



Bedfordshire
Fire & Rescue Authority

HANDBOOK

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INTRODUCTION

This Handbook brings together a number of key documents that regulate the conduct of the Fire and Rescue Authority's business. The Authority was constituted under the Bedfordshire Fire Services (Combination Scheme) Order 1996 as amended by the Bedfordshire Fire Services (Combination Scheme) (Variation) Order 2012. It derives its powers and duties from the Fire Services Act 2004.

Standing Orders provide the procedural framework for the Authority's meetings. The Authority has delegated certain decisions to an Executive Committee and the Audit and Standards Committee has oversight of the governance arrangements. The Authority has also established a Scheme of Delegation by which the Chief Fire Officer and other officers are authorised to exercise functions on behalf of the Authority. This ensures that day-to-day activities are carried out within a clear, accountable framework agreed by the Authority.

The Handbook includes Financial Regulations that set out the management arrangements which ensure that proper financial control is exercised over all areas of the Authority's transactions.

The Handbook includes the Code of Conduct that all Members of the Authority are required to observe when undertaking their responsibilities as Members of the Fire and Rescue Authority, together with a number of other documents governing how Members should exercise their responsibilities.

The Handbook also brings together a number of significant corporate policies with which Members and Officers of the Authority must comply when carrying out their responsibilities.

The handbook is reviewed by the Fire Authority at its Annual Meeting.

For further information or enquiries, please contact a member of the Authority's Democratic Services Team on 01234 845000 or email: Democratic.Services@bedsfire.gov.uk.

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STATUTORY INSTRUMENTS

1996 No. 2918
FIRE SERVICES**The Bedfordshire Fire Services (Combination Scheme) Order 1996**

Made 19th November 1996
Coming into 20th November 1996
force

As amended by The Local Government (Structural Changes) (Areas and Membership of Public Bodies in Bedfordshire and Cheshire) Order 2008

Whereas it appears to the Secretary of State that it is expedient in the interests of efficiency that a combination scheme should be made for the areas of the fire authorities referred to in paragraph 3 of the scheme set out in the Schedule hereto ("the scheme"), and a scheme has not been submitted to him by those authorities; And whereas notice of the general nature of the scheme has been given in accordance with section 6(2) of the Fire Services Act 1947 ("the 1947 Act"); And whereas the Secretary of State has been notified by the fire authorities concerned of their assent to the scheme; And whereas a draft of the Order containing the draft scheme has been laid before Parliament for a period of forty days pursuant to section 6 of the Statutory Instruments Act 1946, and that period has expired without either House resolving that the Order be not made; Now, therefore, in exercise of the powers conferred upon him by sections 6, 8 and 10 of the 1947 Act and section 7(2) of the Fire Services Act 1959, the Secretary of State hereby makes the following Order:

Citation

1. This Order may be cited as the Bedfordshire Fire Services (Combination Scheme) Order 1996 and shall come into force on the day after the day on which it is made.

Combination Scheme

2. The combination scheme set out in the Schedule to this Order, which shall be known as the Bedfordshire Fire Services Combination Scheme, shall have effect.

Blatch

Minister of State
Home Office

19th November 1996

SCHEDULE
THE BEDFORDSHIRE FIRE SERVICES COMBINATION SCHEME

PART I

CITATION, COMMENCEMENT AND INTERPRETATION

Citation and commencement

1. This scheme may be cited as the Bedfordshire Fire Services Combination Scheme and shall come into force
 - (a) for the purposes of constituting an authority as the fire authority for the combined area constituted by the scheme, and the performance by that authority of any functions necessary for bringing the scheme into full operation on 1st April 1997, on the day on which the Bedfordshire Fire Services (Combination Scheme) Order 1996 comes into force, and
 - (b) for all other purposes, on 1st April 1997.

Interpretation

2. In this scheme any reference to a paragraph or a Part is a reference to a paragraph or a Part of this scheme, and
 - "the Authority" means the fire authority constituted for the combined area by virtue of paragraph 4;
 - "the combined area" means the fire authority area comprising the areas referred to in paragraph 3;
 - "the combined fire service fund" means the combined fire service fund established by virtue of paragraph 6;
 - "constituent authority" means a council referred to in paragraph 3;and
 - "the fire brigade" means, unless otherwise indicated, the fire brigade established for the combined area by virtue of paragraph 5.

PART II

GENERAL

The combined area

3. The areas of the following councils, namely *Luton Borough Council, Bedford Borough Council and Central Bedfordshire Council* shall be combined and shall become the combined area.

As amended by The Local Government (Structural Changes)
Areas and Membership of Public Bodies in Bedfordshire and
Cheshire) Order 2008

Combined Fire Authority

- 4.-- (1) There shall be constituted as the fire authority for the combined area an authority to be known as the Bedfordshire and Luton Combined Fire Authority.

(2) The Authority shall be constituted in accordance with the provisions of Part III.

Fire brigade for combined area

5.- (1) There shall be established a fire brigade for the combined area which shall be known as the Bedfordshire and Luton Fire and Rescue Service, or by such other name as the Authority may determine.

(2) The first chief officer of the fire brigade shall be P. M. Holland Esq.

(3) The Authority shall submit an establishment scheme for their area to the Secretary of State in accordance with section 7 of the Fire Services Act 1959.

Financial provisions etc.

6.-- (1) The expenses of the Authority shall be paid out of a combined fire service fund [*constituted and administered in accordance with the provisions of Part IV.*]

(Repealed by Local Government Act 2003)

(2) Contributions shall be paid into the combined fire service fund by constituent authorities [*in accordance with the said provisions.*]

(Repealed by Local Government Act 2003)

7. The Authority shall appoint a treasurer of the combined fire service fund.

Officers and employees

8. The provisions of Part V shall have effect with respect to officers and employees of the Authority.

9. The Authority may appoint such other officers and employees as they think necessary for the efficient discharge of their functions.

10. The Authority may make arrangements with any constituent authority for the use by the Authority of the services of officers and employees of the constituent authority and for the making of contracts and payments on behalf of the Authority by the constituent authority.

PART III

CONSTITUTION OF COMBINED FIRE AUTHORITY

11 -(1) The Authority shall consist of not more than 25 members save that, where the minimum number of members of the Authority resulting from the operation of paragraph 12 would be greater than 25, the Authority shall consist of that number of members.

(2) Each member of the Authority shall be appointed by a constituent authority from its own members in accordance, with this Part.

12. Each constituent authority shall, so far as is practicable, appoint such number of representatives to be members of the Authority as is proportionate to the number of local government electors in its area in relation to the number of such electors in the other constituent authority's area.

13. A member of the Authority shall come into office on the date of his appointment and shall, subject to paragraphs 14 to 16, hold office for such period or periods as shall be determined by the constituent authority which appoints him.

14. A member of the Authority may resign his membership by giving notice in writing to that effect to the officer of the Authority whose function it is to receive such notice.

15. (1) A member of the Authority who ceases to be a member of the council which appointed him shall cease to be a member of the Authority.

(2) A person shall be disqualified from being a member of the Authority if he holds any paid office or employment (other than the office of chairman or vice-chairman), appointments to which are or may be made or confirmed by the Authority, by any committee or subcommittee of the Authority, or by a joint committee or board on which the Authority are represented.

16.(1) If a member of the Authority resigns, becomes disqualified or otherwise ceases to be a member of the Authority before the expiry of his period of office, the council which appointed him shall appoint a representative to replace him, who shall come into office on the date of his appointment and, unless he resigns, becomes disqualified or otherwise ceases to be a member of the Authority, shall hold office for the remainder of the period for which his predecessor would have held office had he not resigned, become disqualified or otherwise ceased to be a member of the Authority.

(2) If a member of the Authority resigns, becomes disqualified or otherwise ceases to be a member of the Authority within six months before the end of his term of office, the council which appointed him shall not be required to appoint a representative to replace him for the remainder of such term unless, on the occurrence of the vacancy (or in the case of a number of simultaneous vacancies, the occurrence of the vacancies) the total number of unfilled vacancies in the membership of the Authority exceeds one third of the number of members of the Authority referred to in paragraph 11.

17.--- (1) The Authority shall elect a chairman, and may elect a vice chairman, from among its members.

(2) The chairman and, if a vice-chairman is elected, the vice chairman, shall, subject to paragraphs 13 to 16, hold office for a period of one year from the date of their election.

(3) Sub-paragraph (2) shall not prevent a person who holds or has

held office as chairman or vice-chairman, as the case may be, from being elected or re-elected to either of those offices.

(4) On a casual vacancy occurring in the office of chairman or, if a vice-chairman has been elected, the vice-chairman, the Authority shall elect from its members a person to replace the chairman, and may so elect a person to replace the vice-chairman, as the case may be.

(5) The election to replace the chairman under sub-paragraph (4) shall take place not later than the next following ordinary meeting of the Authority.

18. The first meeting of the Authority shall be held as soon as it is practicable to do so and shall be convened by the Chief Executive of Bedfordshire County Council, and subsequent meetings shall be convened in such a manner as the Authority shall determine.

19. At a meeting of the Authority the quorum shall be one third of the total number of members of the Authority, or such greater number of members as the Authority may determine, including at least one representative from each constituent authority.

20 (1) The following provisions of the Local Government Act 1972, namely sections 82(1), 94 to 98, 101 to 106, 99 and Part VI of Schedule 12 shall, subject to sub-paragraph (2), apply to the Authority and its members as if references in those provisions to a principal council or to a local authority, other than references to a parish council, were references to the Authority.

(2) [Section 101(6) of the Local Government Act 1972 shall have effect, by virtue of sub paragraph (1), as if the words "levying, or issuing a precept for, a rate" there were substituted the words "assessing or varying the contributions to be paid into the combined fire service fund by the constituent authorities".]

(Repealed by Local Government Act 2003)

PART IV

COMBINED FIRE SERVICE FUND

21- (Repealed by Local Government Act 2003)

22. The Authority shall have the power to pay out of the combined fire service fund compensation to persons employed by Bedfordshire County Council who in consequence of this scheme, or anything done thereunder, suffer direct pecuniary loss by reason of the determination of their appointments or the diminution of their emoluments.

PART V

OFFICERS AND EMPLOYEES OF THE AUTHORITY

23. There shall be transferred

- (a) to the fire brigade members of the fire brigade maintained by Bedfordshire County Council, and (b) to employment by the Authority persons employed by that council wholly or mainly for the purposes of the fire brigade maintained by that council.

24. The following provisions of the Local Government Act 1972, namely sections 114, 115, 116, 117(1), (2) and (3), 118 and 119, shall apply to the officers and employees of the Authority as if references in those provisions to a local authority, other than references to a parish council, were references to the Authority.

PART VI

PROPERTY, RIGHTS AND LIABILITIES

25. There shall be transferred from Bedfordshire County Council to the Authority any property which is held by that council solely in connection with the provision of fire services, and rights and liabilities held or incurred by that council in respect of

- (a) any contract of employment with a person transferred in accordance with paragraph 23;
- (b) the Firemen's Pension Scheme as set out in Schedule 2 to the Firemen's Pension Scheme Order 1992; and
- (c) any contract for the provision of services or the delivery of goods solely in connection with the provision of fire services.

STATUTORY INSTRUMENTS

2012 No. 2879

FIRE AND RESCUE SERVICES, ENGLAND

**The Bedfordshire Fire Services (Combination
Scheme) (Variation) Order 2012**

<i>Made</i>	- - - -	<i>15th November 2012</i>
<i>Laid before Parliament</i>		<i>20th November 2012</i>
<i>Coming into force</i>	- -	<i>17th December 2012</i>

This Order is made in exercise of the powers conferred by section 4(4) of the Fire and Rescue Services Act 2004⁽¹⁾.

In accordance with section 4(5) of that Act the Secretary of State for Communities and Local Government has consulted the authorities and any other persons he considers appropriate and in accordance with section 4(7)(a) of that Act he has obtained the agreement of the appropriate authorities to the making of this Order.

The Secretary of State for Communities and Local Government makes the following Order:

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Bedfordshire Fire Services (Combination Scheme) (Variation) Order 2012.

(2) This Order shall come into force on 17th December 2012.

(3) In this Order, “the Authority” means the authority constituted by the Bedfordshire Fire Services Combination Scheme, as brought into effect by, and set out in the Schedule to, the Bedfordshire Fire Services (Combined Scheme) Order 1996⁽²⁾.

Variation of the Bedfordshire Fire Services Combination Scheme

2.—(1) The Bedfordshire Fire Services Combination Scheme is varied as follows.

(2) In Part 2 of the Schedule, in paragraph 4(1) for “an authority to be known as the Bedfordshire and Luton Combined Fire Authority” substitute “an authority to be known as the Bedfordshire Fire and Rescue Authority”.

(1) 2004 c. 21 (“the 2004 Act”). Section 4 of the 2004 Act applies to a scheme which was made under section 6 of the Fire Services Act 1947 (c. 41) which was in force immediately before the repeal of that section by the 2004 Act. By virtue of section 4(2) of the 2004 Act, a scheme to which section 4 applies continues to have effect despite that repeal.

(2) S.I. 1996/2918.

Consequential and transitional provisions

3. The change of the Authority's name arising out of the provisions of this Order shall not—

- (a) affect any right or obligation of any person; or
- (b) be taken as invalidating any instrument (whether made before, on or after the day on which this Order comes into force) which refers to the Authority by its previous name,

and all documents or instruments which refer to the Authority by its previous name shall be construed as referring to it under its new name.

15th November 2012

Brandon Lewis
Parliamentary Under Secretary of State
Department for Communities and Local
Government

EXPLANATORY NOTE

(This note is not part of the Order)

This Order varies the Bedfordshire Fire Services Combination Scheme (as set out in the Schedule to the Bedfordshire Fire Services (Combined Scheme) Order 1996), with the effect that the Bedfordshire and Luton Combined Fire Authority becomes known as the Bedfordshire Fire and Rescue Authority. It makes continuity provisions to ensure that no right or obligation of any person is affected, nor any instrument invalidated, as a result of the change in name, and provides that references to the previous name are to be construed as references to the new name.

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Changes to legislation: Fire and Rescue Services Act 2004 is up to date with all changes known to be in force on or before 20 April 2018. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



Fire and Rescue Services Act 2004

CHAPTER 21

FIRE AND RESCUE SERVICES ACT 2004

PART 1

FIRE AND RESCUE AUTHORITIES

Fire and rescue authorities

1 Fire and rescue authorities

Combined fire and rescue authorities

- 2 Power to create combined fire and rescue authorities
- 3 Creation of combined fire and rescue authorities: supplementary
- 4 Combined authorities under the Fire Services Act 1947

Fire and rescue authority involving police and crime commissioner

- 4A Power to provide for police and crime commissioner to be fire and rescue authority
- 4B Changes to existing fire and rescue authorities
- 4C Transfer of property, rights and liabilities
- 4D Further provision about authority created by section 4A order
- 4E Requirement for authority created by section 4A order to have fire fund
- 4F Exercise of functions pursuant to section 4A order
- 4G Section 4A order: transitional provision
- 4H Delegation to chief constable for police area
- 4I Further provision about chief constable covered by section 4H order
- 4J Exercise of functions pursuant to section 4H order
- 4K Complaints and conduct matters etc
- 4L Application of fire and rescue provisions
- 4M Application of local policing provisions

Changes to legislation: Fire and Rescue Services Act 2004 is up to date with all changes known to be in force on or before 20 April 2018. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

5 Powers of combined fire and rescue authorities

Powers of certain fire and rescue authorities

- 5A Powers of certain fire and rescue authorities
- 5B Boundaries of power under section 5A
- 5C Power to make provision supplemental to section 5A
- 5D Limits on power under section 5C(1)
- 5E Procedure for Secretary of State's orders under section 5C(1) and (2)
- 5F Procedure for Welsh Ministers' orders under section 5C(1) and (2)
- 5G Determining Assembly procedures for drafts laid under section 5F(2)
- 5H Negative resolution procedure for draft laid under section 5F(2)
- 5J Affirmative resolution procedure for draft laid under section 5F(2)
- 5K Super-affirmative resolution procedure for draft laid under section 5F(2)
- 5L Calculation of time periods

Interpretation of Part 1

- 5M Interpretation of Part 1

PART 2

FUNCTIONS OF FIRE AND RESCUE AUTHORITIES

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- 6 Fire safety
- 7 Fire-fighting
- 8 Road traffic accidents
- 9 Emergencies

Other functions

- 10 Directions relating to particular fires and emergencies
- 11 Power to respond to other eventualities
- 12 Other services

Assistance in discharge of functions

- 13 Reinforcement schemes
- 14 Directions as to reinforcement schemes
- 15 Arrangements with other employers of fire-fighters

Discharge of functions by others

- 16 Arrangements for discharge of functions by others
- 17 Directions as to arrangements under section 16

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- 18 Training centres
- 18A Charging by authorities
- 18B Limits on charging under section 18A(1)
- 18C Cases where a charge may be made for responding to report of fire etc
- 19 Charging
- 20 Exercise of powers at or under sea

Changes to legislation: Fire and Rescue Services Act 2004 is up to date with all changes known to be in force on or before 20 April 2018. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

PART 3

ADMINISTRATION

Fire and Rescue National Framework

- 21 Fire and Rescue National Framework
- 22 Intervention by Secretary of State
- 23 Intervention protocol
- 24 Best value
- 25 Report

Police and crime plan

- 25A Police and crime plan

Supervision

- 26 Information
- 27 Inquiries
- 28 Inspectors
- 28A Inspection programme and inspection framework etc: England
- 28B Publication of inspection reports etc: England

Equipment etc

- 29 Equipment, facilities, services and organisations
- 30 Directions for public safety purposes

Training etc

- 31 Training institution and centres

PART 4

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Negotiating bodies

- 32 Negotiating bodies
- 33 Guidance

Pensions etc

- 34 Pensions etc
- 35 Information in connection with pensions etc
- 36 Preservation of existing pension scheme

Police

- 37 Prohibition on employment of police in fire-fighting

PART 5

WATER SUPPLY

- 38 Duty to secure water supply etc
- 39 Supply of water by water undertakers
- 40 Emergency supply by water undertaker

Changes to legislation: Fire and Rescue Services Act 2004 is up to date with all changes known to be in force on or before 20 April 2018. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- 41 Supply by other persons
- 42 Fire hydrants
- 43 Notice of works affecting water supply and fire hydrants

PART 6

SUPPLEMENTARY

Powers in the event of emergency etc

- 44 Powers of fire-fighters etc in an emergency etc

Powers of entry

- 45 Obtaining information and investigating fires
- 46 Supplementary powers
- 47 Notices: general
- 48 Notices given electronically

False alarms

- 49 False alarms of fire

Advisory bodies

- 50 Payments in respect of advisory bodies

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- 51 Abolition of Central Fire Brigades Advisory Council
- 52 Repeal of Fire Services Act 1947
- 53 Amendments
- 54 Repeals

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- 55 Pre-commencement consultation
- 56 Inquiries: supplementary
- 57 Meaning of “local authority”
- 58 Meaning of “emergency”
- 59 Financial provision
- 60 Orders and regulations
- 61 Commencement
- 62 Wales
- 63 Extent
- 64 Short title

SCHEDULES

Schedule A1 — Procedure for orders under section 4A

- 1 Proposal for order under section 4A
- 2 Duty of relevant fire and rescue authority to cooperate in preparation of proposal
- 3 Consultation on proposal

Changes to legislation: Fire and Rescue Services Act 2004 is up to date with all changes known to be in force on or before 20 April 2018. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- 4 Provision of representations to Secretary of State
- 5 Decision by Secretary of State
- 6 Interpretation
- 7 Application of this Schedule to certain orders under section 4H

Schedule A2 — Application of legislation relating to police and crime commissioners

- 1 Introductory
- 2 Arrangements for obtaining the views of the community
- 3 Scrutiny of fire and rescue plan
- 4 Information for public
- 5 Scrutiny of fire and rescue statement
- 6 Information for police and crime panels
- 7 Duties when carrying out functions
- 8 Powers of police and crime panels
- 9 Power to require attendance and information
- 10 Conduct of fire and rescue authority
- 11 Scrutiny of appointment of chief finance officer
- 12 Scrutiny of precepts
- 13 Regulations about complaints and conduct matters

Schedule A3 — English Inspectors

- 1 Interpretation
- 2 Delegation
- 3 Working with Her Majesty's Inspectors of Constabulary
- 4 An English inspector may act jointly with Her Majesty's Inspectors...
- 5 Assistance for other public authorities
- 6 Powers of English inspectors to obtain information etc
- 7 Powers of English inspectors to obtain access to premises
- 8 Failure to comply with notice under paragraph 6 or 7
- 9 Sensitive information: restriction on further disclosure
- 10 Provision of intelligence service information to English inspectors

SCHEDULE 1 — Minor and consequential amendments

Explosives Act 1875 (c. 17)

- 1 In section 67(3A) of the Explosives Act 1875 (definition of...

