been collaboration with CMT to decide on the upcoming Internal Audit plan.

PURPOSE:

To receive and consider a report on Internal Audit Strategy from 2023/24 to 2025/26

RECOMMENDATION:

That the submitted report be received.

1. Executive Summary

1.1 A report by RSM on progress made against the internal audit for Members' consideration.

GAVIN CHAMBERS
ASSISTANT CHIEF OFFICER/FRA TREASURER

BEDFORDSHIRE AND LUTON FIRE RESCUE AUTHORITY

Internal Audit Strategy 2023/24 (including the Internal Audit Plan 2023/24)

Presented at the Audit and Standards Committee meeting of: 2 March 2023

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.

EXECUTIVE SUMMARY

In preparing our Internal Audit Plan for 2023/24 we have worked closely with management to produce an audit programme which remains mindful of the continuing developments and challenges around Covid-19. Whilst this plan is presented for consideration by the Audit and Standards Committee, we will continue to hold regular meetings with management, during the year, to deliver an internal audit programme which remains flexible and 'agile' to ensure it meets your needs in these ever changing circumstances.

The key points to note from our plan are:



2023/24 Internal Audit priorities: Internal audit activity for 2023/24 is based on analysing your corporate objectives and risk profile as well as other factors affecting you in the year ahead, including changes within the sector. Our detailed plan for 2023/24 is included at Section 1.



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



Core Assurance: In addition to our core audit areas, we have focused our coverage on key risks to the organisation such as **Contaminants and Staff Health and Safety** and **Strategic approach to partnerships and collaborations**.



'Agile' approach: Our approach to working with you has always been one where we will respond to your changing assurance needs. By employing 'agile' or a 'flexible' approach to our service delivery, we are able to change the focus of audits / audit delivery; keeping you informed of these changes in our progress papers to the Audit and Standards Committee during the year.

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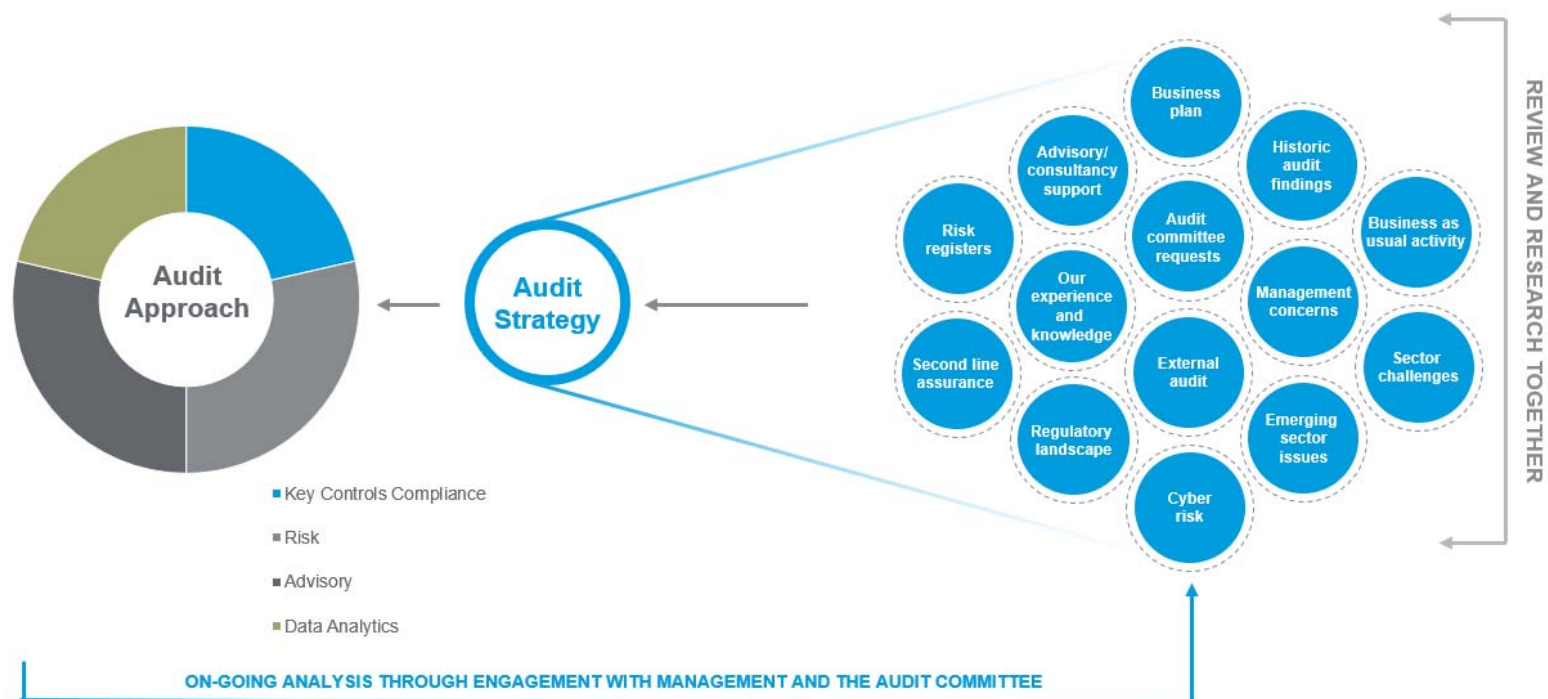
1. YOUR INTERNAL AUDIT PLAN 2023/24

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

Risk management processes

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

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



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

2. INTERNAL AUDIT PLAN 2023/24

The table below shows each of the reviews that we propose to undertake as part of the internal audit plan for 2023/24. The table details the strategic risks which may warrant internal audit coverage. This review of your risks allows us to ensure that the proposed plan will meet the organisation's assurance needs for the forthcoming and future years. As well as assignments designed to provide assurance or advisory input around specific risks, the strategy also includes: time for following up the implementation of actions and an audit management allocation.

	Audit approach	Fee	Proposed timing
<p>Contaminants and staff health and safety</p> <p>Review of the Service's approach managing contaminants and staff health and safety in the workplace including policies and procedures, training, risk assessments, reporting of issues, RIDDOR reporting and lessons learnt. Where possible we will compare best practice with Cambridgeshire and Essex Fire.</p> <p>Risk: Failure to meet service delivery legislative prevention and protection requirements</p>	Risk based	£3,872	Q1
<p>Strategic approach to partnerships and collaborations</p> <p>This review will consider the organisations overall approach to collaboration and partnership including a review of the overall controls and mechanisms in place in respect of the partnership arrangements including quality of partnership delivery, understanding of benefits of the partnership / collaboration and benefits realisation.</p> <p>Risk: The Service does not have the capacity or capability to respond to significant events and meeting service delivery requirements</p>	Risk based	£4,600	Q2
<p>Governance of the Project Management Office</p> <p>This audit will focus on the role of the PMO. We will review the governance arrangements in place to understand and assess how effectively the governance structures are with the PMO and areas involved in projects. We will also ensure that roles and responsibilities are clearly defined, and that accountability and responsibility is assigned.</p> <p>Risk: Failure to meet service delivery legislative prevention and protection requirements</p>	Risk based	£4,400	Q2
<p>Stock control in Stores and technical bay</p> <p>This review will consider whether stock is kept secure, ensuring stock records are correct and up to date, and the processes in place for the receiving and recording of stock. This will also include the regular review of stock and stock levels to identify aging stock or stock with low balances, alongside periodic stock verification processes.</p> <p>Risk: The service fails to effectively record, track and maintain its key assets and business critical equipment</p>	Risk based	£3,300	Q4

	Audit approach	Fee	Proposed timing
Key Financial controls To review the key controls within the finance system which produce the management accounts and financial management information. The specific areas to be reviewed will be agreed with management prior to the start of the audit.	System based	£3,200	Q3
Other Internal Audit Activity			
Management This will include: <ul style="list-style-type: none"> • Preparation for, and attendance at, audit & standards committee • Regular liaison and progress updates • Liaison with external audit and other assurance providers 		£5,730	Throughout the year
Follow Up To meet internal auditing standards, and to provide assurance on action taken to address actions previously agreed by management.		£1,900	Throughout the year
Audit Strategy/Annual Report This will include: <ul style="list-style-type: none"> • Internal Audit Needs Assessment • Preparation of the annual internal audit opinion 		£1,900	Throughout the year

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

2.1 Working with other assurance providers

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

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

APPENDIX A: YOUR INTERNAL AUDIT SERVICE

Your internal audit service is provided by RSM UK Risk Assurance Services LLP. The team will be led by Suzanne Rowlett as your Head of Internal Audit, supported by Louise Davies as your client manager.

Fees

Our fee to deliver the plan is £28,902.00 (excluding VAT).

Core team

The delivery of the 2023/24 audit plan will be based around a core team. However, we will complement the team with additional specialist skills where required.

Conformance with internal auditing standards

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

Under PSIAS, internal audit services are required to have an external quality assessment every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2021 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF), and the Internal Audit Code of Practice, as published by the Global Institute of Internal Auditors (IIA) and the Chartered IIA, on which PSIAS is based.

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

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

Conflicts of interest

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

Corporate responsibility

At RSM we believe it is our responsibility to positively impact on our society and the environment. We have three pillars of corporate responsibility: environment, charity and community. For more details on RSM's commitment visit our website: [Corporate responsibility | RSM UK](#).

APPENDIX B: INTERNAL AUDIT STRATEGY 2023/24

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

Assurance Provided		2018/19						2019/20						2020/21						2021/22						2022/23						2023/24					
Red	Red - Minimal Assurance / Poor Progress																																				
Amber/red	Amber/red - Partial Assurance / Little Progress																																				
Amber/green	Amber/green - Reasonable Assurance / Reasonable Progress																																				
Green	Green - Substantial Assurance / Good Progress																																				
Grey	Advisory / AUP																																				
Light Green	IDEA																																				
Audit Area																																					
Risk Based																																					
ICT	CRR3							Advisory						Advisory																							
Data Quality	CRR7																			Amber/red						✓											
Management of Assets	CRR8																			Amber/green																	
Contaminants and Staff Health and Safety																																					
Strategic approach to partnerships and collaborations																																					
Governance of the Project Management Office																																					
Core Assurance																																					

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



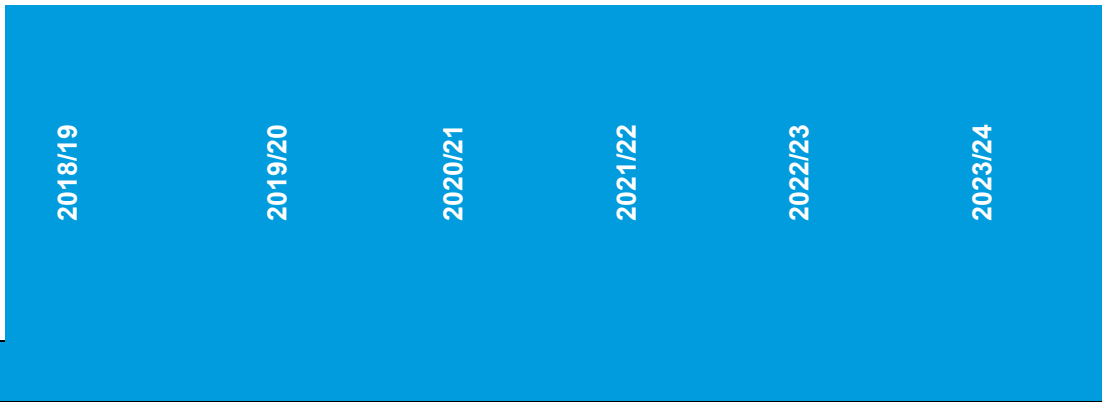
Audit Area

Governance						✓
Risk Management			Advisory			
Key Financial Controls	CRR4					✓
Follow Up						✓