Forged Transfers Act 1891 (c. 43)

- 2 (1) Section 2 of the Forged Transfers Act 1891 (definitions)...

Celluloid and Cinematograph Film Act 1922 (c. 35)

- 3 In section 9 of the Celluloid and Cinematograph Film Act...

Petroleum (Consolidation) Act 1928 (c. 32)

- 4 In section 2(1)(a) of the Petroleum (Consolidation) Act 1928 (local...

London Building Act 1930 (c. clviii)

- 5 In section 143(3) of the London Building Act 1930 (regulations...

Changes to legislation: Fire and Rescue Services Act 2004 is up to date with all changes known to be in force on or before 20 April 2018. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Public Health Act 1936 (c. 49)

6 In section 343(1) of the Public Health Act 1936 (interpretation),...

London Building Acts (Amendment) Act 1939 (c. xcvi)

7 The London Building Acts (Amendment) Act 1939 is amended as...

8 In section 20(2A) (fire precaution conditions)— (a) for “fire authority”...

9 (1) In the provisions mentioned in sub-paragraph (2), for “fire...

Statutory Orders (Special Procedure) Act 1945 (c. 18)

10 (1) Section 11(1) of the Statutory Orders (Special Procedure) Act...

Civil Defence Act 1948 (c. 5)

11 (1) The Civil Defence Act 1948 is amended as follows....

Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951 (c. 65)

12 (1) The Reserve and Auxiliary Forces (Protection of Civil Interests)...

Town and Country Planning Act 1959 (c. 53)

13 In Schedule 4 to the Town and Country Planning Act...

Caravan Sites and Control of Development Act 1960 (c. 62)

14 (1) The Caravan Sites and Control of Development Act 1960...

Land Compensation Act 1961 (c. 33)

15 (1) Section 29(1) of the Land Compensation Act 1961 (interpretation)...

Public Health Act 1961 (c. 64)

16 In section 75(8) of the Public Health Act 1961 (power...

Pipe-lines Act 1962 (c. 58)

17 (1) Section 37 of the Pipe-lines Act 1962 (persons to...

Stock Transfer Act 1963 (c. 18)

18 (1) Section 4(1) of the Stock Transfer Act 1963 (interpretation)...

Industrial and Provident Societies Act 1965 (c. 12)

19 Minor and consequential amendments

Gas Act 1965 (c. 36)

20 (1) The Gas Act 1965 is amended as follows.

Public Works Loans Act 1965 (c. 63)

21 (1) Section 2(1) of the Public Works Loans Act 1965...

Changes to legislation: Fire and Rescue Services Act 2004 is up to date with all changes known to be in force on or before 20 April 2018. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

National Loans Act 1968 (c. 13)

22 (1) Paragraph 1 of Schedule 4 to the National Loans...

Greater London Council (General Powers) Act 1968 (c. xxxix)

23 (1) The Greater London Council (General Powers) Act 1968 is...

Gaming Act 1968 (c. 65)

24 (1) The Gaming Act 1968 is amended as follows.

Transport Act 1968 (c. 73)

25 In section 102(4) of the Transport Act 1968 (application to...

Greater London Council (General Powers) Act 1969 (c. lii)

26 In section 30 of the Greater London Council (General Powers)...

Fire Precautions Act 1971 (c. 40)

27 The Fire Precautions Act 1971 is amended as follows.

28 (1) In the provisions mentioned in sub-paragraph (2), for “fire...

29 In section 20 (exercise of inspectors' powers)—

30 Section 29 (extension of provisions of the Fire Services Act...

31 (1) Section 40 (application to Crown) is amended as follows....

32 In section 41 (application to UK Atomic Energy Authority premises)

—...

33 (1) Section 43 (interpretation) is amended as follows.

Pensions (Increase) Act 1971 (c. 56)

34 The Pensions (Increase) Act 1971 is amended as follows.

35 (1) Schedule 2 (official pensions) is amended as follows.

36 (1) Paragraph 6(1) of Schedule 3 (meaning of “local authority”)...

Superannuation Act 1972 (c. 11)

37 In section 24(1)(a) of the Superannuation Act 1972 (compensation for...

Local Government Act 1972 (c. 70)

38 The Local Government Act 1972 is amended as follows.

39 (1) Section 100J (authorities to which Part 5A applies) is...

40 Omit section 112(4)(c) (officers to whom subsection (3) does not...

41 (1) Section 168(5) (local financial returns: meaning of “local authority”)...

Local Government Act 1974 (c. 7)

42 In section 25(1) of the Local Government Act 1974 (authorities...

Greater London Council (General Powers) Act 1974 (c. xxiv)

43 In section 15(7) of the Greater London Council (General Powers)...

Changes to legislation: Fire and Rescue Services Act 2004 is up to date with all changes known to be in force on or before 20 April 2018. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Health and Safety at Work etc Act 1974 (c. 37)

44 In section 23(4) of the Health and Safety at Work...

Control of Pollution Act 1974 (c. 40)

45 In section 62(2)(a) of the Control of Pollution Act 1974...

Greater London Council (General Powers) Act 1975 (c. xxx)

46 (1) Section 3 of the Greater London Council (General Powers)...

Safety of Sports Grounds Act 1975 (c. 52)

47 (1) The Safety of Sports Grounds Act 1975 is amended...

Race Relations Act 1976 (c. 74)

48 Minor and consequential amendments

Local Government, Planning and Land Act 1980 (c. 65)

49 (1) The Local Government, Planning and Land Act 1980 is...

Highways Act 1980 (c. 66)

50 (1) Paragraph 3 of Schedule 6 to the Highways Act...

Zoo Licensing Act 1981 (c. 37)

51 In section 3(2) of the Zoo Licensing Act 1981 (consideration...

New Towns Act 1981 (c. 64)

52 (1) Section 80(1) of the New Towns Act 1981 (interpretation)...

Acquisition of Land Act 1981 (c. 67)

53 (1) Section 7(1) of the Acquisition of Land Act 1981...

Local Government (Miscellaneous Provisions) Act 1982 (c. 30)

54 (1) The Local Government (Miscellaneous Provisions) Act 1982 is amended...

Road Traffic Regulation Act 1984 (c. 27)

55 In section 87 of the Road Traffic Regulation Act 1984...

Food Act 1984 (c. 30)

56 (1) The Food Act 1984 is amended as follows.

Building Act 1984 (c. 55)

57 (1) The Building Act 1984 is amended as follows.

Local Government Act 1985 (c. 51)

58 The Local Government Act 1985 is amended as follows.

Changes to legislation: Fire and Rescue Services Act 2004 is up to date with all changes known to be in force on or before 20 April 2018. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- 59 (1) Section 42 (reorganisation of functions) is amended as follows....
60 In section 60(3) (pensions liabilities of police and fire authorities),...
61 In paragraph 5(a) of Schedule 11 (police and fire services):...

Housing Act 1985 (c. 68)

- 62 (1) The Housing Act 1985 is amended as follows.

Fire Safety and Safety of Places of Sport Act 1987 (c. 27)

- 63 (1) The Fire Safety and Safety of Places of Sport...

Income and Corporation Taxes Act 1988 (c. 1)

- 64 Minor and consequential amendments

Local Government Act 1988 (c. 9)

- 65 In Schedule 2 to the Local Government Act 1988 (public...

Dartford-Thurrock Crossing Act 1988 (c. 20)

- 66 In section 19(a) of the Dartford-Thurrock Crossing Act 1988
(exemption...

Environment and Safety of Information Act 1988 (c. 30)

- 67 In the Schedule to the Environment and Safety of Information...

Local Government Finance Act 1988 (c. 41)

- 68 (1) The Local Government Finance Act 1988 is amended as...

Road Traffic Act 1988 (c. 52)

- 69 Minor and consequential amendments

Football Spectators Act 1989 (c. 37)

- 70 (1) Section 13 of the Football Spectators Act 1989 (licensing...

Local Government and Housing Act 1989 (c. 42)

- 71 (1) The Local Government and Housing Act 1989 is amended...

Town and Country Planning Act 1990 (c. 8)

- 72 (1) Section 336(1) of the Town and Country Planning Act...

National Health Service and Community Care Act 1990 (c. 19)

- 73 In paragraph 15(1) of Schedule 8 to the National Health...

Smoke Detectors Act 1991 (c. 37)

- 74 In section 2(2) of the Smoke Detectors Act 1991 (power...

Water Industry Act 1991 (c. 56)

- 75 The Water Industry Act 1991 is amended as follows.

Changes to legislation: Fire and Rescue Services Act 2004 is up to date with all changes known to be in force on or before 20 April 2018. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- 76 (1) Section 57 (duty to supply water for fire-fighting) is...
- 77 In section 147(1) (charging for emergency use of water)—
- 78 In paragraph 15 of Schedule 4A (premises not to be...
- Water Resources Act 1991 (c. 57)*
- 79 In section 32(2) of the Water Resources Act 1991 (rights...
- Severn Bridges Act 1992 (c. 3)*
- 80 In section 8 of the Severn Bridges Act 1992 (vehicles...
- Local Government Finance Act 1992 (c. 14)*
- 81 In section 39(1) of the Local Government Finance Act 1992...
- Local Government Act 1992 (c. 19)*
- 82 (1) Section 18 of the Local Government Act 1992 (consequences...
- Local Government (Overseas Assistance) Act 1993 (c. 25)*
- 83 In section 1(10) of the Local Government (Overseas Assistance) Act...
- Welsh Language Act 1993 (c. 38)*
- 84 In section 6(1) of the Welsh Language Act 1993 (meaning...
- Vehicle Excise and Registration Act 1994 (c. 22)*
- 85 (1) Schedule 2 to the Vehicle Excise and Registration Act...
- London Local Authorities Act 1995 (c. x)*
- 86 (1) The London Local Authorities Act 1995 is amended as...
- Merchant Shipping Act 1995 (c. 21)*
- 87 In section 135(1) of the Merchant Shipping Act 1995 (restrictions...
- Audit Commission Act 1998 (c. 18)*
- 88 Minor and consequential amendments
- Crime and Disorder Act 1998 (c. 37)*
- 89 (1) The Crime and Disorder Act 1998 is amended as...
- Local Government Act 1999 (c. 27)*
- 90 The Local Government Act 1999 is amended as follows.
- 91 In section 1(1) (best value authorities), for paragraph (e) substitute—...
- 92 In section 29(2)(a) (modifications of Part 1 for Wales: authorities...
- London Local Authorities Act 2000 (c. vii)*
- 93 In section 6 of the London Local Authorities Act 2000...

Changes to legislation: Fire and Rescue Services Act 2004 is up to date with all changes known to be in force on or before 20 April 2018. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Local Government Act 2000 (c. 22)

94 In section 49(6) of the Local Government Act 2000 (authorities...

Freedom of Information Act 2000 (c. 36)

95 In Schedule 1 to the Freedom of Information Act 2000...

Capital Allowances Act 2001 (c. 2)

96 Minor and consequential amendments

Criminal Justice and Police Act 2001 (c. 16)

97 (1) The Table in section 1(1) of the Criminal Justice...

Licensing Act 2003 (c. 17)

98 (1) The Licensing Act 2003 is amended as follows.

Local Government Act 2003 (c. 26)

99 The Local Government Act 2003 is amended as follows.

100 In section 23(1) (local authorities) for paragraph (m) substitute—

101 In section 33(1) (interpretation of Chapter 1) for paragraph (l)...

102 Minor and consequential amendments

103 In section 101(7) (staff transfer matters: general), omit paragraph (b)...

Fire Services Act 2003 (c. 36)

104 The Fire Services Act 2003 is amended as follows.

105 (1) Section 1 (Secretary of State's powers) is amended as...

106 (1) Section 3 (supplemental provisions) is amended as follows.

SCHEDULE 2 — Repeals

Changes to legislation:

Fire and Rescue Services Act 2004 is up to date with all changes known to be in force on or before 20 April 2018. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

Changes and effects yet to be applied to :

- Sch. 1 para. 55 repealed by 2006 c. 49 Sch. 7(7)



STANDING ORDERS

(Revised March 2023)

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An asterisk against a Standing Order indicates that it is required by statute.

STANDING ORDER 1

Meetings of the Authority

1. The Authority shall hold an annual meeting in May/June each year. The first item of business on the agenda for the annual meeting shall be the appointment of a Chairperson for the ensuing year.
2. Membership of the Authority is comprised of 12 members appointed by its three constituent councils from their own members: Bedford Borough, Central Bedfordshire, and Luton Borough, as is proportionate to the number of local government electors in their respective area in relation to the number of such electors in each of the other constituent authorities' areas.¹
3. Members appointed by constituent councils come into office on the date of their appointment. They may resign at any time by giving written notice to the Monitoring Officer or on ceasing to be a member of their appointing council.¹
4. Constituent Councils appoint members to the Authority for such periods of their choosing². However subject to Standing Order 1(3) above the Authority has, in the adoption of these Standing Orders, resolved that the constituent councils be requested to be appointed onto the Authority for 4-year terms.
5. In addition to the annual meeting of the Authority and any extraordinary meetings convened by the Chairperson or by members of the Authority in accordance with paragraph (4) below, meetings for the transaction of general business shall be held on such dates and times as may be determined by the Authority at its annual meeting, provided that any such date and time may be varied at a subsequent meeting. There shall be a minimum of five meetings a year; including late May/early June (Annual Meeting) and February (Budget setting).
6. In these Standing Orders 'ordinary meeting' means a meeting described in paragraph (1) or (2) above other than a meeting convened by the Chairperson or by members of the Authority in accordance with paragraph (4) below. The term 'year' means the period from an Annual meeting in one calendar year to the Annual Meeting in the next following year.
7. An extraordinary meeting of the Authority can be called at the request of the Chairperson or by at least four members of the Authority, irrespective of which Constituent Authority they are from, in writing signed by them and given to the Monitoring Officer specifying the business for which the meeting is to be called.

STANDING ORDER 2

Chairperson and Vice-Chairperson of the Authority

1. The Chairperson and Vice-Chairperson of the Authority shall be appointed at the annual meeting for the ensuing year³. When a casual vacancy occurs

¹ Bedfordshire Fire Services (Combination Scheme) Order 1996/2918 Schedule 1 paragraphs 13-15

² Bedfordshire Fire Services (Combination Scheme) Order 1996/2918 Schedule 1 paragraph 13

³ Bedfordshire Fire Services (Combination Scheme) Order 1996/2918 Schedule 1 paragraph 17

for either of these offices, an appointment to fill the vacancy shall be made at the next meeting (other than an extraordinary meeting).

2. The Monitoring Officer shall preside over the election of the Chairperson.
3. Subject to paragraph 4 below, the election of the Chairperson and Vice-Chairperson of the Authority shall be conducted in accordance with the provisions of Standing Order 21.
4. If, following an election, two candidates have the same number of votes, the appointment shall be determined in the following manner:
 - 4.1 The election shall be conducted again and if, following this second election, both candidates still have the same number of votes, then the appointment shall be decided by drawing lots.
 - 4.2 At any point during the election process, the Monitoring Officer may adjourn the meeting for a short period to allow discussions to take place.
- 5 In adopting this Standing Order the Authority has resolved and acknowledges that the optimum term of office for the Chairperson of the Authority is one that is concurrent with his or her term of office as a member on the Authority
- 6 The Chairperson and Vice Chairperson of the Authority shall by virtue of their appointments become the Chairperson and Vice Chairperson respectively of the Executive Committee of the Authority.

STANDING ORDER 3

Chairperson of the Meeting

1. In the absence of the Chairperson, the Vice-Chairperson will preside over a meeting of the Authority. In the absence of both the Chairperson and Vice-Chairperson, a Chairperson will be appointed for the meeting, in which case the provisions of Standing Order 2.1 to 2.4 shall apply.
2. Any power or duty of the Chairperson in relation to the conduct of a meeting may be exercised by the person presiding over the meeting.

STANDING ORDER 4

Quorum

1. The quorum for meetings of the Authority is one third of the whole number of members⁴ including ⁵at least one member from each constituent authority.
2. If, during any meeting of the Authority, the Chairperson, after counting the number of members present, declares that there is not a quorum present, the meeting shall be adjourned. The consideration of any

⁴ Bedfordshire Fire Services (Combination Scheme) Order 1996/2918 Schedule 1 paragraph 19 [minimum one third or such greater number as the Authority decides]

⁵ Bedfordshire Fire Services (Combination Scheme) Order 1996/2918 Schedule 1 paragraph 19

business not transacted shall be adjourned to a time fixed by the Chairperson at the time the meeting is adjourned, or, if he/she does not fix a time, to the next ordinary meeting of the Authority.

STANDING ORDER 5

Minutes of the Authority

1. At a meeting of the Authority at which minutes of a previous meeting are submitted for approval as a correct record, the Chairperson shall move that those minutes be so approved.
2. No motion or discussion shall take place upon the minutes, except upon their accuracy, and any matter concerning their accuracy shall be raised by amendment.
3. If no such matter is raised, or if it is raised then as soon as it has been disposed of, the Chairperson shall sign the minutes.

STANDING ORDER 6

Questions by Members

1. At a meeting of the Authority, and subject to the following paragraphs, a member may ask the Chairperson of the Authority any question relating to a matter concerning the function of the Authority.
2. The text of any question not related to an item already under consideration at the meeting shall be submitted in writing to the Monitoring Officer not less than two clear days before the meeting at which the member proposes to ask the question.
3. With the permission of the Chairperson of the meeting, a member of the Authority may ask a question relating to urgent business of which notice has not been given as required by paragraph (2) above. The text of any such question shall, if possible, be delivered to the Monitoring Officer not later than two hours before the meeting at which the question is to be asked.
4. After a question has been replied to, the member who asked it may ask one supplementary question for the purpose of clarifying the reply which has been given. A member asking such a supplementary question shall confine himself/herself to the substance of the original question and shall not introduce any new matter which did not fall within the scope of the original question. In paragraphs (5) - (8) of this Standing Order, the word 'question' shall include such a supplementary question.
5. Every question shall be put and answered without discussion unless otherwise determined by the Chairperson.
6. An answer may take the form of a direct oral answer, or, where the reply to the question cannot conveniently be given orally, a written answer, or where the desired information is contained in a publication of the Authority by a reference to that publication. A written answer will

normally be given within 5 working days of the meeting at which the question has been asked.

7. No resolution shall be moved with reference to any question or reply to a question.
8. If the Chairperson of the meeting is of the opinion that the question is out of order, or of a personal character, or in the interests of the Authority, it is undesirable, he/she shall inform the member and shall not allow the question to be put.

STANDING ORDER 6a

Public Participation

1. At a meeting of the Authority or one of its Committees, and subject to the following paragraphs, questions can be put by any member of the public or an individual acting on behalf of a trade union recognised by the Authority.
(Questions will not normally be accepted from employees of the Authority as they have sufficient channels of communication, both internally and through their representative bodies).
2. Up to 25 minutes will be allowed in total for questions.
3. Anyone wishing to ask a question must provide written notice, setting out the question, to the Monitoring Officer no later than 2pm two clear days (excluding weekends and bank holidays) before the meeting of the Authority or Committee at which the question is to be asked.
4. Questions should relate to the Authority's responsibilities and will be taken in the order in which they have been received and accepted by the Monitoring Officer in accordance with Standing Order 6a.9. Questions accepted shall be circulated to all Members of the Authority in advance of the relevant meeting.
5. The Chairperson may invite each speaker to address Members of the Authority in order that they may be clearly identified and hear better or may read the question on behalf of the individual if requested to do so or in the absence of the person who submitted notice of the question.
6. Each person will be able to ask up to two questions (subject to paragraph 7 below) but will be limited to a maximum of three minutes in which to do so. If a speaker continues for longer the Chairperson will ask him/her to stop. No more than three speakers will normally be permitted per subject at a meeting (subject to the Chairperson's discretion).
7. The Chairperson will deal with the question or request that an appropriate Member (or Officer) reply orally. It is open to the Chairperson to decide whether the questioner should have the opportunity to seek clarification of the reply or ask one supplementary question.
8. Any questioner who does not receive a response through lack of time will be sent a written reply within five working days after the meeting.
9. The Monitoring Officer, having consulted with the questioner may reword any question or decline to accept a question if, in the Monitoring Officer's

opinion, it is considered to:

- be defamatory or improper or could give rise to the Authority being in breach of the Authority's data protection obligations.
 - be outside the responsibilities of the Authority.
 - relate to the performance of an Authority's employee.
 - concern a matter in which a right of appeal or review exists.
 - concern a matter which is 'confidential or 'exempt' business including individual cases under investigation or sub-judice.
10. The Chairperson has the discretion to accept questions from the public which are not received nor raised in accordance with the foregoing provisions of this Standing Order.