Other Potential areas of Internal Audit Activity







Asset Management	CRR2 CRR8					
Human Resources	CRR1					
2020/21 - Recruitment & Wellbeing	CRR2 CRR5					
2021/22 – Grey Book Recruitment	CRR6					
2023/24 - Succession Planning & Retained Recruitment						
Collection / Use of Risk Information	CRR1					

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



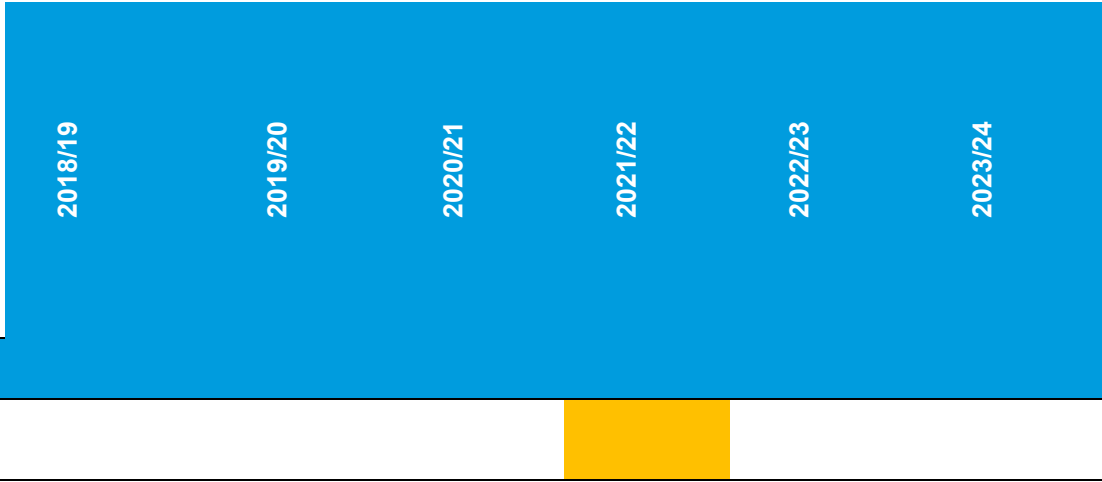
Audit Area

Community Risk Management Plan	CRR4 CRR5						
General Data Protection Regulation (GDPR)	CRR2						
Procurement							
Risk Protection Pool							
Stock Control							✓
Mobilising System Project							
Operational Business Continuity							
Property - Statutory Compliance							
Change Management - Benefits Realisation							
Environmental Review							

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

Audit Area

Debrief and Organisational Learning



APPENDIX C: INTERNAL AUDIT CHARTER

Need for the charter

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

The internal audit service is provided by RSM UK Risk Assurance Services LLP (“RSM”).

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

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

Mission of internal audit

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

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

Independence and ethics

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

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

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

Responsibilities

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

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

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

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

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

Client care standards

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

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

Authority

The internal audit team is authorised to:

- Have unrestricted access to all functions, records, property and personnel which it considers necessary to fulfil its function.
- Have full and free access to the audit & standards committee.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.
- Obtain the required assistance from personnel within the organisation where audits will be performed, including other specialised services from within or outside the organisation.

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

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

Reporting

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

The internal audit service will issue progress reports to the audit & standards committee and management summarising outcomes of audit activities, including follow up reviews.

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

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

Data protection

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

Quality Assurance and Improvement

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

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

Fraud

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

Approval of the internal audit charter

By approving this document, the internal audit strategy, the audit & standards committee is also approving the internal audit charter.

FOR FURTHER INFORMATION CONTACT

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Louise Davies, Manager

Email: louise.davies@rsmuk.com

Telephone: 07720 508146

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

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

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

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

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

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REPORT AUTHOR: ASSISTANT CHIEF OFFICER/FRA TREASURER

SUBJECT: INTERNAL AUDIT ACTIONS UPDATE

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

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

PURPOSE:

To present Members with a summary of actions arising from internal audit reports over the last three 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.

1. Introduction

- 1.1 A combined report providing a summary of actions arising from internal audit reports together with a full exception report of all actions currently in progress, any proposals for an extension to the original completion date and actions that have been completed since the last meeting, is presented to the Audit and Standards Committee.

1.2 This is the third summary report to the Audit and Standards Committee for the year 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, 7 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.

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

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						
TOTAL	8	30	14	8	30	14	0	0	0	2	8	0

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SUMMARY OF INTERNAL AUDIT AND ANNUAL GOVERNANCE STATEMENT ACTIONS

Audit Report & Date	Total Actions			Actions			Actions Currently in			No of Completion		
	H	M	L	H	M	L	H	M	L	H	M	L
Internal Audit Plan 2020/21												
Risk Management (Jul 20)		4			3							
Procurement – Proactive Processes and Remedial Action (Aug 20)		5	1		5	1					4	
Use of Risk Information (Sep 2020)		1	3		1	3						
HR - Support Staff Recruitment (Feb 2021)		1	3		1	3		1				
Key Financial Controls (Feb 2021)		1	1			1		1				
HR - Wellbeing (Mar 2021) <i>Re-stated (Oct 2021)</i>		4	1		2	1		2			1	
Service Governance (Apr 2021)		3	6		2	6		1				
Follow up (Jun 2021)		2	2		2	2					2	
TOTAL	0	27	22	0	22	22	0	5	0	0	7	0

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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
Internal Audit Plan 2021/22												
Data Quality to support the CRMP (Feb 2022)	1	3	2		1	2					1	
Debrief and Organisational Learning (June 2022)		2	2		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			1				
TOTAL	1	13	13	0	3	3	0	2	0	0	1	1

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

URN	AUDITING BODY AND SOURCE	AUDIT AREA AND RESPONSIBLE MANAGER	PRIORITY	AGREED ACTION	PROGRESS REPORT TO DATE	TIMING FOR COMPLETION	STATUS ('Not started,' 'In 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>The asset tracking Watch Commander remains absent from work at the moment which has resulted in a delay in completion of the asset tracking training within training centre. As a result of this, Station Manager Technical has been tasked with liaising with the supplier of the software as a priority in order to arrange a consultation meeting / training for technical personnel to undertake in order to establish the minimum amount of work that is required in order to maintain the system. This work is a priority for the technical team and will ensure that the project can be closed formally as soon as possible. Technical have arranged for the previous Crew Commander asset tracking to return to assist in marking up equipment and entering equipment onto the system on an ad hoc basis to ensure that new and returned equipment can be tracked. The H&S department have provided support by ensuring that all risk assessments linked to equipment have been uploaded onto the Sphera system and accounts have</p>	<p>Original April 2022</p> <p>Extension to: October 2022</p> <p>Extension to December 2022</p> <p>Extension to March 2023</p>	In progress

					<p>been established for all Firefighters to ensure that they can access the system. TEM will be arranging for training to be delivered to the training centre instructors via an alternative route due to the continued absence of the WC Asset tracking. Once this training has been completed, phase 1 of the project will be closed.</p>		
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Action Title	Management Action	Required Action	Current Position	Responsible owner	RAG	Due Date	Status
Risk Management	RM (21/22) 1	Risk owners will review their assigned risks monthly and ensure updates are recorded within BMIS. 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 be picked up as part of the RSM Risk Management Workshop that was due to take place on 14.12.22 but had to be postponed due to weather. The risk workshop is now scheduled for 06.03.2023.	Head of Strategic Support and Assurance	Amber - Medium	31/03/2023	In Progress
Human Resources - Support Staff Recruitment	5.20/21	The Authority will ensure that there is a clear record of CMT discussion and approval of new posts and supporting evidence is then supplied to the Recruitment Team and retained.	Through review of the Authorisation to Amend Base Establishment Form we confirmed HR approval had been removed. However, through review of the March 2021 meeting minutes of CMT we noted there was no record of CMT discussion and approval of new posts. 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 though not yet fully implemented. Update 02.02.2023: HR are currently in the process of creating an Authorisation to Recruit E-form. It has also been confirmed that new posts do not require CMT approval but just one of the POs approval.	Head of HR	Amber - Medium	31/03/2023	In Progress
Human Resources - Wellbeing	6.20/21	The Service will document discussions and actions on the improvement of TRiM utilisation by staff.	We obtained a copy of the TRiM activity log. Through review of the document, we confirmed that incident numbers were recorded which relates to the tip sheet. The activity tip sheet has a total number of personnel contacted which at the time of this follow-up was 412. The activity log also records all activities that have been completed. From a discussion with the Business Services Manager, we ascertained that although there have been discussions to improve the staff utilisation of TRiM support, however this has not been formally documented within an action plan. The action has been partly though not yet fully implemented.	Head of HR	Amber - Medium	31/03/2023	In Progress
Human Resources - Wellbeing	6.20/21	The Service will review the benchmarking data in a formal meeting and identify areas of improvement.	Audit finding / statusWe were provided with three regional benchmarking reports exported from PowerBI, categorised under Protection, Prevention and Efficiency. Through a review of the reports, we were able to confirm that the Service was benchmarking itself against all services, not just the ones from Suffolk, Essex, Norfolk, Cambridgeshire, and Hertfordshire. From a discussion with the Business Support Manager, we ascertained that currently the data is not presented or distributed in a formal manner to a committee/group meeting. There is a risk that actions are not taken to improve areas where the Service falls behind, which in turn could result in a decrease in management input for improvement. The action has been partly though not yet fully implemented.	Head of HR	Amber - Medium	31/03/2023	In Progress

Key Financial Controls	(6.20/21)	The Chief Accountant will reiterate the importance of compliance with the quotation process documented within the Procurement Policy and Contract Procedure and retain evidence to support this.	We have not been provided with sufficient evidence that the Chief Accountant reiterated the importance of compliance with the quotation process within the Procurement Policy and Contract Procedure. If the Procurement Policy and Contract Procedure are not followed, there is a risk that the organisation may not be receiving best value for money. This action has not been implemented.	Procurement Manager	Green - Low	31/03/2023	In Progress
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SUBJECT: FIRE STANDARDS BOARD UPDATE

For further information on this report contact: Steve Frank
Head of Strategic Support and Assurance
Steve.frank@bedsfire.gov.uk

Implications

This table provides a short statement of the impact of the recommendations in this report or a reference to the relevant paragraphs in the report.

Will this report affect any of the following?

	Yes / No	Impact / Reference
Financial Implications	No	
Risk Management	Yes	The Fire Standards tool to be added as a corporate risk register control measure
Legal Implications	No	
Privacy and Security Implications	No	
Duty to Collaborate	No	
Health and Safety Implications	No	

Equality, Diversity, and Inclusion	Yes	People Impact Assessment completed. No negative impacts identified
Environmental Sustainability	No	
Consultation and Communication	Yes	A communication and engagement standard are due for release in September 2023

PURPOSE

The purpose of this report is to present the Committee with progress with the gap analysis and integration of Fire Standards into Business as Usual (BAU)

RECOMMENDATION

That the Committee continues to support the project and approves the regional approach.

1. Summary

- 1.1 Clear progress is being made in understanding what action we need to take to adopt fire standards. A governance framework is in place together with a clear approach for gap analysis and their sign off. Over 900 hours have been spent on working on fire standards to get us to this point.
- 1.2 The HSSA (Head of Strategic Support and Assurance) oversees the adoption of Fire Standards at Corporate Management Team (CMT). The Fire and Rescue Authority's Audit and Standards Committee is the Authority's ultimate governance overseer.
- 1.3 The most progress has been made with emergency response driving, Safeguarding, and Ethics. Work on the gap analysis for Emergency Preparedness and Resilience, and Operational Learning has only just started due to capacity pressures.

1.4 Some gaps in adopting all standards relate the 'may' elements of the requirements, and in systematically embedding approaches, for example in embedding ethical standards in our day-to-day work; and ensuring operational learning is systematically shared with partners.