STANDING ORDER 6b

Call in

1. When a decision is made by the Executive Committee, details of the decision shall be published and distributed to all Members of the Authority by electronic means as soon as possible thereafter (normally within 2 days excluding weekends and bank holidays). In any case where the delay in implementing a decision would, if it were called in, have a serious adverse impact upon the Authority's financial and/or legal position and is so certified by the Chief Finance Officer (in the case of financial impact) or the Monitoring Officer (in the case of legal impact), that decision shall be exempt from the call-in procedure set out below.
2. The notice of the decision will bear the date on which it is published and will specify that the decision(s) will come in to force and may be implemented on the expiry of the fifth day after publication of the decision (excluding weekends and bank holidays), unless within that time 2 Members of the Authority either collectively or individually give written notice ('the Notice') to the Monitoring Officer (or in the Monitoring Officer's absence, the Business Support Manager) that they wish the decision to be referred to a Task and Finish Group of the Audit and Standards Committee. No decision, nor decision to similar effect, can be the subject of a call-in more than once in any 12- month period.
3. The Notice must specify the grounds which must comprise at least one of the following:
 - a. the decision appears to be contrary to the Budget or one of the policy framework plans or strategies;
 - b. the decision appears to be inconsistent with any other form of policy approved by the Authority or a Committee;

- c. the Committee making the decision appears to have:
 - (i) overlooked some relevant consideration in arriving at its decision; or
 - (ii) failed to consult relevant stakeholders or other interested persons before arriving at its decision;
 - d. the decision in question has already generated particular controversy amongst those likely to be affected by it or, in the opinion of Members, it is likely so to do; or
 - e. the decision appears to give rise to significant legal, financial or propriety issues
4. On receipt of a call-in notice the Monitoring Officer or designated nominee shall:
 - a. notify the Chairperson of the Authority in writing of the call in
 - b. ensure that the call in is referred to a Call-in Task and Finish Group constituted in accordance with Standing Order **25.8(b)**
 5. If, having considered a called in decision, the relevant Call-in Task and Finish Group determines that it is satisfied with the original decision, the Monitoring Officer or designated nominee shall notify the Chairperson of the Authority in writing that the decision(s) of the Executive Committee may be implemented forthwith.
 6. If, having considered a called in decision, the relevant Call-in Task and Finish Group determines that it has concerns about that decision, then it may refer that decision back to the Executive Committee for reconsideration and shall set out in writing the nature of its concerns. The Executive Committee shall then reconsider the decision in the light of the concerns expressed by the Call-in Task and Finish Group, amending the decision or not, before adopting a final decision.

STANDING ORDER 7

Motions and Amendments

1. Any member may place an item or motion on the agenda of a meeting of the Authority by giving notice of it in writing to the Monitoring Officer at least ten clear days before the meeting.
2. A motion or amendment shall not be discussed unless it has been proposed and seconded, and it shall, if required by the Chairperson, be put into writing, and handed to the Chairperson before it is further discussed or put to the meeting.
3. A member may not propose or second a motion or amendment on which he/she is disqualified from voting.

STANDING ORDER 8

Motions Affecting Persons Employed by the Authority

If any question arises at a meeting of the Authority or a committee as to the appointment, promotion, dismissal, salary, superannuation/pension, conditions of service or the conduct of any person employed by the Authority, such question shall not be the subject of discussion until the Authority or committee, as the case may be, has decided whether or not the power of exclusion of the public under Section 100A (4) of the Local Government Act 1972 shall be exercised.

STANDING ORDER 9

Amendments to Motions

1. An amendment shall be relevant to the motion and shall be either:
 - a. to refer a subject of debate for further consideration or reconsideration;
 - b. to leave out words;
 - c. to leave out words and insert or add others;
 - d. to insert or add words;but such omission, insertion or addition of words shall not have the effect of merely negating a motion before the Authority.
2. If an amendment is lost, other amendments may be moved on the original motion. If an amendment is carried, the motion as amended shall take the place of the original motion and shall become the motion upon which any further amendment may be moved.
3. Only one amendment may be moved and discussed at a time and no further amendment shall be moved until the amendment under discussion has been disposed of.

STANDING ORDER 10

Alteration or Withdrawal of Motion

1. A member may, with the consent of the Authority and without discussion, alter a motion of which he/she has given notice or, with the further consent of the seconder, alter a motion which he/she has moved, if in either case the alteration is one which could be made as an amendment.
2. A proposer of a motion or of an amendment may, with the concurrence of the seconder and the consent of the Authority, withdraw the motion or amendment which he/she has proposed, and no member shall speak upon it after the proposer has thus asked permission for its withdrawal,

unless such permission shall have been refused.

3. The giving or refusal of the consent of the Authority to the alteration or withdrawal of a motion or amendment shall be signified without discussion.

STANDING ORDER 11

Right of Reply

The mover of a motion has a right to reply at the close of the debate on the motion, immediately before it is put to the vote. If an amendment is moved, the mover of the original motion shall also have a right of reply at the close of the debate on the amendment and shall not otherwise speak on the amendment. The mover of the amendment shall have a right of reply to the debate on his/her amendment immediately before the mover of the original motion has his/her opportunity under this Standing Order to reply to the debate on the amendment.

STANDING ORDER 12

Motions which may be moved during Debate

When a motion is under debate, no other motion shall be moved except the following:

- a. to amend the motion;
- b. to seek leave to withdraw a motion;
- c. to adjourn the debate;
- d. to suspend Standing Orders in accordance with Standing Order 30;
- e. to proceed to the next business;
- f. that the question be now put;
- g. that a member be not further heard;
- h. by the Chairperson under Standing Order 18(3) that a member do leave the meeting;
- i. a motion under Section 100A (4) of the Local Government Act 1972, to exclude the public.

STANDING ORDER 13

Points of Order

1. A member shall be entitled to be heard forthwith on a point of order or in personal explanation. A point of order shall relate only to an alleged breach of a Standing Order or statutory provision and on raising, the member shall first specify the Standing Order or statutory provision and

the way in which he/she considers it has been broken. A personal explanation shall be confined to some material part of a former speech by him/her which may appear to have been misunderstood in the present debate.

2. The ruling of the Chairperson on a point of order or on the admissibility of a personal explanation shall not be open to discussion.

STANDING ORDER 14

Next Business

1. A member may move at the conclusion of a speech of another member, unless the Chairperson considers that the matter has been insufficiently discussed, 'that the Authority proceed to the next business' or, if there is no other business to be transacted, 'that the Authority adjourn'.
2. The proposer of such a motion may speak thereon but the seconding of the motion shall be formal and without comment and there shall be no debate on the motion.
3. On the seconding of the motion, the Chairperson shall first give the mover of the original motion an opportunity to speak on it and then put to the vote the motion to proceed to the next business or to adjourn the Authority.
4. If that motion is carried, the original motion shall be considered as withdrawn.

STANDING ORDER 15

Adjournment of Debate

1. A member may move that the debate be moved to a later hour or on another occasion may, at the conclusion of the speech of another member, move that the debate be adjourned to that hour or occasion.
2. If the member does not specify an hour or occasion, the motion shall be deemed to intend that the debate shall be resumed at the next ordinary meeting of the Authority.
3. The proposer of such a motion may speak thereon but the seconding of the motion shall be formal and without comment and there shall be no debate on the motion except that the mover of the original motion may speak on it.
4. On the resumption after adjournment of an interrupted debate, the Authority shall proceed to the further consideration of the adjourned business as though the meeting had been continuous for the purposes of these Standing Orders.

STANDING ORDER 16

Closure

1. A member may, at the conclusion of the speech by another member, move 'that the question be now put' (which is in these Standing Orders referred to as 'the closure').
2. The proposal and seconding of the closure shall be formal and without comment and there shall be no debate on it. The closure shall be put immediately to the vote unless it appears to the Chairperson that the proposition to which it is sought to apply the closure has not been sufficiently discussed.
3. If the closure is carried, the motion or amendment which is the subject of the interrupted debate shall be put without further discussion, subject to the mover of the amendment and the mover of the original motion first having a right of reply.

STANDING ORDER 17

Respect for Chair

Whenever the Chairperson so instructs during a debate, the Authority, including any member speaking, shall be silent.

STANDING ORDER 18

Conduct of Members

1. A member shall direct his/her speech to the question under discussion or to a personal explanation or to a point of order and shall not impute motives or use offensive expressions to or about any other member.
2. If any member in the opinion of the Chairperson has misconducted or is misconducting him/herself by persistently disregarding the ruling of the Chair, or by behaving irregularly, improperly, or offensively, or by wilfully obstructing the business of the Authority, or by tedious repetition or unbecoming language in his/her speech, the Chairperson or any other member may move 'That the member named be not further heard', and such motion if seconded shall be put and determined without discussion.
3. If the member named continues his/her misconduct after a motion under the last previous paragraph has been carried, the Chairperson shall either:
 - a. move 'That the member named do leave the meeting' (in which case the motion shall be put and determined without seconding or discussion); or

- b. adjourn the meeting of the Authority for such period as he/she in his/her discretion shall consider expedient.

STANDING ORDER 19

General Disturbances

1. If a member of the public interrupts the proceedings at any meeting, the Chairperson shall warn him/her. If he/she continues the interruption, the Chairperson shall order his/her removal from the room. In case of general disturbance in any part of the room open to the public, the Chairperson shall order that part to be cleared.
2. If, in the opinion of the Chairperson, misconduct or obstruction renders the due and orderly dispatch of business impossible, the Chairperson, in addition to any other power vested in him/her, may without the question being put, suspend the meeting for a period not exceeding 30 minutes.

STANDING ORDER 20

Voting

1. Every proposition shall, unless otherwise required by these Standing Orders or Statute, be determined by show of hands or, at the discretion of the Chairperson, by voices.
2. In taking the votes on any proposition, those members only shall be entitled to vote who are present in the room when the proposition is put by the Chairperson.
3. After a proposition is put by the Chairperson, but before the vote is taken, any four members by show of hands may require that the voting shall be recorded in the minutes of the meeting so as to show whether each member present gave his/her vote for or against that proposition or abstained from voting.
- *4. Immediately after a vote is taken, a member has the right to require that the minutes show whether he/she cast his/her vote for or against the question or whether he/she abstained from voting.
- *5. In the event of the voting being equal, the Chairperson shall have a second or casting vote.
- *6. Immediately after any vote is taken at a budget decision meeting of the Authority there must be recorded in the minutes of the proceedings of that meeting the names of the persons who cast a vote for the decision or against the decision or who abstained from voting.

STANDING ORDER 21

Appointments by the Authority

1. Every candidate nominated to represent the Authority in any capacity or for any position to be filled by the Authority, shall be openly proposed and seconded.
2. At the close of nominations, the Chairperson/Monitoring Officer shall state the names of the candidates who have been duly proposed and seconded and the number of vacancies to be filled if the number is limited.
3. If the number of nominations does not exceed the number of vacancies or if the number of vacancies is not limited, the Chairperson/Monitoring Officer shall immediately put the appointment of the duly nominated candidates collectively as a substantive motion upon which no amendment may be moved.
4. If the number of nominations exceeds the number of vacancies, there shall be a secret ballot of the members present at the meeting in which each member of the Authority may vote for as many candidates as there are vacancies to be filled.
5. No candidate shall be appointed unless the number of votes cast in his/her favour exceeds half the number of persons voting. If in any ballot no candidate received the number of votes entitling his/her to be appointed, the names of those who receive no votes and the name of the one who received the least number of votes shall be struck off the list and a fresh ballot be taken, and so on, until all the vacancies are filled.
6. Any ballot shall be conducted by the Monitoring Officer whose return shall be final and conclusive.

STANDING ORDER 22

Record of Attendances

A register of those members present at meetings of the Authority or any of its committees or sub committees shall be kept by the Monitoring Officer.

STANDING ORDER 23

Interest in Contracts or Other Matters

(See Code of Conduct)

STANDING ORDER 23.1

Interests in Contracts and Other Matters

Where a Member makes a verbal declaration of the existence and nature of any disclosable pecuniary interest at a meeting at which the Member is present, the Member, in addition to withdrawing from participation in the item of business, shall leave the room until the consideration of the item has been concluded.

STANDING ORDER 24

Candidates for Appointment

- *1. Every appointment to a post under the Authority, statutorily required or otherwise, shall be made by the Authority unless determined otherwise.
2. Canvassing of members of the Authority, directly or indirectly, for any appointment under the Authority, shall disqualify the candidate concerned for that appointment. The purpose of this paragraph of this Standing Order shall be included in any form of application.
3. A member of the Authority shall not solicit for any person any appointment under the Authority, but this shall not preclude a member from giving a written testimonial of a candidate's ability, experience, or character for submission to the Authority or the Chief Fire Officer with an application for appointment.
4. A candidate for any appointment under the Authority who knows that he/she is related to any member or employee of the Authority shall disclose that relationship in his/her application. A candidate who fails to disclose such a relationship shall be liable to be disqualified for the appointment and if appointed, shall be liable to dismissal without notice. The purpose of this paragraph of this Standing Order shall be included in any form of application.
5. Every member and senior officer of the Authority shall disclose to the Chief Fire Officer any relationship known to him/her to exist between himself/herself and any person whom he/she knows is a candidate for an appointment under the Authority.

STANDING ORDER 25

Meetings of Committees

1. All meetings of the Authority and its committees or sub-commitments shall be summoned by the Monitoring Officer.
2. No business shall be transacted at an ordinary meeting of a committee or subcommittee other than that specified in the summons relating thereto

- except as a matter of urgency and with the consent of the Chairperson of the committee or subcommittee.
3. The Chairperson of a committee or subcommittee or the Chairperson of the Authority may cause a special meeting of the committee or subcommittee to be called at any time.
 4. A special meeting of a committee or subcommittee can be called on the request of at least three members of the committee or subcommittee, in writing signed by them and given to the Monitoring Officer specifying the business for which the meeting is to be called.
 5. The size and number of its committees shall be decided by the Authority.
 6. The Monitoring Officer shall keep a list of all such committees and maintain details of their terms of reference and membership.
 7. The Authority shall at the Annual Meeting appoint its committees, but, subject to any statutory provision:
 - (a) shall not appoint any member to both the Executive Committee and the Audit and Standards Committee
 - (b) shall appoint the Chairperson and Vice Chairperson of the Authority in addition to one member from each of its constituent councils onto the Executive Committee
 - (c) may at any time dissolve or alter the membership of a Committee subject to the provisos above.
 - (d) may resolve that non-voting co-optees shall also be appointed to any Committee
 - (e) may appoint from its membership members to fill any casual vacancies that may arise on its committees.
 8. By the adoption of the Standing Order, the Monitoring Officer is authorised:
 - (a) to take action including appointing a Panel of Members to advise whether to investigate a complaint received concerning an alleged breach of the Authority's Code of Conduct, or an Adjudications Committee to adjudicate upon a complaint following a finding of breach of the Code of Conduct, or any other action in relation to the preparation for, or the hearing of, a matter by the Adjudication Committee.
 - (b) and in the absence of the Monitoring officer a designated nominee, to take action including appointing members of the Audit and Standards Committee (in consultation with its Chairperson) to a Task and Finish Group to deal with call-in matters on receipt of the Notice referenced in Standing Order 6b.

STANDING ORDER 26

Proceedings of Committees and Sub Committees

1. The quorum of every committee and subcommittee, unless a special quorum is otherwise prescribed, shall be at least one third of the whole number of the committee or subcommittee, provided that in no case shall a quorum of a committee or subcommittee be fewer than three members with, save for the Adjudications Committee or Panel, at least one member from two constituent authorities.
2. With the exception of the Adjudications Committee or Panel, if a member is unable to attend a meeting of a committee or subcommittee on which he/she serves, the member, or that member's political group representative for the purpose on the Authority (if such a group has been formed), may nominate (by notice in writing to the Monitoring Officer) any other member of the Authority to act as substitute at any committee meeting and, in the absence of the member from any meeting of the relevant committee the nominee shall be entitled to attend, speak and vote at the meeting (but not, in the case of the nominating member being the Chairperson or Vice-Chairperson, to exercise the rights and functions of that office).
3. Any Authority member may attend as an observer at meetings of committees and sub committees (except those committees and sub committees which the Authority may from time to time determine for the purposes of this Standing Order) to which he/she has not been appointed as a member, including meetings or items of business from which the public has been excluded. If given permission by the Chairperson of the meeting, a member attending as an observer may speak (but not vote) on any matter.

(NOTE: The Authority has determined the following as exceptions for the purposes of Standing Order 26(3):

- a. the Appeals Committee of the Authority and any conditions of service committee or any other committee or subcommittee established to consider individual cases under any grievance, disciplinary or complaints procedures for employees or Members of the Authority or for Fire Officers;
 - b. committees or sub committees established to consider individual cases of salary grading or appointments).
 - c. An Adjudication Committee or Panel established to consider any function relating to a complaint against a Member under the Members' Code of Conduct.
4. All agenda, reports, and other documents and all proceedings of committees and sub committees, shall be treated as confidential unless and until they become public in the ordinary course of the Authority's business and for the purpose of this Standing order all agenda, reports and proceedings of a committee at which the press are present shall be deemed to have become public.

5. No act of a subcommittee shall have effect until approved by the appointing committee, except to the extent that the committee has itself power to act without the approval of the Authority and the power so to act has been conferred upon the subcommittee.
6. In addition to those Standing Orders which expressly relate to committees or sub committees, Standing Orders 5 and 7 to 23 inclusive, shall apply with any necessary modification to committees and sub committees.

STANDING ORDER 27

Chairperson and Vice Chairperson of Committees and Sub Committees

1. The Chairperson and Vice Chairperson of a committee shall be appointed by the Authority with the exception of the Vice Chairperson of the Audit and Standard Committee who shall be appointed by that committee at its inaugural meeting of the municipal year. If the Authority decides, the appointment of the Chairperson and Vice Chairperson of a subcommittee may be left for that body itself to decide.
2. The appointment of the Chairperson and Vice Chairperson of a subcommittee shall be conducted in the same way as an appointment is required to be made by the Authority under Standing Order 21, unless agreed otherwise.
3. Subject to Paragraph (1) of this Standing Order, the Chairperson and Vice Chairperson of a committee or subcommittee shall hold office until the next annual meeting of the Authority after this appointment.
4. If the Chairperson and Vice Chairperson of a committee or subcommittee is absent from a meeting of the committee or subcommittee, the members present shall choose one of their number who is a member of the Authority to preside over the meeting, in which case the provisions of Standing Order 2.1 to 2.4 shall apply as if references to the Authority were references to a committee or subcommittee subject to Paragraph (5) of this Standing Order.
5. If the Chairperson or Vice Chairperson of a committee or subcommittee arrives at a meeting of the committee or subcommittee, after the time for which the meeting has been summoned, he/she shall preside over the meeting after any question under discussion on his/her arrival has been disposed of but not before then.

STANDING ORDER 28

Sealing of Documents

1. The seal of the Authority shall be affixed to a document only on the authority of:
 - a. a resolution of the Authority,
 - b. a resolution of a committee which the Authority has empowered to authorise the use of the seal, or

- c. a decision by the Authority, or by a duly authorised committee or officer, to do anything where a document under the seal is necessary to complete the action.
2. The affixing of the seal shall be attested by the Monitoring Officer and a record maintained.