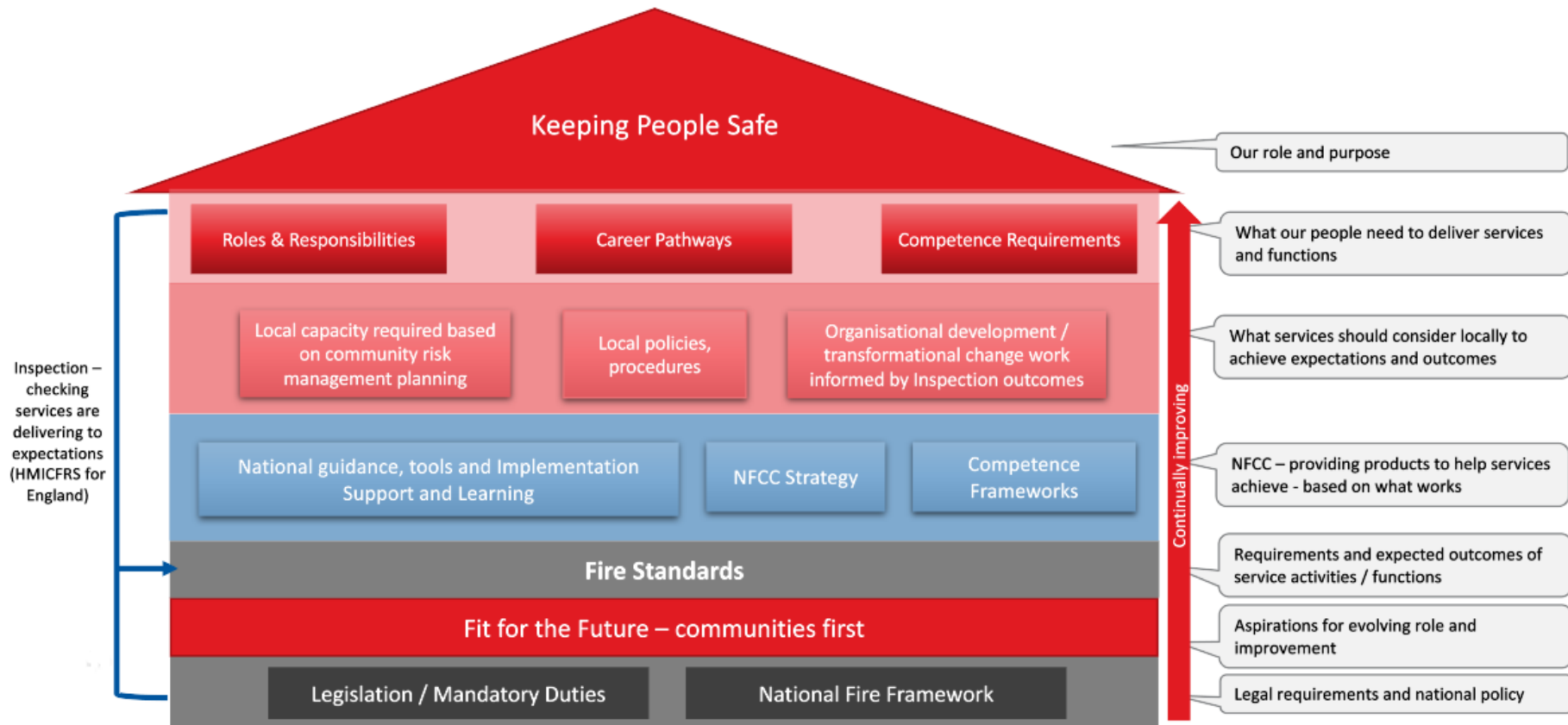
2. **Background**

2.1 The development of professional standards for fire and rescue services in England is a key element of the UK government's fire reform programme. These standards provide a benchmark for what is expected of services working for their communities, and what they need to do to achieve those expectations.

2.2 At present there are 14 published fire standards with 2 under consultation closing in February 2023. Each Fire Standard describes -

- What is required to meet the standard
- What the benefits are of achieving the standard
- Legal requirements
- Linked qualifications, Accreditations or Fire Standards
- Guidance or supporting materials

Fitting it all together.....



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2.3 His Majesty’s Inspectorate of Constabulary and Fire and Rescue Service’s characteristics of a ‘good’ service relating to Fire Standards says: *“1.4.1 The FRS (Fire and Rescue Service) understands what action it needs to take to adopt fire standards and national operational guidance, including joint and national learning. The FRS is implementing a plan to achieve this.”*

3 Objectives

3.1 The Fire Standards Board objectives are to:

- Improved safety, health, and wellbeing of communities
- Maintain trust in and uphold reputation of the service
- Continuously improves the quality of service provided to the public
- Consistent application enhances professionalism and improves competence - decreases organisational risk
- Enable services to collaborate effectively with others, across borders or nationally
- Generate a more positive working culture

3.2 Our main objectives in adopting fire standards are twofold:

- Adopt and localise the appropriate standards in line with our community risk management plan; and
- Ensure time taken to understand and adopt standards delivers value for money.

4. Governance

4.1 The HSSA is the single point of contact (SPOC) for all Fire Standard Board (FSB) matters moving forward. This will include leading the acceptance and internal actioning of any new or updated Fire Standards to be released from Feb 2023 onwards. To date, 5 new Fire Standards are scheduled for release in 2023.

4.2 When FSB release a standard, BFRS (Bedfordshire Fire and Rescue Service) Fire Standard Implementation Team updates the FSB tracking document to include the new standard. The initial gap analysis is then assigned to a suitable subject matter expert (SME) and respective head of section.

4.3 Each subject matter experts will utilise implementation tools provided by the Fire Standards Board to complete a gap analysis identifying the required actions for the service to meet compliance against the standard. This process is supported by both the Fire Standard Implementation Team and the appropriate Head of Section.

4.4 Once complete, the initial gap analysis is reviewed by all parties then signed off by the assigned Head of Section (HoS). This forms the service action plan to enable full adoption of the Fire Standard. The action plan is progressed to completion, led by the HoS and SME with full support provided by the service Fire Standard Implementation Team.

- 4.5 Upon completion of the action plan, Head of Section presents the completed action plan to the Fire Standards Implementation Team lead who confirms and updates the Fire Standard tracker.
- 4.6 The Fire Standards Implementation Team presents the completed action plan at the next available CMT meeting for approval and sign off. Sign off is recorded in the meeting minutes and FS Tracker updated. Ongoing management of this process and the Fire Standard review cycle will be handed to Operational Assurance department and service's Fire Standard SPOC.
- 4.7 Following a recent Chief Executives Forum, BFRS have agreed to create and host an Eastern region Fire Standards forum to assist services with the implementation of Fire Standards. The group will consist of Fire Standard leads from the 6 Fire and Rescue Services in the Eastern Region. The main objectives of the forum will be to improve shared situational awareness across the region on Fire Standards, identifying opportunities for collaboration around gap analysis and implementation and to avoid duplication. The first meeting of the Eastern region Fire Standards forum will be held on the 23rd of February 2023.
- 4.8 Functional leads for each of the 14 current fire standards are:

Standard	BFRS Functional Lead	Launched
Code of Ethics	Head of Training and Asset Management	18 th May 2021
CRMP	Head of Strategic Support and Assurance	18 th May 2021
Data Management	Head of ICT & Programmes	2 nd August 2022
Emergency Preparedness and Resilience	Head of Strategic Support and Assurance	31 st May 2022
Emergency Response Driving	Head of Training and Asset Management	16 th February 2021
Fire Investigation	Head of Prevention & Protection	31 st March 2022
Operational Competence	Head of Training and Asset Management	16 th February 2021
Operational Learning	Head of Training and Asset Management	16 th February 2021
Operational Preparedness	Head of Response	16 th February 2021
Prevention	Head of Prevention & Protection	30 th July 2021

Protection	Head of Prevention & Protection	3 rd September 2021
Safeguarding	Head of Prevention & Protection	31 st January 2022
Leading the Service	Head of Training and Asset Management	21 st December 2022
Leading and Developing People	Head of Training and Asset Management	21 st December 2022

5. Progress made to date

- 5.1 A guide and training for Subject Matter Experts and Progress tracking dashboard has been developed. The Strategic Support Fire team have received training and the HSSA attended a good practice workshop in November 2022 hosted by the NFCC at Dorset and Wiltshire FRS.
- 5.2 How the Service will understand, localise, and adopt all Fire Standards has been integrated into all functional strategies for 2023-27 in line with our Community Risk Management Plan (CRMP).
- 5.3 Each gap analysis is now considered in turn:

Code of Ethics

Bedfordshire Fire and Rescue Service (the Service) has full compliance with Embedding the Core Code within Service Professional Behaviours, Corporate Management Team (CMT) terms of reference, and has engaged with employees on ethical behaviours

The Service has more to do to fully embed the Core Code and Professional Behaviours within all Policy, job descriptions, and fire and rescue authority meetings.

Community Risk Management Planning

The Service has full compliance with Staff and community engagement, stakeholder consultation, People Impact Assessment, conceptualization of risk and community risk analysis.

The Service has more to do on Agreeing the community risk appetite, and development of a balanced scorecard of key performance indicators for 2023-27.

Data Management

The Service has full compliance with having a data governance framework in place, and policies and procedures relating to data-related organisational risks.

The Service has more to do – in order of priority on Establishing consistent data sharing arrangements between the service and all key partners, and on exploring opportunities to enhance our technical data capability by utilising advanced analytical techniques

Emergency Preparedness and Resilience

The initial discovery phase of gap analysis finds we have full compliance with: aligning to relevant Cabinet Office National Resilience Standards for Local Resilience Forums (LRFs), collaborating with partners to develop site-specific emergency plans, having business continuity plans (BCP) in place relating to all critical functions, and gathering learning, such as debrief outcomes following emergency response, training or exercising and share them on the available systems, such as Joint Organisational Learning (JOL) and National Operational Learning (NOL)

The Service may have more to do – in order of priority - on having a systematic and consistent process in place to act on any learning received from systems such as JOL and NOL to drive innovation and continuous improvement and enhance future performance. We have yet to share plans with other services or partners for independent peer review for continual improvement purposes.

Emergency Response Driving

The Service full compliance with: Complying with national legislation and guidance, adopting, and aligning with NFCC Emergency Response Driver and Instructor Framework, QA, record keeping, and CPD (Continuing Professional Development) of instructors.

Fire Investigation

The Service has full compliance with Investigating the cause and origin of fires and complying with the appropriate codes of practice and conduct. Embedding these into both Tier 1 and Tier 2 investigations and providing analysis reports in a timely manner. Workforce and succession planning to clarify the resources required to maintain a fire investigation capability. Collaborating with other fire and rescue services to deliver efficient and effective fire investigation (Tri County fire service collaboration agreement on FI). Aligning all training to the NFCC Fire Investigation Competency framework.

Building a comprehensive fire investigation data risk analysis process. Building and managing a BFRS local risk profile against fire investigation trends. Reviewing the ways in which information is shared with interested parties. Reviewing our current quality assurance model for tier 1 and tier 2 fire investigations.

Leading the Service

The initial discovery phase of gap analysis suggests we have full compliance with Consulting on and adopting a clear vision and strategic objectives for the service for 2023-27. We have a strategic approach to communication, engagement and consultation which includes clear principles about how the organisation will communicate with its audiences, linked to the values of the service and the Code of Ethics Fire Standard. We engage regionally and nationally with peers, partners, and stakeholders, collaborating where appropriate. In addition, we have provision for accessing legal and other specialist advice to inform the day-to-day operation of the service

Leading and Developing People

The Service's initial discovery phase of gap analysis thinks we have full compliance with systems, policies, and processes regarding workforce, and have in place or access to mechanisms which enable feedback from employees to be captured and responded to.

The Service may have more to do on developing and implementing a variety of entry routes into the service to attract and recruit a diverse and professional workforce to meet its identified workforce requirements, and in delivering training and peer support through working collaboratively with others.

Operational Competence

The Service demonstrates full compliance with: Health and Safety documented risk assessments detailing the hazards, risks and control measures for operational activities, active monitoring, health and safety training, and accident and near miss reporting.