STANDING ORDER 29

Questions on Fire Matters at Council Meetings

The Authority shall nominate a member or members to attend any meeting of either of the constituent authorities at which questions on the discharge of the functions of the Authority are to be put and to answer such questions on the Authority's behalf.

STANDING ORDER 30

Variation and Revocation of Standing Orders

Any motion to add to, vary or revoke these Standing Orders shall, when proposed and seconded, stand adjourned without discussion to the next ordinary meeting of the Authority.

STANDING ORDER 31

Suspension of Standing Orders

1. Subject to Paragraph (2) of this Standing Order, any of the preceding Standing Orders may be suspended so far as regards any business at the meeting where its suspension is moved.
2. A motion to suspend Standing Orders shall not be carried unless at least two thirds of the members of the Authority are present and voting, vote in favour of the motion.

STANDING ORDER 32

Standing Orders to be given to Members

A printed copy of the Standing Orders and of such other provisions as regulate the proceedings and business of the Authority shall be given to each member of the Authority by the Monitoring Officer upon the member's appointment.

STANDING ORDER 33

Interpretation of Standing Orders

1. The ruling of the Chairperson as to the construction or application of any of these Standing Orders, or as to any proceedings of the Authority, shall not be challenged at any meeting of the Authority.
2. For the purpose of these Standing Orders, any function required or authorised to be performed by the Chief Fire Officer, or the Monitoring Officer shall or may be performed by such other person as they may respectively nominate.

STANDING ORDER 34

Breach

The Standing Orders/Financial Regulations apply to all Fire Authority Members, Co-opted Members and officers, and employees and officers of the Fire and Rescue Service, where relevant.

It is the duty of Fire Authority Members, Co-opted Members and officers, and employees and officers of the Fire and Rescue Service to ensure compliance with these Standing Orders/Financial Regulations, where applicable.

It is the responsibility of all Members and managers to familiarise themselves with the provisions of Standing Orders/Financial Regulations and for managers to take appropriate steps to bring them to the attention of their staff.

For employees/officers, a breach of the provisions of these Standing Orders/Financial Regulations may result in disciplinary action being taken in accordance with the Service's Disciplinary Procedure.

For Authority Members and Co-opted Members, a breach of the provisions of these Standing Orders/Financial Regulations could, depending on the circumstances, result in action being taken under the provisions of the Code of Conduct.

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Bedfordshire

Fire & Rescue Authority

Functions of the Authority:

The Authority shall exercise the following functions and responsibilities:

1. To approve the Authority's Standing Orders; Scheme of Delegation to Officers; Procurement Policy and Contract Procedure Rules; Financial Regulations; and Terms of Reference for its Standing Committees including confirming their political composition and making appointments to them.
2. To constitute and appoint to the Authority's Committees (the minimum number of Standing Committees shall be two - 1) the Audit and Standards Committee of 7 members and 2) the Executive Committee of 5 members - the membership of which shall be mutually exclusive).
3. To appoint and revoke appointments (and in respect of Lead Member positions, determine the scope of responsibility of each position) of:
 - i) the Lead Member for Prevention and Protection;
 - ii) the Lead Member for Emergency Response;
 - iii) the Lead Member for People and Culture;
 - iv) the Lead Member for Physical and Digital Assets;
 - v) the Lead Member for Finance, Productivity and Efficiency;
 - vi) a representative to the LGA (Local Government Associations) Fire Services Commission;
 - vii) the Chairperson and Vice Chairperson of the Authority, and up to two other Members, to act as its representatives on the LGA General Assembly;
 - viii) a member or officer onto any local authority controlled company or joint committee on which the Authority is required to be represented by a Member or an officer as the case may be; and

- ix) the Chairperson and Vice Chairperson of the Executive Committee and the Chairperson of the Audit and Standards Committee.
4. To approve:
- a) a balanced revenue budget and adopt a Medium-Term Financial Plan for the Authority;
 - b) the Authority's Precept (Council Tax);
 - c) the Reserves Strategy;
 - d) the Authority's level of borrowing;
 - e) the Treasury Management/Investment Strategy including the Prudential Indicators in accordance with the Prudential Code;
 - f) any proposed remuneration for any post in excess of £100,000 per year;
 - g) the appointment or dismissal of the Chief Fire Officer or Chief Executive, Deputy to the Chief Fire Officer, Chief Finance Officer, and Monitoring Officer;
 - h) the Authority's Code of Conduct for Members and Member:Officer Protocol on recommendation from the Audit and Standards Committee;
 - i) the Annual Pay Policy Statement and Scheme of Members' Allowances;
 - j) the Protocol on the Use of Authority Resources by Members;
 - k) the Use of the Internet Policy;
 - l) the Comprehensive Equality Policy Statement;
 - m) the Information Security Policy;
 - n) the Code of Conduct for Employees;
 - o) all other matters reserved by law to the Authority.
5. To approve, amend and adopt the Community Risk Management Plan (CRMP) and its associated annual action plan. Any proposed fundamental changes resulting from CRMP work will be presented back to the FRA (Fire and Rescue Authority), such as a station closure or relocation.

Functions of the Executive Committee:

1. To discharge all functions and responsibilities of the Authority except as far as such function and/or responsibility or any other matter:
 - (a) has been expressly reserved as a decision of the Authority or is reserved by law to the Authority, or
 - (b) falls within the terms of reference and delegation of any other Committee, or under the Scheme of Delegation to Officers of the Authority.
2. To nominate member representatives to attend conferences on behalf of the Authority.
3. To determine and oversee programmes specified below, and to determine future priority programmes as and when required:
 - (a) Community Risk Management Plan (CRMP)
 - (b) Strategic Assets such as fleet, estates and equipment and Sustainability
 - (c) Budget
 - (d) Collaboration
4. To determine matters relating to pay and remuneration where required by collective agreements or legislation.
5. To select on behalf of the Authority - the Chief Fire Officer or Chief Executive, and deputy to the Chief Fire Officer or Chief Executive, or equivalent, taking advice from suitable advisers and to make recommendations to the Authority as to the terms of appointment or dismissal.
6. To consider and make recommendations to the Authority in respect of the appointment of a statutory finance officer and a statutory monitoring officer.
7. To act as the Employers' Side of a negotiating and consultation forum for all matters relating to the employment contracts of the Chief Fire Officer and Chief Executive, and where relevant, employees contracted to "Gold Book" terms and conditions in whole or in part.
8. To hear appeals if required to do so in accordance with the Authority's Policies.

9. To determine policies, codes or guidance relating to grievance, disciplinary, conduct, capability, dismissals, and appeals relating to Chief Fire Officer /Chief Executive and all other Principal Officers or Directors.
10. To constitute any subcommittee as it deems appropriate for functions within its terms of reference.
11. To establish time limited Task and Finish Groups to conduct investigations or reviews on matters within the remit of that Committee (provided that no more than one such Task and Finish Group shall be established for such purposes concurrently) and to receive any reports, findings and proposals submitted to it as a result.

Functions of the Audit and Standards Committee:

Audit Activity

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

Regulatory Framework

1. To maintain an overview of the Authority's constitution in respect of contract procedure rules, financial regulations and, subject to the

terms of reference on standards below, codes of conduct and behaviour.

2. To review any issue referred to it by the Chief Fire Officer.
3. To monitor the Authority's policies on Whistleblowing, the Anti-fraud and Corruption Strategy and the Authority's Complaints and Compliments Process, and employee Grievance, Bullying and Harassment, and Discipline policies.
4. To oversee the production of, and approve, the Authority's Annual Governance Statement on Internal Control and to approve the Fire Authority's Statement of Accounts.
5. To oversee the production of and approve the Authority's Annual Statement of Assurance fulfilling the requirements as set out in the Fire and Rescue National Framework for England.
6. To consider the Authority's arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice.
7. To monitor the effective development and operation of corporate risk management including the annual review of the Authority's Strategic Risk Register.

Accounts

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

Standards

1. To discharge the Authority's duty under the Localism Act 2011 of ensuring that its Members (and any co-opted Members) maintain high standards of conduct.
2. To advise the Authority on the operation of its Code of Conduct and on any changes to the Code (including its register of interests) and Member:Officer Protocol that it deems to be necessary or desirable.
3. To monitor the operation of the Authority's arrangements for dealing with standards allegations against Members under the Localism Act 2011 and to make any changes that it deems to be necessary or desirable.
4. To receive reports on any standards allegations against Members.

Governance

1. To receive reports referred to it from the Authority's local pension board.
2. To monitor compliance with, and the effectiveness of, any pension Internal Dispute Resolution Procedure for the Authority.

Performance Review Responsibilities

1. To assess the performance of the Authority and the Service against and agreed organisational targets and to report on areas of strong/weak performance making recommendations where necessary to the Authority.
2. To establish time limited Task and Finish Groups to:
 - a) conduct investigations or reviews on matters within the remit of that Committee (provided that no more than one such Task and Finish Group shall be established for such purposes concurrently) and to receive any reports, findings and proposals submitted to it as a result.
 - b) receive matters referred via the 'call in' procedure under Standing Order 6b.



Bedfordshire Fire & Rescue Authority

Procedural Rules for Task and Finish Groups including Call-In Task and Finish Groups

Terms of Reference, Constitution, Rules, and Procedures

Role

1. The Executive Committee and the Audit and Standards Committee may establish time limited Task and Finish Groups to conduct investigations or reviews on matters within the remit of that Committee. Moreover, the Audit and Standards Committee can establish Call-In Task and Finish Groups in accordance with Standing Order 6b.
2. The relevant Committee will set the terms of reference for each Task and Finish Group according to the purpose for which it is established.
3. To ensure proper co-ordination and use of resources the establishment of Task and Finish Groups will be subject to the approval of the Chairperson of the respective Committee.
4. No more than two Task and Finish Group can run concurrently across the Authority (not counting a Call-In Task and Finish Group within that number).

Constitution

5. The size of each Task and Finish Group will vary between 3 and 7 Members according to the purpose for which it is established.
6. Political balance will not apply.
7. The Task and Finish Group Chairperson shall be appointed by the Committee that has established the Group. A Call-In Task and Finish Group Chairperson shall be appointed by that Call-In Task and Finish Group.
8. Task and Finish Group membership (excepting a Call-In Task and Finish Group) shall be determined by the Monitoring Officer, in consultation with the Chief Finance Officer, the Committee Chairperson and the Task and Finish Group Chairperson designate.
9. Any Task and Finish Group (excepting a Call-In Task and Finish Group) may co-opt non-Authority members, provided they are not officers of the Authority nor of the

Adopted by FRA on 30.03.23

Authority's three appointing Councils, in a non-voting capacity, if requested by the establishing Committee.

10. Substitution arrangements will not apply.

Rules and Procedures

11. Final reports with findings and proposals will be submitted to the establishing Committee by the Task and Finish Group Chairperson.
12. Task and Finish Groups are informal working parties, not formal Committees, therefore with the exception of Call-in Task and Finish Groups the provisions of s.100A of the Local Government Act 1972 with regard to publication of agenda and access to meetings will not apply.
13. Notwithstanding the above, Task and Finish Groups will conduct their business in such ways that are effective, efficient, and appropriate to the task that is being carried out and will, wherever possible, conduct their business in an open and transparent manner and engage the public as fully as may be appropriate.
14. Task and Finish Groups may require the attendance of the Authority Chairperson, Group Leaders, and senior officers to assist with any reviews, investigations, a called in decision, or the development of any policy proposals.
15. Other Members of the Authority may attend and speak at meetings at the invitation of the Chairperson.
16. Members of the public, representatives of outside organisations and other stakeholders may be specifically invited to attend meetings for the purpose of providing information and/or for consultation purposes.
17. Papers for meetings will be compiled as necessary according to the task that is being undertaken.



SCHEME OF DELEGATION
BY THE
FIRE AND RESCUE AUTHORITY
TO THE
CHIEF FIRE OFFICER
AND ITS
OFFICERS

1. Introduction
2. Delegations to the Chief Fire Officer
 - General
 - Fire Service Issues
 - Property
 - People
 - Other Matters
3. Delegations to other Officers of the Authority
4. Record of Decisions

Part 1 Introduction

- 1.1 This Scheme of Delegation (the Scheme) is made by the Bedfordshire Fire and Rescue Authority (“the Authority”) under section 101 of the Local Government Act 1972 as applied by Paragraph 20 of the Bedfordshire Fire Services (Combination Scheme) Order 1996.
- 1.2 Subject to the provisions contained in Standing Orders and Financial Regulations, the Authority has delegated the powers and functions set out in the Scheme to the following officers:
- The Chief Fire Officer, who is the Authority’s Chief Executive and de facto Head of Paid Service/Head of Paid Staff.
 - The Treasurer, who is the Authority’s Chief Finance Officer under section 112 of the Local Government Finance Act 1988
- and
- The Monitoring Officer who is so designated under section 5 of the Local Government and Housing Act 1989.

In the Scheme these officers are collectively referred to as “the Proper Officers.”

- 1.3 The Proper Officers shall not discharge any function which is by law expressly vested in the Authority.
- 1.4 All decision-making not reserved to the Authority, or a Committee as set out in their respective terms of reference or in the Authority’s Financial Regulations and Financial Instructions, or otherwise delegated to another Proper Officer under this Scheme is delegated to the Chief Fire Officer subject to the following requirements:
- (a) any decisions or actions shall comply with all relevant resolutions, orders, and directions of the Authority and of its appointed Committees;
 - (b) where any matter involves professional or technical considerations within the sphere or competence of another Officer, the Chief Fire Officer shall consult with that Officer before authorising action. This shall not be limited to officers within the employ of the Authority if circumstances require.
- 1.5 The inclusion of a specific function or power within the Scheme does not require the relevant Proper Officer to take a decision on that matter. Before taking a decision on a controversial or sensitive matter, a Proper Officer should consider whether it would be appropriate to consult members on the matter or refer the decision to the Authority or a committee for determination.
- 1.6 The Proper Officers, unless prohibited by regulation or statute, are authorised to delegate any of their delegated functions to other officers employed by the Authority.

- 1.7 Reference in the Scheme to the discharge of the Authority's functions includes the power to do anything which is calculated to facilitate or is conducive or incidental to the discharge of any of those functions and the Chief Fire Officer is authorised to act accordingly.

Part 2 Delegations to the Chief Fire Officer/Chief Executive

General

- 2.1 Delegation to Chief Fire Officer does not include:
- (a) any matter which by law may not be delegated to an Officer;
 - (b) making a formal response on behalf of the Authority to any White Paper, Green Paper, or Government Consultation Paper without reference first to the Chairperson of the Authority. However, when the timescales so require, the Chief Fire Officer is authorised to respond without discussion with the Chairperson. The content of such response shall be referred to the appropriate committee for their attention.
- 2.2 To complement the discharge of functions under these arrangements, the Chief Fire Officer shall:
- (a) maintain close liaison with the Chairperson in respect of controversial and sensitive issues.
 - (b) maintain close liaison with Members representing the political groups in relation to any matter, which in the opinion of the Chief Fire Officer, may be regarded as sensitive or contentious by any such group.
 - (c) keep a Member informed of significant developments relating to a specific matter, where a Member has made known to the Chief Fire Officer a legitimate interest, or where a matter relates to or affects the Member's electoral division or Ward.

Fire and Rescue Functions

- 2.3 To undertake all operational aspects of the core functions of the Authority prescribed in Part 2 of the Fire and Rescue Services Act 2004 as follows:
- Fire Safety
 - Fire Fighting
 - Road Traffic Accidents
 - Emergencies
- 2.4 To exercise the Authority's powers and duties in relation to enforcement including the following:
- (a) To take appropriate action on behalf of the Authority under the Regulatory Reform (Fire Safety) Order 2005 ("the Fire Safety Order");

- (b) To institute, defend, withdraw, or compromise legal proceedings, whether civil or criminal, pertaining to the Authority's statutory functions under the Fire Safety Order;
- 2.5 To designate persons as Inspectors under the Fire Safety Order; and authorise named members of staff in writing to exercise the statutory powers conferred on the Authority by Articles 25 to 28 of the Fire Safety Order and section 45 of the Fire and Rescue Services Act 2004.
- 2.6 To prepare and exercise plans for performing fire and rescue functions in relation to emergencies and arrangements for cooperation with other agencies under the Civil Contingencies Act 2004 (the CCA).
- 2.7 In response to an emergency, to exercise the Authority's powers under the CCA and any regulations made under that Act and to take all necessary action on behalf of the Authority.

Property:

- 2.8 To authorise the granting, determination or obtaining of easements, wayleaves, and licences (including agreements for the seasonal use of agricultural land) over or in respect of land held for or required for the purposes of the Authority.
- 2.9 To approve the terms of any transactions as described in (2.10) above.
- 2.10 To authorise the sale or leasing of land to statutory undertakers for the purposes of their statutory functions.
- 2.11 To authorise the disposal of surplus houses and/or other property in accordance with the policy approved by the Authority.
- 2.12 Subject to financial provision existing and the net rent not exceeding £10,000 per annum to authorise:
 - (a) the taking of a lease or tenancy of land or buildings and/or
 - (b) to authorise the determination of such a lease or tenancy.
- 2.13 To authorise the granting and termination of leases, tenancies and licences for a period not exceeding fourteen years of premises held for staff accommodation or premises or land not immediately required for the Authority's purposes.
- 2.14 To hire or hire out or authorise the use of buildings or facilities held or required for the purposes of the Authority including discretion to decide whether to waive charges for the use of buildings in accordance with a scheme approved by the Authority.

- 2.15 To grant consent for the underletting or assignment of any lease or tenancy of land under the control of the Authority which is subject to restrictive covenants the benefit of which is vested in the Authority.
- 2.16 Subject to financial provision existing, to approve the terms of any land transaction where the consideration does not exceed £100,000 (in the case of a lump sum payment) or £10,000 per annum (in respect of an annual rental), and to maintain a register of all such transactions which is available for inspection by members of the Authority.
- 2.17 To approve plans of small buildings and other similar projects required for the purposes of the Authority, except in the case of buildings or projects involving a major change in design policy or which are unique.
- 2.18 To seek planning permission from a local planning authority and to obtain Building Regulations approval as appropriate.

People:

- 2.19 Within the approved financial estimates of the Authority to undertake the Authority's employment functions, including determining the management structure of the Service, approving grades, and starting salaries, appointing staff to all posts below the level of Principal Officer and managing the exit of employees within policies approved by the Authority.
- 2.20 To implement all national conditions of service and such other local agreements as may be determined by the Authority from time to time.
- 2.21 To agree individual compensation settlements arising from references to the ACAS Conciliation Officer in Employment Tribunal cases.
- 2.22 To settle individual claims for compensation arising from causes other than loss of or damage to an employee's property.
- 2.23 To approve requests for time off to undertake public duties which extend beyond the authorised special leave position.
- 2.24 To deal with responses required on matters concerned with the National Joint Council for Local Authorities' Fire Brigades Scheme of Conditions of Service.
- 2.25 To exercise discretions under the Local Government Pension Scheme (LGPS) Discretions Policy 2014 in consultation with the Proper Officers.
- 2.26 To act as the Scheme Manager in respect of the Fire Fighters' Pension Schemes in accordance with policies approved by the Authority.
- 2.27 To act as the designated officer in consultation with the Monitoring Officer in accordance with the Local Authorities (Exemption from Political Restrictions) (Designation) Regulations 2012¹

¹ Section 3A(7B) Local Government and Housing Act 1989 gives the Secretary of State power by regulations to make provision about the application of the section to a local authority that is not required to designate one of its officers as the head of its paid service to grant exemptions, in certain circumstances, from the political restrictions imposed on certain posts by the 1989 Act.

Other Matters:

- 2.28 To vary and waive charges, where appropriate, for non-emergency services carried out by the Service.
- 2.29 To institute, defend and pursue legal proceedings to protect the Authority's interests or to implement a decision made by the Authority or an officer acting on its behalf, or for the recovery of any debt or sum owed to the Authority, in consultation where appropriate with the Monitoring Officer.
- 2.30 To sign on behalf of the Authority any document, agreement or extract necessary to give effect to a resolution of the Authority or any committee and/or a decision made under the Scheme of Delegation.
- 2.31 To approve, award and enter into contracts on the Authority's behalf in accordance with the Procurement Policies and Procedures approved by the Authority.

Part 3 Delegation to Other Officers of the Authority

The Monitoring Officer

- 3.1 To exercise the powers and responsibilities of the Monitoring Officer pursuant to Section 5 of the Local Government and Housing Act 1989, and the Localism Act 2011 including the power of appointing a deputy for the purposes of section 5(7) of the Local Government and Housing Act 1989.
- 3.2 To sign on behalf of the Authority any document necessary to give effect to any resolution of the Authority or decision made by an officer pursuant the Scheme.
- 3.3 To act as the Proper Officer of the Authority, except where legislation or this scheme names another officer, or the Authority have specifically determined otherwise for:
 - (a) section 30 of the Local Government Act 1974²
 - (b) section 2 of the Local Government and Housing Act 1989³

² Giving notice of LG Ombudsman Reports

³ receiving updated lists of Politically Restricted Posts

- (c) sections 100B, 100C, 100D and 100F of the Local Government Act 1972⁴
- (d) Schedule 12 of the Local Government Act 1972 (as applied to the Authority by the Combination Scheme)⁵
- (e) Paragraph 14 of the Combination Scheme⁶
- (f) the Local Authorities (Members' Allowances) (England) Regulations 2003⁷
- (g) sections 225, 229, and 234 of the Local Government Act 1972⁸
- (h) attesting the affixing of the Authority's Common Seal
- (i) the purposes of the Local Government (Committees and Political Groups) Regulations 1990⁹
- (j) granting dispensations to Members under the Localism Act 2011
- (k) the purposes of section 36 of the Freedom of Information Act 2000 (to act as the qualified person)¹⁰

3.4 To act as Solicitor to the Authority and to advise the Chief Fire Officer on the institution, defence, withdrawal or compromise of legal proceedings, whether civil and/or criminal, pertaining to the Fire Authority's statutory functions in respect of the Regulatory Reform (Fire Safety) Order 2005; and to authorise the institution, defence, withdrawal or compromise of any other claims or legal proceedings, whether civil and/or criminal.

⁴ sections 100B, 100C, 100D and 100F applied to BFRA by section 100J(1)(f)
 100B(2) If the proper officer thinks fit, there may be excluded from the copies of reports published in advance of committee meetings the whole of any report which, or any part which, relates only to items during which, in his opinion, the meeting is likely not to be open to the public.
 100B(7)(c) the proper officer deciding (on being requested by a newspaper) whether to supply to the newspaper copies of papers circulated to members
 100C(2) the proper officer shall make a written summary of the proceedings or the part, as the case may be, which provides such a record without disclosing the exempt information
 100D(1) list, compiled by the proper officer, of the background papers (which -100D(5) - in the opinion of the proper officer are the basis for a report or important part of a report) for the report or the part of the report to be kept with reports
 100F (2) documents not to be open to inspection if it appears to the proper officer that it discloses exempt information

⁵ Schedule 12 –para 4 (2)(b) summonses signed by proper officer Schedule 12 –para 4(3) members' preferred address for receipt of summonses notified to proper officer

⁶ receiving notices of Member resignations

⁷ receiving notice of a member's intention to forego allowances

⁸ receipt of parliamentary documents; authentication, issuing notices

⁹ liaising with groups through their leaders and reviewing and allocating of seats

¹⁰ applying the public interest test where exemption from disclosure is on ground that disclosure likely to prejudice conduct of BFRA's affairs.

The Treasurer

- 3.5 To be responsible for the proper administration of the Authority's financial affairs under Sections 112, 113 and 114 of the Local Government Finance Act 1988 and for appointing a deputy for the purposes of section 114(6) of Local Government Finance Act 1988.
- 3.6 To ensure that accurate, complete, and timely financial management information is provided to the Authority, including for the budget and council tax setting process.
- 3.7 To secure the preparation of statutory and other accounts in compliance with the Accounts and Audit Regulations.
- 3.8 To ensure the provision of insurance and banking arrangements.
- 3.9 To secure an Internal Audit function and treasury management services, including borrowing and investments.
- 3.10 To be the proper officer for the purposes of:
 - (a) section 115 of the Local Government Act 1972¹¹
 - (b) section 116 of the Local Government Finance Act 1988¹²
 - (c) sections 139A and 68 respectively of the Local Government Finance Acts 1988 and 1992¹³

The Assistant Chief Fire Officer

- 3.11 To approve the adoption and the implementation of any internal dispute resolution procedures in accordance with Sections 50 to 50B of the Pensions Act 1995

Part 4 Record of Decisions

- 4.1 By virtue of the Openness of Local Government Bodies Regulations 2014 certain decisions taken by officers must be recorded and made available for inspection by the public.

¹¹ Section 115(2) (applied by Combination scheme) money owed by officers to BFRA to be paid to the proper officer.

¹² Duty to notify the Authority auditor of the date, time and place of the specified meeting to consider a report submitted under section 114 of the Local Government Finance Act 1988.

¹³ Duties to supply specified information required by the Secretary of State

- 4.2 The Regulations apply to decisions that have been taken by an officer under an express authorisation or to decisions taken in accordance with the Scheme of Delegation and where the effect of the decision is:
- to grant a permission or licence;
 - where the decision affects the rights of an individual; or
 - where it concerns the award of a contract or incurring expenditure which materially affects the Authority's financial position.
- 4.3 A register of decisions recorded under these arrangements is maintained by Democratic Services.

Fire Standards Board Core Code of Ethics

Tina Draper

Head of Training and Assurance



Bedfordshire
Fire & Rescue Service





Core Code of Ethics and 7 Principles of Public Life

- The Core Code of Ethics was written to align with 7 Principles of Public Life (the Nolan Principles) to which Fire Authorities are already align.
- The 5 ethical principles are derived from these and so there should be no conflict between Fire Authorities and Fire and Rescue Services.



7 Principles of Public Life





Bedfordshire
Fire & Rescue Service

Fire Standards Board – Core Code of Ethics

What is required to meet the Fire Standard?

A fire and rescue service must:

1. Adopt and embed the Core Code to demonstrate that the service is fully committed and compliant at both an individual and corporate level
2. Ensure the attitudes, professional behaviours and conduct described within the core code are reflected in its decision-making, policies, procedures, processes, and associated guidance that govern how the service manages
3. Provide training and support to all those who work for, or on behalf of, a service to achieve their understanding of the Core Code and an appreciation of their responsibilities in adhering to it
4. Not detract from the Core Code



Fire Authority and the Core Code of Ethics

Those who lead services and those who work for, or on behalf of, the service must:

5. Understand, respect, and follow the principles of the Core Code and demonstrate this by their commitment to it and their responsibility for upholding it
6. Conduct themselves in accordance with the Core Code

Those responsible for the governance of fire and rescue services, whilst complying with their own ethical codes must:

7. Hold the Chief Fire Officer to account for the implementation of the Core Code at a local level
8. Play a proactive role in challenging behaviour inconsistent with the Core Code
9. Ensure strategies, policies and performance measures are in place to promote and embed a positive and inclusive culture

A fire and rescue service should:

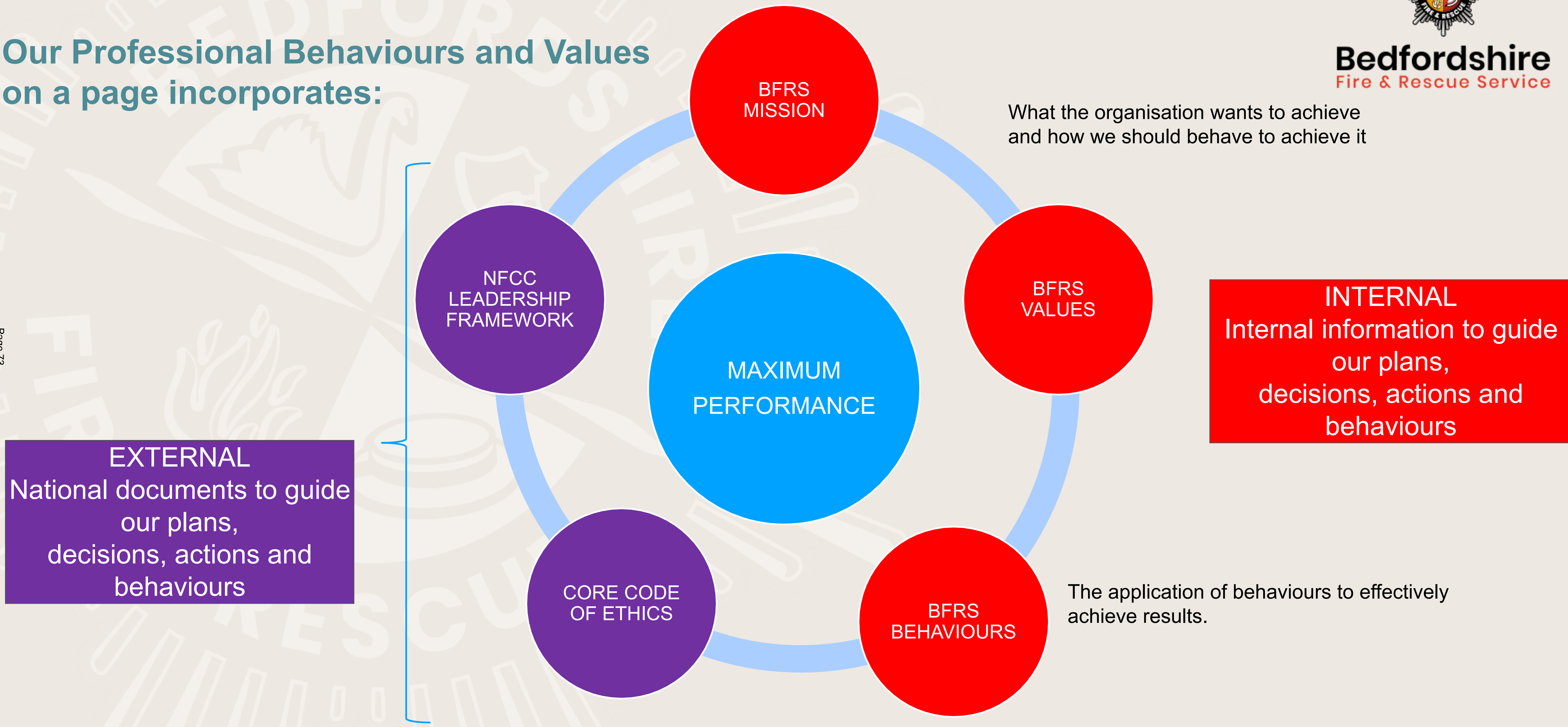
10. Designate a senior leader who is responsible for promoting the Core Code throughout the service and ensuring that all those who work for, or on behalf of, the service understand its contents and what is expected of them

How have we embedded the Core Code of Ethics:

Our Professional Behaviours and Values on a page incorporates:



Bedfordshire
Fire & Rescue Service





The benefits of using Our Professional Behaviours and Values include:

A simply one-page document that embeds our Service Values, Core Code of Ethics for Fire and Rescue Services and the NFCC Leadership Framework.

- Employees have a clear set of behaviours to guide their plans, decision and actions.
- Brings additional meaning and puts BFRS values at the heart of everything we do.
- Will support the recruitment, appraisal, talent management and promotion of employees, supporting a fair and transparent process.
- There is a link between effective behaviours and performance.
- Provides a common language across the service.
- Will support us to develop outstanding leadership behaviour at all levels of the Service.



Bedfordshire Fire & Rescue Service

OUR PROFESSIONAL BEHAVIOURS AND VALUES

Our Mission
Working together to keep Bedfordshire safe

Our Core Code of Ethics

PUTTING OUR COMMUNITIES FIRST

We put the interests of the public, the community, and service users first.

INTEGRITY

We act with integrity including being open, honest, and consistent in everything that we do.

DIGNITY & RESPECT

We treat people with dignity and respect, making decisions objectively based on evidence, without discrimination or bias.

LEADERSHIP

We are positive role models, always demonstrating flexible and resilient leadership. We are all accountable for everything we do and challenge all behaviour that falls short of the highest standards.

EQUALITY, DIVERSITY & INCLUSION

We continually recognise and promote the value of EDI, both within the FRS and the wider communities in which we serve.

We stand against all forms of discrimination, create equal opportunities, promote equality, foster good relations, and celebrating difference.

NFCC Leadership Framework

PERSONAL IMPACT

Personal impact ensures we value, respect and promote equality and diversity. It's about being a positive presence on others, having personal integrity and an ability to self-manage. The focus is on self and how a manager uses leadership to create a positive, open-working environment focusing on ethics and wellbeing.

OUTSTANDING LEADERSHIP

Outstanding leadership is about building high-performing teams and developing people to their full potential. It's about communicating with integrity, being open and honest to foster trust and building collaborative working partnership. An ambassador and role model for the fire and rescue service. The focus is on others and how a manager uses leadership to create high performance teams.

SERVICE DELIVERY

Service delivery is about delivering high quality services now and into the future. It's about intelligent problem solving with an outcome focused approach, continuous improvement and value for money to our customers. The focus is on task and how a manager uses leadership to produce outcome-focused results which meet customer needs.

ORGANISATIONAL EFFECTIVENESS

Organisational effectiveness is ensuring everything we do is linked to organisational plans and values. It's driving the mission and ensuring decisions and actions are beneficial to the customer. The focus is on the organisation and how a manager uses leadership to continuously improve, innovate and change.

Our Values

WE ARE ACCOUNTABLE

We are transparent, trustworthy, and responsible for our action.

WE'VE GOT YOUR BACK

Striving to keep us all safe, while being supportive and inclusive.

EVERY CONTACT COUNTS

Making a positive difference each and every time, with respect and professionalism.

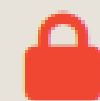
WE DARE TO BE DIFFERENT

We are bold, we welcome challenge, and we are open to innovative ideas.



Bedfordshire Fire & Rescue Service

Our Professional Behaviours



I AM TRUSTWORTHY

I am open and honest, building trust with others and deliver what is required of me. I build constructive working relationships to achieve our goals.



I LISTEN

I hear, I listen, I seek to understand everyone. I am clear about what I need to do, so that I can deliver a high-quality service to the community.



I AM INCLUSIVE

I value inclusion and appreciate different opinions, encouraging everyone to have a voice. I treat everyone with kindness and respect and create a positive environment.



I AM INNOVATIVE

I strive to be the best I can be. I look for solutions to improve services for our community and encourage creativity and innovation. I am keen to develop and be part of a high performing team.



I AM CONFIDENT AND RESILIENT

I have belief in myself, I am capable and resilient. I am able to move towards goals with flexibility and recover from setbacks. I remain calm under pressure and look for opportunity when faced with adversity.



I AM A ROLE MODEL

I am an ambassador for the Service and take pride and responsibility for the work I do. I act with integrity and impartiality and I am aware of the impact I have on other people.



I ENCOURAGE CONTINUOUS IMPROVEMENT

I work collaboratively with others to improve the service we provide. I make decisions based on the evidence and keep up to date with best practice, ensuring actions are beneficial to the community.



I AM A TEAM PLAYER

I value my colleagues and team and I am aware of our diverse skills. I look after myself and others and seek help if needed. Everyone's mental health and wellbeing is a priority and I am aware of the systems in place to support us.

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**FINANCIAL
REGULATIONS**

MARCH 2021

FINANCIAL REGULATIONS

The Fire Services Act 1947 gave provision for a Combination Scheme Order and the subsequent setting up of a Fire and Rescue Authority as a body corporate. Local Government Acts and other regulations or codes of practice are quoted in these Financial Regulations where they are applicable in accordance with the Combination Scheme or have been adopted by the Fire and Rescue Authority ('the Authority'). The Service shall, at all times, endeavour to secure the best value for money while achieving the quality and standards in line with the Authority's policies.

These Regulations outline the system of financial administration to be operated by the Service, and it shall be the responsibility of the Authority, the Treasurer and the Chief Fire Officer/Chief Executive to ensure that they are observed.

Where the Authority has allocated powers to the Chief Fire Officer/Chief Executive these shall be exercised in accordance with the Financial Regulations.

Financial Regulations shall be deemed to be part of Standing Orders in so far as they relate to the conduct of business.

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1. Introduction

- 1.1 The Authority is required under Section 112 of the Local Government Finance Act 1988, to make arrangements for the proper administration of its financial affairs, and the Treasurer of the Fire Authority is the designated officer for this purpose. Furthermore, under Section 114 of the Local Government Finance Act 1988, the Treasurer is required to make a report regarding unlawful expenditure and ensuring compliance with the latest Accounts and Audit Regulations. Extracts from the relevant legislation are shown at Appendix A.
- 1.2 The Treasurer shall be the chief financial adviser to the Authority and shall keep the Authority informed of the financial implications of all new policies and changes of policy.
- 1.3 The Financial Regulations set out are issued to assist the Chief Fire Officer/Chief Executive/Chief Executive in carrying out his/her responsibilities. If the Chief Fire Officer/Chief Executive wishes to seek to implement different procedures then provided the Treasurer is satisfied that all necessary financial controls are met, such procedures may be agreed.
- 1.4 The Treasurer and Chief Fire Officer/Chief Executive will jointly review these Regulations from time to time to maintain currency and reflect any changes agreed by the Authority.
- 1.5 Where the Chief Fire Officer/Chief Executive delegates powers to staff in accordance with a scheme of delegated financial management, a record including appropriate authorisation of such delegation shall be maintained and held by the Service's Treasurer.
- 1.6 The nature and format of all accounting procedures and financial records shall be prepared by the Chief Fire Officer/Chief Executive and approved by the Treasurer. Such best practice will normally be taken as that defined through, inter alia:
- International Financial Reporting Standards (IFRS)
 - The Chartered Institute of Public Finance (CIPFA) Code of Practice on Local Authority Accounting and the Statement of Recommended Practice (SORP) and the SORP Guidance Notes Issued by the International Accounting Standards Board
 - Service Reporting Code of Practice (SERCOP) Issued by CIPFA
 - Accounts and Audit Regulations 2015 (England) – amended in 2020 due to the pandemic

- 1.7 Nothing in these regulations shall prevent the Chief Fire Officer/Chief Executive incurring expenditure essential to meet the needs of an emergency or disaster subject to a report by the Chief Fire Officer/Chief Executive to the Authority at the earliest opportunity, such reports to be jointly presented by the Chief Fire Officer/Chief Executive and the Treasurer where there is a likelihood of being unable to contain the additional expenditure within the overall approved budget for the Service.
2. Staffing
- 2.1 Within the total financial provision approved by the Authority, the Chief Fire Officer/Chief Executive shall be entitled to vary the numbers and composition of uniformed staff and non-uniformed staff in order to meet service requirements provided such variations do not commit the Authority to increased expenditure in future years.
- 2.2 The Chief Fire Officer/Chief Executive must adhere to the mandatory aspects of the Authority's Human Resources Policies and Practices including the proper use of appointment procedures, the proper use of job evaluation or other agreed system for determining remuneration, and the method used to make payments to staff including those falling within a devolved management scheme.
- 2.3 The Chief Fire Officer/Chief Executive must adhere to all Central Government rules and regulations as they relate to personnel and training.
- 2.4 The Chief Fire Officer/Chief Executive shall ensure that personnel information is maintained in a form necessary to comply with the Authority's Human Resources Policies and Practices and to ensure that any system(s) used to process personnel data or remuneration is properly maintained.
3. Financial Information Systems
- 3.1 The Authority's agreed Information Systems Strategy guidelines shall be followed by the Chief Fire Officer/Chief Executive.
- 3.2 The Chief Fire Officer/Chief Executive shall be responsible for the control of systems in operation within the Service and the security of data necessary to accord with the General Data Protection Regulation (GDPR) and the Data Protection Act 2018 (updated 2020). When assessing systems external to the Service, the Chief Fire Officer/Chief Executive will also be responsible for ensuring that agreed procedures are followed.

4. Internal Audit

- 4.1 The Treasurer shall be responsible for putting in place adequate and effective internal audit arrangements. The agents for carrying out internal audit shall have the authority to:
- a. Visit all Fire and Rescue Service establishments and premises to carry out audits of their activities.
 - b. Access at all times to all property, documents and records considered relevant.
 - c. Require any information and explanation considered necessary for the audit.
 - d. Require any employee of the Authority to produce cash, stores or any other property of the Authority or property of persons for whom the Authority is responsible under their control.