The Service has more to do – in order of priority on Adoption of all National Operational Guidance in full.

Operational Preparedness

The Service has full compliance on how the service reviews and structures resources to provide emergency cover across the county and nationally. We have a good understanding of our responsibilities and are well prepared to deliver response. We have completed a review of the service and operational functions which has confirmed our ability to support our operational preparedness.

The Service has adopted a regional approach to National Operational Guidance (NOG) which will naturally align procedures locally with other services in the region. The service needs to adopt the ERPG training and OIN products as part of this process. The service will also create and introduce service specific OINs to ensure that locally specific incidents are catered for.

The Service is in the process taking ownership of the local resilience forum, this process will need to be completed to gain compliance.

Prevention

The Service has full compliance with utilising and sharing accurate data and intelligence from a variety of sources to support decision making and the deployment of appropriate resources for prevention activities and contributing to national campaigns.

The Service is identifying those who are most at risk in its community and targeting prevention activities through its community risk management planning, investment into safeguarding training is required, we must develop a prevention strategy to proactively respond and adapt to the changing needs of its community, to establish and maintain a competent and professional prevention workforce of which are trained in safeguarding.

The Service will need to continuously demonstrate inclusivity by providing equality of access, monitor and evaluate the effectiveness and efficiency of prevention activity, generate a culture which embraces national and organisational learning allowing it to identify and capture feedback from a range of sources

The Service will evaluate, share, and act upon findings to drive innovation and continuous improvement and enhance future performance, contribute to the continual improvement of prevention activities coordinated through the National Fire Chiefs Council (NFCC) network

Protection

The Service has full compliance with planning and delivering effective protection activities to reduce the risks identified through its community risk management planning. The service can respond to statutory and non-statutory consultations, where the service is a regulator, in a timely and appropriate way.

The Service has fully adopted the Competency Framework for Fire Safety Regulators (the framework) and has records in place to support this. Competent people are in place to offer support to others in the organisation where needed.

The service can demonstrate how it monitors and evaluates the effectiveness, efficiency, and impact of its protection activities. The Prevention department contributes and supports national campaigns and initiatives.

The Service will continue to invest in digital fire safety management solutions such as the fire data risk warehouse project and digital Basic Fire Safety Check App.

Work is underway to create a Fire Safety Inspector Rota to provide continuous cover of FSIs. There will be a succession plan with an appropriate number of qualified people to cover future deficiencies.

The Service will plan and deliver engagement with those who are responsible for keeping premises safe to provide advice and collaborate with fire and rescue services and other partners to deliver protection in the most efficient and effective way possible. The service will maintain a culture which embraces national and organisational learning allowing it to identify and capture feedback from a range of sources; evaluate, share, and act upon it.

Safeguarding

The Service has appropriate people trained and an appropriate policy in place to govern safeguarding, there are agreed systems, standards, and protocols to maintain effective and efficient information sharing and data is made available to all those who need it, in accordance with national and local guidelines.

The Service contributes to the improvement of safeguarding by communicating, sharing learning and experiences with the NFCC network of fire and rescue service safeguarding leads

The Service will only use accredited persons to provide safeguarding training and should educate, train and support employees, relevant to their role, in the need to safeguard in a way which aligns to NFCC Guidance.

The Service will implement appropriate processes that minimise the risk of recruiting people who may be unsuitable to work with those who are at risk of harm, we should demonstrate inclusivity by providing equality of access utilising tools such as translation services.

The Service is yet to complete some of the work set out in the NFCC Safeguarding Guidance for Children, Young People and Adults including the Self-Assessment Toolkit.

6. **Regional Approach**

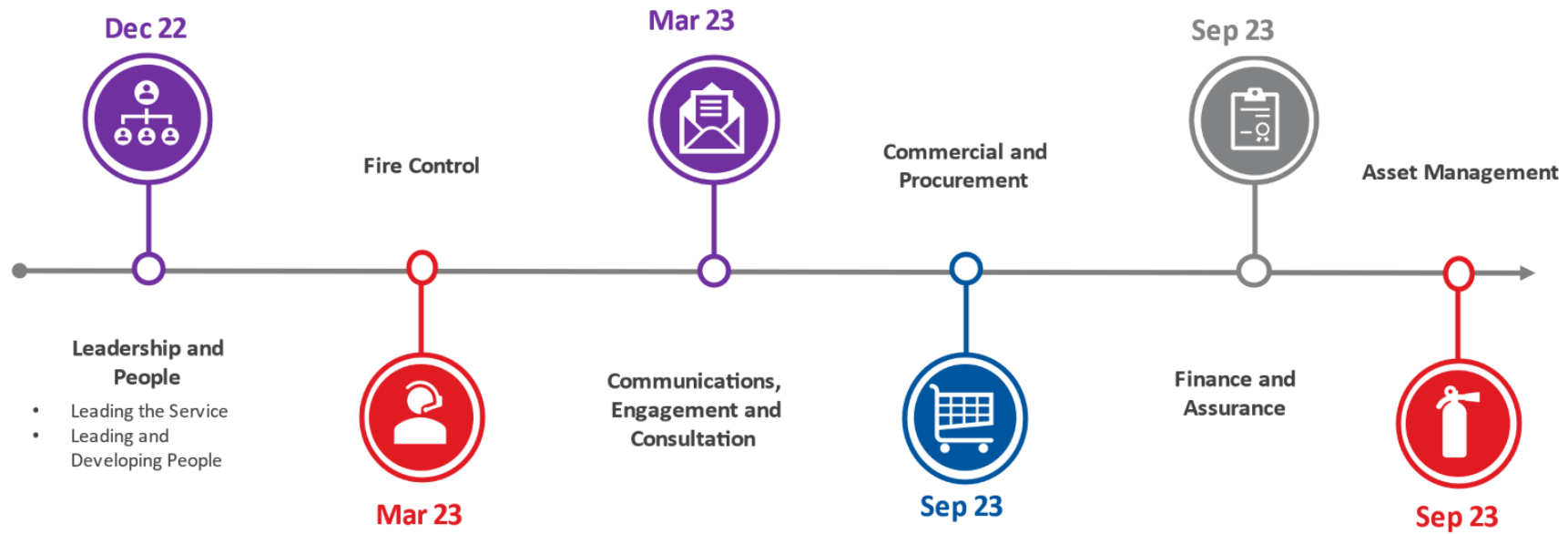
- 6.1 Due to the common issues many FRS are facing around Fire Standard implementation, at the recent Regional CFO (Chief Fire Officer) meeting, National Fire Standard Implementation was discussed, and it was subsequently agreed that BFRS would facilitate a regional forum to assist with services implementation of the National Fire Standards.
- 6.2 Advantages of a regional approach include avoiding duplication, sharing gap analysis, comparing approaches to RAG ratings, and discussing opportunities for collaboration. Each CFO provided contact details for Fire Standard service leads and as a result we contacted Norfolk, Suffolk, Herts, Essex, and Cambs.