5. Accounting

- 5.1 The Chief Fire Officer/Chief Executive is responsible for the operation of financial processes within the Service and shall ensure that adequate controls, to the satisfaction of the Treasurer, are in place.
- 5.2 The nature and format of all accounting systems, financial accounts and supporting records shall be prepared by the Chief Fire Officer/Chief Executive and approved by the Treasurer so as to meet the Latest Accounts and Audit Regulations(England). It shall be the responsibility of the Chief Fire Officer/Chief Executive to ensure that such accounts and systems are kept up to date either through the staff under his control or other appointed agents.
- 5.3 The Chief Fire Officer/Chief Executive shall ensure that the principles of internal control within all operations are maintained at least to a standard agreed with the Treasurer. In particular, the following principles shall be observed in connection with accounting systems:
- a. The duties of providing information regarding sums due to or from the Authority and of calculating, checking and recording those sums shall be separated as completely as possible from the duty of collecting or disbursing them.
 - b. Officers charged with the duty of examining and checking the accounts of financial transactions shall not themselves be engaged in any of these transactions.
 - c. Immediately there is any suspicion of Irregularity affecting income, expenditure, cash, stores or any other resources of

the Authority, the matter shall be reported by the relevant officer in accordance with the Service's Anti-Fraud, Bribery and Corruption Policy.

5.4 The Chief Fire Officer/Chief Executive and Treasurer shall conduct a review, at least once a year, on the effectiveness of the Service's system of internal control and shall include an Annual Governance Statement in the Authority's annual Statement of Accounts. It is likely that this review will be undertaken by Internal Auditors.

6. Budget Procedures

6.1 The Chief Fire Officer/Chief Executive and Treasurer shall prepare annual estimates for both revenue and capital expenditure for presentation to the Authority at such time as may be determined by the Authority. The Treasurer shall ensure that the estimates are presented in a technically correct format and linked with the Authority's Strategic Objectives, in accordance with any criteria set by the Authority.

6.2 Taking into account the meeting dates of the council tax billing local authorities, the budget and council tax for the Authority for the next financial year commencing in April, will be set no later than the end of February.

6.3 Not later than 28 February each year the Treasurer, duly authorised by the Authority, shall give notice to each billing authority of the amount of its precept in the next financial year.

6.4 Capital projects shall be incorporated in a Capital Programme for consideration by the Authority, at the time of the annual estimates, detailing the full year revenue cost associated with each project. The proposed Programme shall have due regard to the concepts of prudence and affordability as outlined in the Prudential Code.

6.5 Prior to the approval by the Authority of a capital programme each year, the Treasurer and the Corporate Management Team member requesting the project, shall prepare full financial appraisals of all projects to be put forward for inclusion in the capital programme, demonstrating the contribution each project is making to the Authority's Strategic Objectives.

7. Budgetary Control

7.1 **Revenue Budget**

7.1.1 The Chief Fire Officer/Chief Executive shall be responsible for managing and directing resources to achieve the objectives of the budget. This will involve the monitoring of expenditure and income and the regular review of

performance, which will be reported to the Authority. In circumstances where variations are such that it is unlikely that they can be contained within overall budget provision, then such reports shall be joint with the Treasurer. Where budgets are delegated to financial managers ('budget managers'), the budget managers have the same responsibility to the Chief Fire Officer/Chief Executive.

- 7.1.2 For each budget head within the revenue budget as presented to the Authority, up to £100,000 may be transferred in each financial year from one heading to another by the Chief Fire Officer/Chief Executive. All other transfers will require the approval of the Authority, unless they are deemed "Technical virements" that the Treasurer has approval to authorise.
- 7.1.3 Unless approved by the Authority no transfer will be permitted if the Authority is thereby committed to additional expenditure in future years.
- 7.1.4 Where the budget is delegated to budget managers, transfers may be made from one head to another as approved by the delegated revenue budget management arrangements scheme.
- 7.1.5 The Treasurer, in consultation with the Chief Fire Officer/Chief Executive, will report on the outturn of expenditure and income to the Authority as soon as practicable after the end of the financial year.

7.2 **Capital Programme**

- 7.2.1 Capital expenditure shall be considered as part of the capital programme where items fall within Statement of Recommended Practice definitions or as directed by the Secretary of State, and exceed a minimum threshold value (ie are not de minimus). The threshold will be agreed with the external auditors from time to time.
- 7.2.2 No expenditure shall be incurred on capital projects which are not included in the approved capital programme and no contracts entered into or tender accepted unless the Authority is satisfied that the necessary borrowing powers or other resources have been received.
- 7.2.3 Any significant alteration to the size, content, specification or timing of a capital scheme which increases the cost by more than 10% must be reported to the Authority. Any overall forecast in total capital expenditure which exceeds the limit for which authority has been given should be reported to the Authority immediately.
- 7.2.4 The final cost of each capital scheme chargeable against the capital programme shall be reported by the Chief Fire Officer/Chief Executive/Treasurer to the Authority as soon as possible after completion, together with explanations for variances from the estimated cost.

7.2.5 The Treasurer, in consultation with the Chief Fire Officer/Chief Executive, will report on the outturn of capital expenditure to the Authority as soon as practicable after the end of the financial year.

8. Orders for Good, Works and Services

- 8.1 The Chief Fire Officer/Chief Executive shall be responsible for the safe custody and proper issue of official orders by the Service. He/she shall maintain a list of all officers authorised to sign on his behalf.
- 8.2 Official orders must not be issued for purchases of a private nature for employees.
- 8.3 The Procurement Policy and Procedures fully detail the rules regarding contracts and the procurement of goods, works and services.

9. Payment of Accounts

- 9.1 All payments for goods, supplies and services should be supported by an invoice or proper account. These will be checked in the section concerned before certification by the Chief Fire Officer/Chief Executive or authorised officer. Certification by an authorised officer means:
 - a. that the expenditure has been properly incurred, is legal and that there is relevant budget provision;
 - b. that the goods, supplies and services have been received or carried out, examined as to quantity and quality and approved;
 - c. that appropriate entries have been made in inventories or stores records;
 - d. that the prices, discounts and other allowances are correct;
 - e. that the payment is lawful and in accordance with the Authority's policy and instructions and complies with the Authority's Standing Orders and other regulations;
 - f. that the account is arithmetically correct;

- g. that the account has not previously been paid; and
 - h. that VAT has been properly accounted for.
- 9.2 The authorised officer shall not be the person who ordered or received the goods and no officer shall certify an invoice or claim for reimbursement of expenditure to themselves.
- 9.3 The Chief Fire Officer/Chief Executive/Treasurer shall ensure that all invoices, vouchers and other records are retained and stored in a secure way and are readily available for inspection by authorised persons.
10. Payment of Salaries, Wages and Pensions
- 10.1 The payment of all salaries, wages, pensions, compensation and other emoluments to all employees or former employees shall be made under arrangements approved by the Chief Fire Officer/Chief Executive.
- 10.2 The Chief Fire Officer/Chief Executive shall ensure that the appointment of all employees is made in accordance with the regulations of the Authority, the approved budgets, grades and rates of pay.
- 10.3 The Chief Fire Officer/Chief Executive shall maintain a record of authorised officers, and their signatures, able to certify relevant pay documents and time records.
11. Income
- 11.1 The arrangements for the collection of all income due to the Authority shall be approved by the Chief Fire Officer/Chief Executive/Treasurer.
- 11.2 An officer authorised to raise an account shall not be permitted to amend or cancel accounts raised by him/her.
- 11.3 Any amounts received by the Chief Fire Officer/Chief Executive shall be maintained in a secure environment, and be banked promptly intact. Personal cheques may not be cashed out of money held on behalf of the Authority. On handing cash to another person, all officers shall ensure that they receive a suitable acknowledgement.

- 11.4 Each officer who banks money, must enter on the paying-in-slip the amount of each cheque and sufficient information to identify the transaction and enter on the reverse of each cheque sufficient detail to identify the section or establishment.
- 11.5 Every sum received by an officer of the Authority shall be acknowledged immediately by the issue of an official receipt, ticket or licence.
- 11.6 The write-off of an individual debt up to £2,500 may be authorised by the Treasurer. The write-off of debt in excess of £2,500, but not exceeding £5,000, shall be authorised by the Chief Fire Officer/Chief Executive. Any debt write-offs above £5,000 must be presented to the Authority for approval if there are any.

A record of debts written off shall be maintained by the Treasurer and reported to the Authority at least once a year where over £2,500.

- 11.7 The Chief Fire Officer/Chief Executive or Treasurer shall, at least once a year, review all fees and charges for services provided by the Authority.

12. Banking Arrangements

- 12.1 The Authority shall approve all banking contract terms and conditions, following advice from the Chief Fire Officer/Chief Executive and the Treasurer.
- 12.2 All cheques shall be ordered on the authority of the Chief Fire Officer/Chief Executive who shall make proper arrangements for their safe custody. Corporate credit cards and Government Purchasing cards may only be issued to the Chief Fire Officer/Chief Executive or other officers with delegated authority.
- 12.3 Payments drawn on the Authority's main banking account shall bear the signature of the Treasurer and the Chief or Deputy Fire Officer.

13. Imprest Accounts

- 13.1 The Treasurer shall approve such imprest accounts as he/she considers appropriate to enable minor items of expenditure to be incurred.

- 13.2 Payments shall be supported by a receipted voucher. In particular vouchers will be required for all payments which include VAT.
- 13.3 Proper records of account shall be maintained by imprest holders in accordance with arrangements approved by the Chief Fire Officer/Chief Executive. Regular claims for reimbursement shall be submitted.
- 13.4 No income received on behalf of the Authority may be paid into an imprest account but must be banked in accordance with instructions contained elsewhere in these regulations.
- 13.5 A certificate of the imprest account shall be provided on request by the Chief Fire Officer/Chief Executive, and in any case, a certificate as at 31 March each year shall be provided by all imprest holders.
- 13.6 On leaving the employment of the Authority or ceasing to be entitled to hold an imprest, an officer shall account to the Chief Fire Officer/Chief Executive for the full amount advanced to him or her.
14. Borrowing, Investments and Trust Funds
- 14.1 Approval of the Capital Programme and associated Treasury Strategy by the Authority shall constitute authority to borrow in respect of projects to be financed from loan.
- 14.2 There will be a Treasury Strategy and Treasury Management Practices (TMPs), based on the 'Treasury Management in Local Authorities Code of Practice and Guide for Chief Finance Officers' issued by CIPFA, which shall be reported to the Authority by the Treasurer.
- 14.3 The Treasurer shall recommend annual levels to the Authority and report on performance on the following, as detailed in the latest edition of the Prudential Code:
- a. Authorised Limit;
 - b. Maximum gross borrowing position during the year;
 - c. Operational Boundary;
 - d. Average gross borrowing position;

e. Financing costs as a proportion of net revenue stream.

- 14.4 The Treasurer, in consultation with the Chief Fire Officer/Chief Executive, is authorised to borrow all monies within the approved borrowing limit, in the Authority's name, to meet its needs on the most economic terms, subject to the guidelines in the Treasury Policy and Strategy Statement including a prudent assessment of risk. Borrowing or lending or investing of monies not within delegated powers will not be permitted without the approval of the Authority.
- 14.5 The Treasurer, in consultation with the Chief Fire Officer/Chief Executive, shall make arrangements for the investment and management of all trust and other funds, subject to the Authority's directions.
- 14.6 The Authority has adopted CIPFA's Treasury Management in the Public Services: Code of Practice and Cross Sectoral Guidance Notes (the Code), and specifically adopts the key recommendations as described in Section 5 of the Code.

1. The Authority will create and maintain, as the cornerstones for effective treasury management:

- A treasury management policy statement, stating the policies, objectives and approach to risk management of its treasury management activities.
- Suitable treasury management practices (TMPs), setting out the manner in which it will seek to achieve those policies and objectives, and prescribing how it will manage and control those activities.

The content of the policy statement and TMPs will follow the recommendations contained in Sections 6 and 7 of the Code, subject only to amendment where necessary to reflect the particular circumstances of this Fire and Rescue Authority. Such amendments will not result in the Authority materially deviating from the Code's key principles.

2. The Fire and Rescue Authority will receive reports on its treasury management policies, practices and activities, including, as a minimum, an annual strategy and plan in advance of the year, a mid-year review and an annual report after its year end, in the form prescribed in its TMPs.
3. The Fire and Rescue Authority delegates responsibility for the implementation and regular monitoring of its treasury management policies and the execution and administration of treasury management decisions to the Treasurer, who will act in accordance with the Council's policy statement and TMPs and CIPFA's Standard of Professional Practice on Treasury Management.

15. Security of Assets

- 15.1 The Chief Fire Officer/Chief Executive shall ensure that property security is maintained at all times for all vehicles, buildings, furniture, equipment, stocks, stores, cash etc under his/her control.
- 15.2 All securities, the property of, or in the name of the Authority or its nominees, and the title deeds of all property in its ownership shall be held in the custody of the Chief Fire Officer/Chief Executive or the Authority's banker or under such other arrangements as are approved by the Chief Fire Officer/Chief Executive.
- 15.3 Inventories shall be kept of all items of moveable furniture, equipment, vehicles and plant. Where appropriate security marking shall be used. The value of items to be included in an inventory shall be prescribed by the Chief Fire Officer/Chief Executive.
- 15.4 The Chief Fire Officer/Chief Executive is responsible for the receipt, care, safe custody and issue of stocks and stores. Stores records shall be kept in a form agreed by the Chief Fire Officer/Chief Executive.
- 15.5 The Chief Fire Officer/Chief Executive shall arrange for periodic independent checks and verification of stocks and recorded stores, at least once a year. No deficiency which occurs in excess of £10,000 shall be written off without the prior approval of the Authority. Variations below this figure may be written off by the Chief Fire Officer/Chief Executive and Treasurer and the appropriate record of such action maintained.
- 15.6 Stocks shall generally be maintained at minimum levels consistent with operational requirements. A certificate of the value of stocks held as at 31 March each year shall be provided to the Treasurer.
- 15.7 Where equipment or materials become unusable or obsolete, the Chief Fire Officer/Chief Executive may arrange for it to be written off. Where equipment or materials have a scrap value or resale value, disposal shall be at the best price obtainable following the approved procedure.
- 15.8 The Authority's property shall not be removed otherwise than in accordance with the ordinary course of business or used otherwise than for the Authority's purposes except in accordance with specific directions issued by the Chief Fire Officer/Chief Executive.
- 15.9 Keys to safes and similar receptacles must be carried on the person of those responsible at all times. The loss of any such keys must be reported to the Treasurer immediately.

16. Estates

16.1 The Chief Fire Officer/Chief Executive shall be responsible for maintaining a terrier of all properties owned by the Authority, recording the location, extent, plan reference, purchase details, nature of the interest, tenancies granted, rents payable, and purpose for which the property is held.

17. Protection Programme/Insurance

17.1 The Chief Fire Officer/Chief Executive shall effect all necessary insurance cover, having taken advice from The Treasurer on the safeguarding of assets, and the assessment of risk, and negotiate all claims, in consultation with other officers where necessary.

17.2 All appropriate employees of the Authority shall be included in a suitable fidelity guarantee insurance.

17.3 The Treasurer shall, at least annually, review all insurances/protection programmes.

17.4 The Chief Fire Officer/Chief Executive shall be responsible for carrying out a continual assessment of risk and shall take appropriate steps to ensure that potential liabilities are minimised.

18. Ex-Gratia Payments

18.1 The Chief Fire Officer/Chief Executive may authorise ex-gratia payments up to £5,000 in a single transaction/payment. Ex-gratia payments in excess of £5,000 may be made with the approval of the Authority (FRA Executive).

18.2 No ex-gratia payments in excess of £5,000 approved by the Authority (FRA Executive) shall be made without compliance with any statutory provision.

18.3 A complete record of ex-gratia payments made shall be maintained.

19. Travelling and Subsistence

- 19.1 All claims by employees for payment of car allowances shall be submitted in the on-line form and at such intervals as approved by the Chief Fire Officer/Chief Executive. Payment of car allowances, and other travelling and subsistence allowances, will be made upon receipt of the appropriate form, duly certified by an authorised officer, through the payroll system.
- 19.2 Certification of a claim shall be taken to mean that the journeys were authorised and the expenses properly and necessarily incurred and that the allowances are properly payable by the Authority in accordance with nationally agreed rates.

20. Voluntary and Unofficial Funds

- 20.1 The Chief Fire Officer/Chief Executive is responsible for ensuring that all voluntary and unofficial funds held, where money and/or assets are handled by an employee in the course of their employment or office, which have not been issued by the Authority, are properly administered and audited annually. Where cash is held in a bank account or building society account or such similar arrangements a record must be maintained and approved by the Chief Fire Officer/Chief Executive.

21. Annual Statement of Accounts

- 21.1 Each year an annual Statement of Accounts for the Service shall be prepared by the Treasurer, in consultation with the Chief Fire Officer/Chief Executive, and shall be presented to the Authority for approval. The annual Statement of Accounts shall be completed as soon as practicable after the year end but no later than as prescribed in the regulations.

22. Breach

- 22.1 The Standing Orders/Financial Regulations apply to all Fire and Rescue Authority Members, Co-opted Members and officers, and employees and officers of the Fire and Rescue Service, where relevant.
- 22.2 It is the duty of Fire Authority Members, Co-opted Members and officers, and employees of the Fire and Rescue Service to ensure compliance with these Standing Orders/Financial Regulations, where applicable.
- 22.3 It is the responsibility of all Members and officers to familiarise themselves with the provisions of Standing Orders/Financial Regulations and for officers to take appropriate steps to bring them to the attention of their staff.

- 22.4 For employees/officers, a breach of the provisions of these Standing Orders/Financial Regulations may result in disciplinary action being taken in accordance with the Service's Disciplinary Procedure.
- 22.5 For Authority Members and Co-opted Members, a breach of the provisions of these Standing Orders/Financial Regulations could, depending on the circumstances, result in action being taken under the provisions of the Authority's Code of Conduct.

LOCAL GOVERNMENT FINANCE ACT 1988**Section 112**

This Section places a duty on each Fire Authority to make arrangements for the proper administration of its financial affairs and to ensure that one of its officers - that is the Treasurer to the Fire Authority - has the responsibility for the administration of these affairs.

Section 114

The Treasurer shall make a report under this Section if it appears to him/her that the Authority, Committee or officer of the Authority, or a Joint Committee on which the Authority is represented:

- a. has made or is about to make a decision which involves or would involve the Authority incurring expenditure which is unlawful;
- b. has taken or is about to take a course of action which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency on the part of the Authority; or
- c. is about to enter an item of account the entry of which is unlawful.

The Treasurer shall make a report under this Section if it appears to him/her that the expenditure of the Authority incurred (including expenditure it proposes to incur) in a financial year is likely to exceed the resources (including sums borrowed) available to it to meet that expenditure.

THE LATEST ACCOUNTS AND AUDIT REGULATIONS
Extract

PART 2

Internal control

Responsibility for internal control

3. A relevant authority must ensure that it has a sound system of internal control which—
- (a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;
 - (b) ensures that the financial and operational management of the authority is effective; and
 - (c) includes effective arrangements for the management of risk.

Accounting records and control systems

- 4.—(1) Subject to paragraphs (3) and (4), and, in so far as they are not in conflict with those paragraphs, to any instructions given by a relevant authority to its responsible financial officer, that officer must determine, on behalf of the authority—
- (a) the form of its accounting records and supporting records; and
 - (b) its financial control systems.
- (2) The responsible financial officer for a relevant authority must ensure on behalf of that authority that the financial control systems determined by that officer in accordance with subparagraph (1)(b) are observed and that the accounting records of the authority are kept up to date.
- (3) The accounting records must, in particular, contain—
- (a) entries from day to day of all sums of money received and expended by the authority and the matters to which its income and expenditure or receipts and payments relate; and
 - (b) a record of the assets and liabilities of the authority.
- (4) The financial control systems determined in accordance with paragraph (1)(b) must include—
- (a) measures—
 - (i) to ensure that the financial transactions of the authority are recorded as soon as, and as accurately as, reasonably practicable;
 - (ii) to enable the prevention and the detection of inaccuracies and fraud, and the

- reconstitution of any lost records; and
- (iii) to ensure that risk is appropriately managed;
- (b) identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers.

Internal audit

5.—(1) A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

(2) Any officer or member of a relevant authority must, if required to do so for the purposes of the internal audit—

- (a) make available such documents and records; and
- (b) supply such information and explanations;
as are considered necessary by those conducting the internal audit.

(3) In this regulation “documents and records” includes information recorded in an electronic form.

Review of internal control system

6.—(1) A relevant authority must, each financial year—

- (a) conduct a review of the effectiveness of the system of internal control required by regulation 3; and
- (b) prepare an annual governance statement;

(2) If the relevant authority referred to in paragraph (1) is a Category 1 authority, following the review, it must—

- (a) consider the findings of the review required by paragraph (1)(a)—
 - (i) by a committee; or
 - (ii) by members of the authority meeting as a whole; and
- (b) approve the annual governance statement prepared in accordance with paragraph (1)(b) by resolution of—
 - (i) a committee; or
 - (ii) members of the authority meeting as a whole.

(3) If the relevant authority referred to in paragraph (1) is a Category 2 authority, following the review it must—

- (a) consider the findings of the review by members of the authority meeting as a whole; and
- (b) approve the annual governance statement prepared in accordance with paragraph (1)(b) by resolution of members of the authority meeting as a whole.

(4) The annual governance statement, referred to in paragraph (1)(b) must be—

- (a) approved in advance of the relevant authority approving the statement of accounts in accordance with regulations 9(2)(b) or 12(2)(b) (as the case may be); and
- (b) prepared in accordance with proper practices in relation to accounts(a).



Bedfordshire Fire and Rescue Service

2022/23 BUDGET BOOK

AND

MEDIUM-TERM FINANCIAL STRATEGY

2022/23 to 2025/26



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INTRODUCTION AND BACKGROUND

Welcome to the Budget Book for 2022/23 that includes key strategic financial information and documents such as the Medium-Term Financial Strategy (MTFS).

The Fire and Rescue Authority set the 2022/23 budget on 10 February 2022. It is a budget that takes into account the aims and objectives of the Service and prioritises the resources available for frontline services.

There has been a considerable amount of work towards the 2022/23 budget setting undertaken during 2021/22. This included a robust review and scrutiny of budgets by the Head of Finance/Treasurer and Principal Officers, review and challenge meetings by the Corporate Management Team and two Member budget workshops. This work has covered both the revenue budget and the Capital Programme.

Outcome of Comprehensive Spending Review (CSR) and Formula Funding

The final settlement for 2022/23 is shown below. There is a 3% increase from 2021/22 to 2022/23 of the settlement funding assessment. The attached MTFS uses prudent assumptions and estimates for the years 2023/24 to 2025/26.

Table 1: Formula Funding Settlement

	2021/22 £m	2022/23 £m	£m Variance
Revenue Support Grant (RSG)	2.333	2.405	0.072
Business Rates baseline funding	5.942	5.942	0.000
Settlement Funding Assessment	8.275	8.347	0.072

Budget and Precept for 2022/23 and the Medium-Term Revenue Plan

In setting the budget for 2022/23, the Authority took into account the implications for the following year's financial strategy, namely 2023/24 to 2025/26. There are significant efficiency savings over the coming years, which will require action in the short-term if they are to be secured within the planned timescales.

The MTFS sets out the budget projections for 2022/23 to 2025/26 and the key features of the projections, including assumptions of the level of formula funding and council tax funding.

The Medium-Term Plan assumes that the Authority will achieve year-on-year cashable efficiencies.

The final 3 financial years of the MTFs will be reconsidered annually in future budget setting rounds.

Based on the assumptions and proposals noted, Table 2 below details the key budget information. The budget requirement for 2022/23 was set at £33.393m.

Table 2: Key Budget Information

	2021/22 £m	2022/23 £m	Change £m
Budget Requirement (£m)	31.713	33.393	1.680
Funded by:			
Precept Requirement (£m)	22.193	23.401	1.680
Central and Local Government Funding (£m)	8.578	8.545	(0.033)
Section 31 Business Rates grant	0.293	0.613	0.320
Collection Fund surplus/(deficit)	(0.314)	0.378	0.692
Business Rates Levy redistribution	0.310	0.000	(0.310)
New Local Council Tax Support Grant (to compensate for taxbase reductions)	0.399	0.000	(0.399)
Use of Collection Fund Deficit Reserve	0.254	0.046	(0.208)
General Revenue Grant	0.000	0.410	0.410
Funding Total (£m)	31.713	33.393	1.680
Tax Base (Band D equiv. properties)	216,704	224,040	7,336
Band 'D' Council Tax	£102.41	£104.45	£2.04

The Section 31 grant included in the table above was new in 2014/15 and is a payment from Government to compensate for the 2% cap on business rates announced by the Chancellor in his autumn statement. The business rates normally increase in line with the Retail Price Index (RPI). The Grant also covers compensation for small business rate relief, retail relief and long term empty property relief.

Table 3 below details the Council Tax per band. As there is a 2% (1.99%) increase from the previous financial year's level, there are updates to all of the valuation bands. The Council Tax of £102.41 equates to, for a Band D equivalent property, 28 pence per day for the Fire and Rescue Service.

Table 3: Council Tax per Band:

Valuation Band	Tax Payable Compared to Band D (Expressed in Fractions)	Council Tax for Band £
A	6/9	69.63
B	7/9	81.24
C	8/9	92.84
D	1	104.45
E	11/9	127.66
F	13/9	150.87
G	15/9	174.08
H	2	208.90

Table 4 below details the 2022/23 precepts that the Authority levies on the three councils for the Council Tax set, the Collection Fund surpluses and the Business Rates.

Unitary Councils	£ Council Tax	£ (Deficit)/surplus	£ Business Rates
Bedford Borough	6,469,715	130,945	649,338
Luton Borough	5,508,376	236,626	576,089
Central Bedfordshire	11,422,429	10,302	1,074,636
Total	23,400,520	377,873	2,300,063

In addition to the Authority's own Council Tax, there are separate Council Taxes for the Police, the local authorities of Central Bedfordshire, Bedford, Luton and where applicable their associated parishes.

The reserves strategy is included in the attached MTFs. In summary, the strategy in recent years has been to increase the Transformational ear-marked reserve with underspends and budgeted contributions to enable this to be used in future years' budget setting processes. The 2015/16 and 2016/17 revenue underspend was allocated to a Collaboration Reserve, with a view that revenue and/or capital expenditure is likely in the medium term. It is recommended that the 2019/20 underspend is allocated to the Transformation reserve. The 2017/18 underspend was allocated here too.

Medium-Term Capital Programme

The Authority's Capital Programme to date has been mainly funded by Government Grant and loans.

In the 2012/13 financial year, the Authority received £1.058m of Fire Capital Grant. The 2013/14 and 2014/15 financial years were subject to a bidding round. The Authority did not receive any funding for bids but did receive an allocation from the residual monies post successful bids, which was £0.832m in each year.

For 2015/16, there was again a bidding round for £75m revenue and capital. The prior capital funding of £70m per annum was reduced to £40m and £35m was top sliced from revenue funding to create the £75m funding pot.

The Authority was successful in one individual bid for a Retained Duty System review including new communications hardware £308k and two joint bids. The joint bids were with eight other Fire and Rescue Services to set up insurance pool £220k in total and £1.4m with two other Fire and Rescue Services for IT Service Transformational Efficiency Programme (STEP) developments.

The Authority's base budget revenue contributions to fund capital commenced in 2012/13 to support capital expenditure funding in future years. In 2022/23 a contribution from revenue of £0.869m with a further £0.488m coming from existing capital receipts and reserves. This is with the assumption that capital grants are not forthcoming. If the capital funding from 2021/22 changes, the base budget revenue contributions could reduce.

The Capital Programme, as per the approved timetable, has followed the same robust challenge/scrutiny route as the revenue budget. The Capital Strategy Team also reviewed and assessed the bids made, approving the schemes that are contained on page 12 the 2022/23 Capital Programme.

Key items of note in the 2022/23 Capital Programme of £1.357m are:

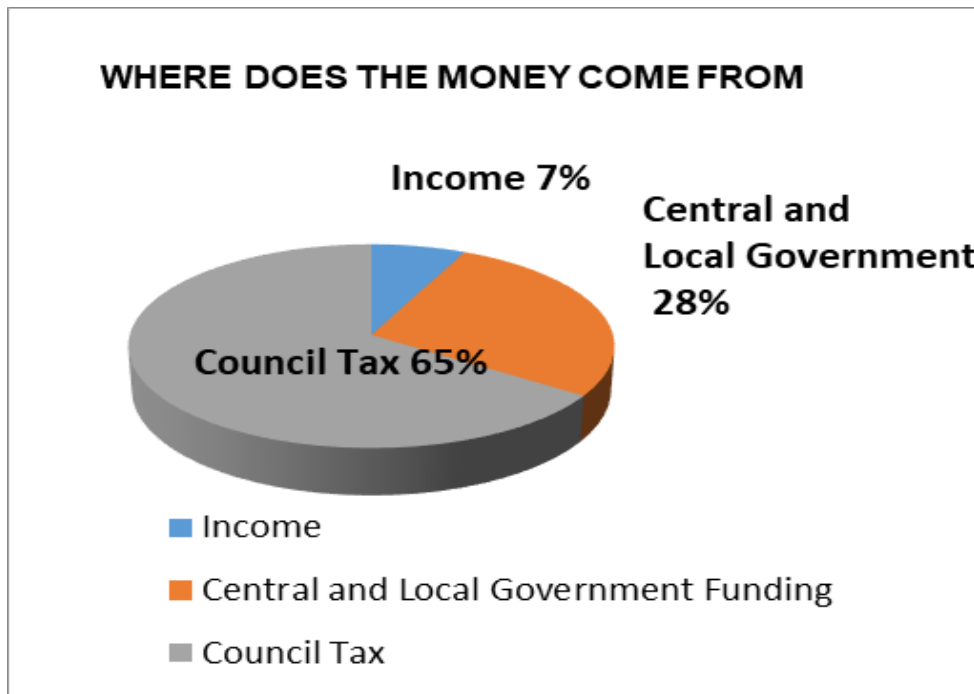
- Investment in our vehicle fleet, to maintain efficient, economic and effective appliances.
- Investment in IT infrastructure and hardware.
- Investment in the modernisation of our buildings and community provision.

Medium-Term Financial Strategy

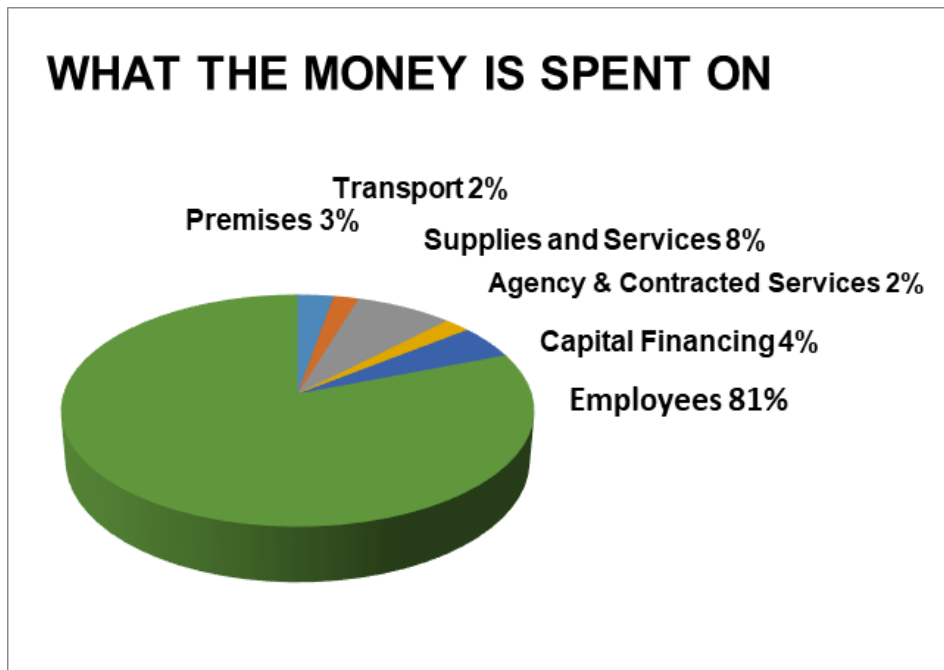
The Medium-Term Financial Strategy is a document that sets the Authority's financial strategy for the next four years. It focuses on the 2022/32 Revenue Budget and Capital Programme, but also sets the scene for future years. It covers national events such as the Comprehensive Spending Review (CSR) and then breaks down how this impacts locally on the Authority.

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

WHERE THE MONEY COMES FROM



WHAT THE MONEY IS SPENT ON



Funding the 2022/23 Budget

	£
2022/23 Budget	31,104
Full-Year Effects and Forecast Variations to Budget	695
Inflation	1,077
Budget Pressures	430
Less Funding to/(from) Reserves	87
Budget Requirement 2021/22	33,393
Financed by:	
Central and Local Government Funding	9,568
Precept	23,401
Collection Fund Surplus/(Deficit)	378
Collection Fund Deficit Reserve	46
Total Financing	33,393

MEDIUM TERM REVENUE PLAN 2022/23 TO 2025/26

	2021/22	2022/23	2022/23	2023/24	2024/25	2025/26
	£000s	£000s	£000s	£000s	£000s	£000s
Base Budget	32,035	31,104	31,104	33,306	35,090	35,260
Removal of 3% Fire Fighter Pay increase 2020/21 from Base Budget (will review pay award EMR)	-575	0	0	0	0	0
Increase to LGPS pay 2020/21 2% budgeted but 2.75% agreed	42	0	0	0	0	0
Firefighter Salaries differences between pensions and scales due to retirements and recruitment	0	0	-90	0	0	0
Unbudgeted 2021/22 Green Book pay award (1.75% estimated)	0	0	108	0	0	0
Unbudgeted 2021/22 Grey Book pay award (1.5% July 2021 - March 2022)	0	0	194	0	0	0
Increase in Green Book CMT Post	0	0	107	0	0	0
Reduction in Grey Book Area Manager post (see above)	0	0	-122	0	0	0
Additional Bank Holidays	3	3	13	-13	0	0
FF Pensions changes	-23	0	0	0	0	0
To capture additional FF employer costs	1,700	0	1,700	0	0	0
Offset by grant	-1,700	0	-1,700	0	0	0
Reduction in Minimum Revenue Provision (MRP) relating to borrowing costs on previous years vehicles	-140	-11	-11	0	0	0
Budget Realignment	308	-51	27	-53	-80	0
Apprenticeship Levy	2	2	2	2	2	2
Local Government Superannuation Revaluation Lump Sum	10	9	9	20	20	20
Increase in Employer National Insurance (NI) Contributions (1.25% from April 2022 - offset by new grant see line 63 below)	0	0	170	0	0	0
Total Base Budget Adjustments	-373	-48	407	-44	-58	22
Forecast Variations						
Investment Interest Decrease/(Increase)	50	0	0	0	0	0
Revenue Contribution to Capital	138	663	411	1,193	-220	1,232
Creation of New Corporate Reserve for future Pensions contributions, then removal	-1,000	0	0	0	0	0
Non-Uniform Incremental Drift	75	41	88	57	33	14
Transformational Savings/Efficiencies	-181	-239	-203	-92	-114	-150
Scrutiny Panel Decisions	-10	0	-8	0	0	0
Total Forecast Variations	-928	465	288	1,158	-301	1,096
Inflation						
Fire-fighters pay - 1.5% 1 April to 30 June 2022, then 4% July 2022 till June 2023, followed by 2% following years	71	0	79	152	80	81
Fire-fighters pay - 1 July 2022 to 31 March 2023 (4% 2022, then 2% each following year)	0	220	438	228	232	237
Retained Pay (As per Fire-Fighters) April to June	22	0	21	12	11	12
July to March	0	30	69	47	37	37
Control pay (As per Fire-Fighters) April to June	14	0	5	7	6	5
July to March	0	20	30	18	15	16
Non Uniformed pay (4% effective from 01/04/2022, then 2% thereafter)	0	121	274	146	149	151
Member Allowances	0	2	2	2	2	2
Gas, Electricity, Water and Derv Inflation (as below but 0% Gas & Electric in 2022/23 then 30% Gas & 25% Elec in 2023/24)	27	28	24	24	21	21
Prices/Contract Inflation (4% in 2022/23 followed by 2% 2023/24 - 2025/26)	76	78	135	68	70	71
Total Inflation	210	499	1,077	704	623	633
Budget Pressures						
FMS3' bids (Current Year MTFP process)	480	167	373	-202	-39	0
FMS3' bids (Previous Years MTFP process)	-320	-199	57	168	-55	-7
Estimated Net Revenue Expenditure	31,104	31,988	33,306	35,090	35,260	37,004
Contribution to/from Transformational Earmarked Reserves	609	116	87	-1,877	-907	-1,726
Estimated Budget Requirement	31,713	32,104	33,393	33,213	34,353	35,278
Budget Requirement Increase Year on Year	650.9	307.4	1,289.4	1,109.0	959.9	2,065.2
% Budget Increase	2.1%	1.0%	5.3%	3.5%	2.9%	6.2%

Financed by:

Revenue Support Grant (RSG): expected to cease in 2022/23 and be included within increased business rates funding	2,333	2,333	2,405	2,479	2,555	2,634
Business Rate Baseline	2,405	2,429	2,300	2,300	2,300	2,300
Business Rate Top Up	3,840	3,878	3,840	3,840	3,840	3,840
S31 from Multiplier cap and Small Business Rate Relief	293	293	613	613	613	613
Business Rates Grant (under indexing the multiplier compensation)	310	310	0	0	0	0
Collection Fund Surplus (2021/22 used in 2022/23 budget) - net Business Rates and Council Tax	0	0	424	0	0	0
Collection Fund Surplus/(Deficit)	-1,196	-83	-46	-46	0	0
Use of Collection Fund Deficit Reserve	254	83	46	46	0	0
Council Tax (the remainder)	22,193	22,860	23,401	24,221	25,045	25,891
New Local Council Tax Support Grant (to compensate for taxbase reductions)	399	0	0	0	0	0
Estimate of new 75% Collection Fund relief	37	0	0	0	0	0
Business Rates retail, nursery relief (NNDR 1 and 3 timings)	845	0	0	0	0	0
New Grant 2022/23 only (expected to be baselined thereafter, covering employer NI increase and other)	0	0	410	-240	0	0
	31,713	32,104	33,393	33,213	34,353	35,278
Band D equivalent Tax base	216,704	218,871	224,040	227,362	230,513	233,647
% change on Band D's	-0.55%	1.00%	3.39%	1.48%	1.39%	1.36%
Leading to an average council tax (Band D) of	102.41	104.45	104.45	106.53	108.65	110.81
% increase	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%
Per 14-15 MTRP:	0	0	1.989%	1.989%	1.989%	1.989%

Use of Transformational Reserves Summary

	Proposed 2021/22 £000s	Proposed 2022/23 £000s	Proposed 2022/23 £000s	Proposed 2023/24 £000s	Proposed 2024/25 £000s	Proposed 2025/26 £000s
Transformational Earmark Reserve for Budget Setting	2,502	2,861	2,861	2,498	171	-786
Contribution to/from Transformational Earmarked Reserves	609	116	87	-1,877	-907	-1,726
Annual use of Transformational Reserve for Strategic Projects and Improvements	-250	-250	-250	-250	-250	-250
Use of Transformation Reserve for Green/Environmental agenda	0	0	-200	-200	0	0
Reduction of General Reserve from £2.6m to £2.4m in 20/21, with potential to reduce to £2.1m	0	0	0	0	200	0
Net Balance Transformational Earmark Reserves	2,861	2,727	2,498	171	-786	-2,762