7 **Forward plan and estimated timescale to project completion**

- 7.1 Our timescales are as follows:

- Provide quarterly updates and an annual report to CMT and the FRA (Fire and Rescue Authority) Audit and Standards Committee;
- Complete all gap analysis by April 2023;
- Identify common strengths, weaknesses, and conduct risk assessment of gaps line with CRMP priorities;
- integrate actions into functional plans in 2024-25;
- Include the overall implementation tool as a corporate risk register control measure;
- Continue to communicate and engage SMEs (Subject Matter Expert) and stakeholders in the process;
- We intend to have adopted all current standards by the end of the 2023-27 CRMP process.

Fire Standards in development - Proposed Publication Dates



8. Risks

8.1 Risks associated with adopting fire standards are:

- Lack of management capacity to conduct gap analysis effectively and complete the implementation tool.
- Reliance on national prescription on standards and guidance can be a significant barrier to staff empowerment
- The way that some standards are written may drive service managers into silo working.
- Policy writing and general writing skills are a challenge for new managers/commanders
- Length and readability of text and guidance are barriers to people with Neurodiversity challenges as identified in our People Impact Assessment
- HMICFRS negative commentary if there is a perception of lack of progress

9. Recommendation

9.1 That the Committee supports the project and approves the regional approach.

STEVE FRANK
HEAD OF STRATEGIC SUPPORT AND ASSURANCE

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SUBJECT: WORK PROGRAMME 2023-24

Author and contact: Nicky Upton, Democratic and Regulatory Services Supervisor
Democratic.services@bedsfire.gov.uk

Background Papers: None

Appendix	Title	Protective Marking
1	Audit & Standards Committee Work Programme	N/A

Implications

This table provides a short statement of the impact of the recommendations in this report and/or a reference to the relevant paragraph/s in the report.

Will this report affect any of the following?

	Yes / No	Impact / Reference
Financial Implications	No	
Risk Management	No	
Legal Implications	Yes	Meetings/committees set in accordance with The Bedfordshire Fire Services (Combination Scheme) Order 1996 (now amended by Variation Order 2012) in order to carry out functions specified within the Fire and Rescue Services Act 2004
Privacy and Security Implications	No	

Duty to Collaborate	No	
Health and Safety Implications	No	
Equality, Diversity and Inclusion	No	
Environmental Sustainability	No	
Consultation and Communication	Yes	Agenda items will be either statutory items for consideration, topical items or other subject matters raised via Corporate Management Team and/or Principal Officer discussions. Following initial liaison with the Chair of the Meeting/Committee, items will be added to the respective work programme with Fire Authority Members being given the opportunity at each meeting to request any additional topics for consideration or training requirements

PURPOSE:

To review and report on the work programme for 2023-24 and to provide Members with an opportunity to request additional reports for the Audit and Standards Committee meetings.

RECOMMENDATION:

That Members consider the work programme for 2023-24 and note the 'cyclical' Agenda Items for each meeting in 2023-24.

GAVIN CHAMBERS

ASSISTANT CHIEF OFFICER/FRA TREASURER

AUDIT AND STANDARDS COMMITTEE - WORK PROGRAMME 2023/24

Audit &
Standards
Committee
Meeting Date
xx.07.23

Cyclical Agenda Items	Agenda item (locked for editing)	ACO Review (select from drop down list)	Notes
Additional/Commissioned Items	Election of Vice Chair Communications ASC Minutes from 02.03.23 Review of Terms of Reference Audit Results Report (E&Y)(Results of 2021/22 audit including any matters outstanding) Audit Results Report (E&Y)(Results of 2022/23 audit including any matters outstanding) Draft 2022/23 Annual Governance Statement, Statement of Accounts and Letter of Representation Internal Audit Annual Report 2022/23 Internal Audit Progress Report 2022/23 and 2023/24 Internal Audit Actions Update Review of Code of Conduct and Annual Report on Standards Annual Review of the entire Corporate Risk Register Work Programme	Deferred	Will be delayed E&Y to provide revised date in due course
Additional/Commissioned Items	Annual Review of the entire Corporate Risk Register		Restricted

Audit &
Standards
Committee
Meeting Date
xx.09.23

Cyclical Agenda Items	Agenda item (locked for editing)	ACO Review (select from drop down list)	Notes
Additional/Commissioned Items	Communications ASC Minutes from xx.07.23 External Audit Progress Report (E&Y) Internal Audit Progress Report Internal Audit Actions Update Statement of Assurance Review of Fire Authority's Effectiveness (Biennial review - due 2024/25) Corporate Risk Register - Exception Report Work Programme		

Audit &
Standards
Committee
Meeting Date
xx.01.23

Cyclical Agenda Items	ACO Review (select from drop down list)	Notes
Agenda item (locked for editing) Communications ASC Minutes from xx.xx.xx Internal Audit Progress Report (RSM) Review of the Effectiveness of the Fire & Rescue Authority's Internal Auditors Internal Audit Actions Update Review of Monitored policies (next review to be September 2024 to provide full year) Report on Registration of Interests and Gifts/Hospitality Corporate Risk Register - Exception report Work Programme		
Additional/Commissioned Items		