Transformational Savings and Efficiencies 2022/23 to 2025/26

Savings/Efficiencies	£'000s 2022/23	£'000s 2023/24	£'000s 2024/25	£'000s 2025/26
Energy Management Savings (Insulation & works following bid for grant)	5			
Efficiencies from Operational Review (Linked to ongoing CRMP work)		50	100	150
Income from Workshops Non business Activity	5	5		
Post sharing - work on Fire Investigation ISO17020 project (part time post shared with Cambs & Herts FRS)		10		
<u>New for Budget Setting 2022/23</u>				
- Combine 3 existing BA courses (CFBT, BAR and TVT) into a new Tactical Firefighting Course negating the use of outside venue and instruction.	20			
ASPIRE Leadership Programme		2		
FF Apprenticeship residential element removal		35		
Drone Income	2			
Collaboration Income - Partner at Bedford station	4			
Team Structure and Staffing review	5			
Occupation Health system review	2			
Cleaning Contract	0	26	14	
Business Rates Reductions	66			
Collaboration - vehicle servicing income	50			
Cessation Wholetime Recruitment system	4	4		
Surplus redistribution from the Fire & Rescue Indemnity Company (FRIC) (estimate for 2022/23 only)	40	(40)		
	203	92	114	150

2022/23 SUPPORTED REVENUE BUDGET BIDS

Budget Bids Agreed:

Description	2022/23	2023/24	2024/25	2025/26
Collaboration Fire Investigation Team	53,100	0	0	0
Associate Trainers	12,000	(12,000)	0	0
Overtime – Incident Command	16,000	(16,000)	0	0
Nebosh accredited Health and Safety Training	32,000	(32,000)	0	0
Electronic Appraisal module Learn Pro	9,500	(1,600)	0	0
Rainwater Goods Clearing & Maintenance Contract	15,000	0	0	0
Management Accountant	64,300	(50,000)	0	0
Employee relations advisor - 2 year fixed term	37,900	1,000	(38,900)	0
Security Enhancement as a result of 3rd party audit	38,000	0	0	0
Website Design & Enhancement	50,000	(50,000)	0	0
Licenses & Software for Neurodiversity	24,000	(1,000)	0	0
365 Tribe Training Modules	21,000	0	0	0
	372,800	(161,600)	(38,900)	0

Summary of Subjective analysis		
2021/22		2022/23
£'000's		£'000's
2,457	Income*	2,460
	Employees	
16,617	Uniformed	16,915
2,008	Retained	2,379
1,135	Control	1,118
6,634	Non-Uniformed	8,008
788	Indirect Employee costs	816
27,181	Total Employees	29,236
	Premises	
	Cleaning and Grounds	
57	Maintenance	57
240	Heating and Lighting	235
555	Insurance, Rents and Rates	555
243	Repairs and Maintenance	244
1,094	Total Premises	1,090
	Transport	
142	Maintenance	142
345	Car Allowances	345
176	Fuel and Oil	176
0	Leasing Costs	0
663	Total Transport	663
	Supplies and Services	
81	Subscriptions	81
3	Bank Charges	3
350	Clothing and Uniforms	350
143	Operational Equipment	143
1,006	Information Technology	1,186
	Hydrants and Breathing Apparatus	
63	Maintenance	63
69	Catering and Catering Equipment	69
111	Printing and Photocopying	79
14	Stationery	14
26	Subsistence	26
127	Telephones	127
1,462	Other Supplies and Services	875
3,454	Total Supplies and Services	3,016
681	Agency	687
1,173	Capital Financing	1,573
31,789	Net Revenue Expenditure	33,805
	Transformational Efficiency	
-181	Savings	-203
-254	Reserves Funding	-46
359	Contribution to/from Reserves	-163
31,713	Budget Requirement	33,393

Capital Programme 2022/23 to 2025/26

	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's
Bedfordshire Fire and Rescue Authority Capital Programme				
<u>Fleet:</u>				
Vehicles/associated equipment	290	1,157	1,000	1,130
<u>IT Developments</u>				
Endpoint Refresh with Desktop & Laptop Deployment			220	
Renewal of Mobilising System Mobile Data Terminal & Risk Information MDTs		310		
Server & Storage Hardware Renewal		75		
Additional SAN storage	85			
Equipment refresh (tablets and phones)	116			156
<u>Property Works service wide</u>				
Various: Lighting replacements, CCTV, fire protection, doors & windows, security gates, elec infrastructure, EV charging	86	308	222	386
Major Roofing Replacements	323	56	386	0
Drill yard resurfacing	32	12	20	30
WC/Shower facility refurbishments	158	22	50	42
Heating - boiler replacements	66	26	45	0
Bay Floor replacements	65	80	0	20
Dormitory refurbishment	30	20	20	0
Station Kitchen Refurbishments	21	7	7	10
<u>Other</u>				
Fitness Equipment Expenditure	5	15	0	
Drone (Unmanned Aerial Vehicle capability and enhancements)	30	0	0	0
Future Capital Schemes yet to be identified	0	0	0	1,000
Electronic Fuel (Diesel) Monitoring system	50	0	0	0
TOTAL	1,357	2,088	1,970	2,774
Capital Financing Summary				
RCCO = Revenue Contribution to Capital	869	2,062	1,842	2,774
Capital Receipts & Reserve Utilisation	488	26	128	0
Total	1,357	2,088	1,970	2,774



Bedfordshire

Fire and Rescue Service

BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

Medium-Term Financial Strategy

2022/23 – 2025/26

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1. Introduction

This is Bedfordshire Fire and Rescue Authority's (BFRA) Medium-Term Financial Strategy (MTFS). It is a four year strategy which covers the financial years 2022/23 to 2025/26 and seeks to build upon the work undertaken in developing previous MTFS. It contains the Authority's agreed plans for both revenue and capital expenditure and the planned sources of funding to support that expenditure. It also explains the Authority's supporting strategies for matters such as council tax levels, efficiency savings, the use of reserves/reserves strategy and capital funding.

In addition, the plan also seeks to provide the strategic context for these financial plans, linking them to the national and local context and the Authority's corporate objectives and medium-term strategic priorities.

BFRA has been a precepting body since 2004/05 and is required by the Local Government Finance Act 1992, as amended by the Local Government Act 2003, to set a budget requirement and levy a tax on local council taxpayers each year. The Authority is also required to maintain adequate reserves to cope with unforeseen commitments.

In common with many other authorities, each year since becoming a precepting authority, BFRA has experienced a pressurised financial situation which has necessitated robust and effective medium-term financial planning and the taking of some difficult decisions, in order to present acceptable and affordable budgets.

This year has seen the continuation of the harsh economic climate. However, BFRA continues to rise to the economic challenges that it faces, whilst at the same time endeavouring to continue to improve the quality of the service it provides to the communities it serves.

The Authority has a planning process which aligns its financial planning with its strategic and integrated risk management planning processes, the key outcomes of which are captured in the Authority's Community Risk Management Plan (CRMP). The financial implications of the CRMP are thus fully integrated into the annual budget plan and MTFS. Both the CRMP and MTFS cover a rolling four-year timescale and are revised on an annual basis. This MTFS has therefore been developed to ensure that resources are adequate and appropriately directed to deliver the aims, objectives and key priorities of the Authority.

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

2. National Context

Service planning, and therefore financial planning, must take place with due regard to the national policy context for the fire and rescue service and economic and public expenditure plans.

Emergency services play an essential part in serving our communities and keeping them safe. Whilst the police, fire and rescue and NHS ambulance services all have distinct frontline roles, it is clear that close collaboration between them can provide real benefits for the public and help each service better meet the demands and challenges they face.

The Prime Minister's announcement on 5 January 2016 that responsibility for fire and rescue policy had transferred from the Department for Communities and Local Government to the Home Office again demonstrates the Government's commitment to closer collaboration between police and fire and rescue services.

In a number of Fire and Rescue Authorities, moves are being taken for the Police and Crime Commissioner to take on the governance responsibility of the Fire and Rescue Service. This has already taken place in Essex as one example and more are likely to follow. The much anticipated White Paper may shed some light on the future direction of PFCCs.

In April 2017 the National Fire Chiefs Council (NFCC) was formed. The NFCC is made up of senior representatives from all fire and rescue services across the UK. The new Council provides clear, professional advice to government (including devolved administrations) and the wider sector on matters such as professional standards, operational guidance, research and sharing best practice, while supporting the whole of the UK FRS.

As part of the reform agenda, a Fire and Rescue inspectorate (Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services, HMICFRS) has been created. The Authority's review took place in the first tranche of inspections in 2021. The results of this can be found at:

<https://www.justiceinspectorates.gov.uk/hmicfrs/publications/fire-and-rescue-service-inspections-2021-22-tranche-1/>

A Covid-19 HMICFRS pandemic review took place in late 2020 and the Service/Authority had its second full inspection in 2021. The links for these can be found at:

<https://www.justiceinspectorates.gov.uk/hmicfrs/publications/the-fire-and-rescue-services-response-to-the-covid-19-pandemic-in-2020/>
and
<https://www.justiceinspectorates.gov.uk/hmicfrs/publications/frs-assessment-2021-22-bedfordshire/>

The Authority has implemented where appropriate, the recommendations from the Thomas Review.

The following sections cover in broad outline the national context within which the budget and other aspects of MTFs have been framed.

2.1. National Statutory and Policy Context:

The Fire and Rescue Services Act 2004 represented the most comprehensive reform of the statutory framework for the service for more than fifty years and brought about far reaching changes to the way in which individual fire and rescue authorities plan and deliver their services. Amongst the most fundamental of these was the replacement of the previous prescriptive standards of fire cover with a framework for local integrated risk management planning, a duty to engage in preventative community safety work and the provision for a National Framework (revised in June 2018) to provide clarity for Fire and Rescue Services on the Government's expectations.

In addition, a range of Statutory Instruments have been introduced over recent years, which between them impose new duties on the Service, including the requirement to respond to emergencies other than fire, such as road traffic collisions, chemical, biological, radiological and nuclear (CBRN) incidents, serious flooding and major search and rescue incidents. The new responsibilities are not limited to response, but also extend to the need for the fire and rescue service to play a key role in civil contingency planning.

Reform

When the then Home Secretary, Theresa May, outlined her vision for fire and rescue services in May 2016, this was a "radical ambitious" package of reforms. This approach was then supported by the new Home Secretary and the then Minister for Policing and Fire, Brandon Lewis (2017 to 2019), then Nick Hurd, followed by Kit Malthouse and since September 2021 Lord Greenhalgh.

The reform agenda is made up of three distinct pillars. These are:

1. Efficiency and Collaboration

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

2. Accountability and Transparency

The aim to enable the public to fully hold their service to accounts by replacing opaque governance and inspection arrangements and publishing more comparable performance indicators.

3. Workforce Reform

The recommendations are the sector and Government to deliver and are based around five broad themes:

- The working environment including diversity of workforce

- Documented conditions of service
- Industrial relations
- Retained duty system and
- Management

On a more local level; the Service continues to work with a range of statutory and non statutory partners in pursuit of joint initiatives that will make our communities safer and healthier. With shrinking budgets and a Government desire to ‘do more for less’ the expectations of all partner organisations on each other will increase. As a Service we must ensure we remain best placed to meet this challenge. The Authority actively seeks joint working arrangements to best meet the need of the community.

2.2 National Financial Context:

The public sector received a three-year Comprehensive Spending Review (CSR) in December 2021, following three years of annual budget allocations from Government.

The Chancellor of the Exchequer, Rishi Sunak, presented the outcome of the 2021 CSR on 27th October 2021. The highlights of this have been presented to the Authority at its January meeting, these included that the council tax referendum cap for Bedfordshire Fire and Rescue Authorities would be 2%.

Following the announcement of the CSR, the provisional financial settlement was announced on 17th December 2021, but only for one year 2022/23.

3. Local Context

3.1 The Authority’s Area:

Bedfordshire occupies a geographically central position within the UK. It has exceptional links to London with the presence of key transport infrastructure including the M1 and A1 roads, three major rail routes and London Luton Airport. Bedfordshire has a growing and ageing population of over 682,311¹ people, with a workforce of over 250,000². It has one of the most diverse populations in the country, over a relatively small geographical area.

The county is, in land use terms, largely rural and agricultural, including major areas of outstanding natural beauty. Most people (over 70%) live in its larger towns including the two major towns of Luton and Bedford but also in a number of smaller market towns. These towns lie within often picturesque rural settings which also includes many villages that add to the area’s diversity of places to live, work and play.

Over recent years the local economy, like many throughout the UK, has moved from traditional manufacturing and heavy industry to one based more upon the service industry. These industries include logistics and air transport, higher education, research and development, tourism and hospitality, creative and cultural businesses, construction, and business services.

¹ 2020 mid-year population estimates

Bedfordshire has two successful universities; the post-graduate Cranfield University, and the under-graduate University of Bedfordshire, together with strongly performing further education colleges based in Bedford, Luton and Dunstable. There are a number of significant and internationally linked research locations at these universities and also at Colworth Science Park, Cranfield Technology Park and the Millbrook Vehicle Proving Ground.

There are on-going major transport infrastructure improvements and developments to the road system within the county and continued growth at London Luton Airport; a key deliverer in the business passenger market and handling circa 16 million passengers a year in total.

There are also iconic visitor attractions in the county, such as Woburn Safari Park, Whipsnade Zoo and Center Parc's fifth UK village at Woburn.

From April 2009 local government within the county has been through three unitary authorities - Bedford Borough Council, Central Bedfordshire Council and Luton Borough Council. The Bedfordshire Fire and Rescue Authority (BFRA) comprises elected Members from each of these unitary authorities, whose numbers are proportional to the populations they represent: 3 Members from Bedford Borough Council, 5 Members from Central Bedfordshire Council and 4 Members from Luton Borough Council.

3.2. The Authority's Strategic Priorities Objectives:

The achievement of the Authority's objectives and targets within a rapidly changing and complex environment requires a robust strategic and business planning process which must in turn guide the development of the medium-term revenue and capital expenditure plans, targeting financial resources to support day-to-day activities as well as planned investment.

Such effective business planning is also essential in order to embed a Service-wide culture of providing the best quality service through the most efficient means and ensure that efficiency measures can be used to free up existing resources, enabling them to be redirected to new and emerging priorities.

BFRA continues to rise to the economic challenges that it faces, whilst at the same time endeavouring to continue to improve the quality of the service it provides to the communities it serves. In the recent years the Authority has:

- Changed the shift system at all of our wholtime fire stations.
- Changed the shift system at 1 of our 2 day crewed fire stations.
- Restructured our management teams and reduced the number of officers.
- Significant ICT investment to enable working from home across the service in response to the Covid Pandemic
- Introduction of a new Mobilising system

The production of the Service's Community Risk Management Plan (CRMP) is facilitated by the Strategic Assessment and considers a wide range of factors and

issues, many of which are complex and played out over a longer timeframe, whilst others are less complex but more volatile requiring close monitoring.

The annual CRMP process enable the development of more detailed plans across the Service and in particular the programme of strategic improvement projects / actions for the forthcoming year and medium-term beyond and play a vital role in guiding and prioritising proposals for expenditure in the annual budget setting and medium-term financial planning process.

The Service planning processes and current medium-term CRMP led to the development of six aims (see below). Our Mission is to *provide an outstanding Fire and Rescue Services that help make Bedfordshire safer.*

For us, delivering on our mission means focusing on the following six aims:

- 1 **Preventing** fires and other emergencies happening
- 2 **Protecting** people and property when fires happen
- 3 **Responding** to fires and other emergencies promptly and effectively
- 4 **Empowering** our people as we work together to make Bedfordshire safer
- 5 **Utilising** our assets and resources efficiently and effectively
- 6 **Maximising** use of data and digital solutions to drive improvements

Please refer to the CRMP for further detail.

The budget also financially and strategically supports the Service's Values, including new 2022/23 budget bids. The Values are:

- We've got your back – striving to keep us all safe, while being supportive and inclusive.
- We are to be different – we are bold in our approach, we welcome challenge and are open to innovative ideas
- Every contact counts – making a positive difference each and every time, with respect and professionalism.
- We are accountable – we are transparent, trustworthy and responsible for our actions.

3.3. Government Funding Settlement:

The Government's provisional settlement was announced on 17 December 2021, with the final settlement figures to be confirmed in early February 2022. The settlement figures are detailed below in Table 1.

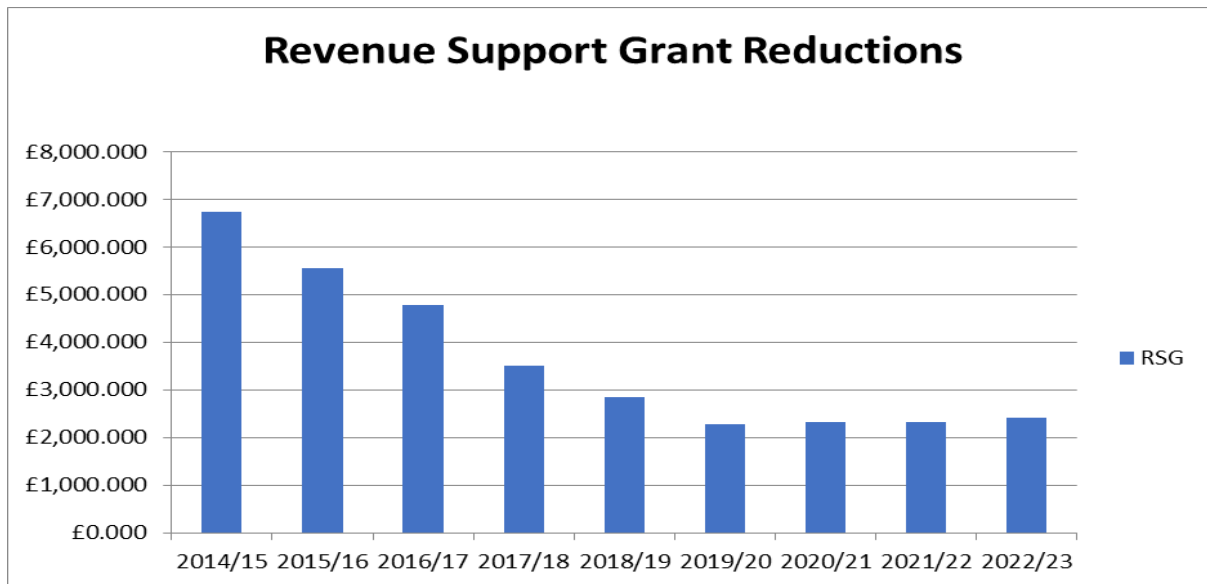
Table 1: Government Grant Revenue Funding

	2021/22 £m	2022/23 £m	£m Variance
Revenue Support Grant (RSG)	2.333	2.405	0.072
Business Rates baseline funding	5.942	5.942	0.000
Settlement Funding Assesment	8.275	8.347	0.072

As detailed above, the funding increase between 2021/22 and 2022/23 is £0.072m over both grant and business rates income.

The chart below details the Revenue Support Grant income reductions since 2014/15. These reductions have been visible in the Medium Term Revenue Plan and have course led to increased savings and efficiencies.

Chart 1: Revenue Support Grant from 2014/15 to 2022/23



The Authority’s Business Rates Baseline Funding Level (BFL) has been assessed at £5.942m by the Department for Levelling Up, Housing and Communities (DLHC) for 2022/23 and a business rate baseline estimated at £2.102m (the Government’s estimate of the Authority’s 1% share of locally collected business rates). As our business rate baseline is lower than the baseline funding level, we are therefore a ‘top up’ authority and will receive the payment of £3.840m from central government (to get back to the £5.942m baseline funding level). All fire and rescue services are top up authorities. The RSG and business rates funding of £8.747m shown in Appendix 1 for 2022/23 is split between £2.405m RSG funding and £6.342m Business Rates (with the local share of business rates at £2.502m).

The split of this between local authorities is shown below in Table 2.

Table 2: Local Business Rates income.

Authority	2022/23 £
Bedford BC	649,338
Luton BC	576,089
Central Beds	1,074,636
Total	2,300,063

The above figures are fed into the MTRP. As are the Section 31 Business Rates Grants currently forecast at £613,000 in total from the three Unitary Authorities for 2022/23 (subject to final update). In addition there is new Government a new revenue grant of £410k in 2022/23.

As previously reported, the Authority in future years will be subject to fluctuations of the Business Rates collected in Bedfordshire. If business rates income increases, the Authority will receive a share of this, if it decreases the Authority will be impacted by this. There are mechanisms in place within the funding scheme that offer protection, called safety nets, should an authority be considerably adversely impacted.

The detailed split of the Authority's total funding and local council tax is shown in Table 3 below:

Table 3: Detailed income split

	2021/22 £m	2022/23 £m	Change £m
Budget Requirement (£m)	31.713	33.393	1.680
Funded by:			
Precept Requirement (£m)	22.193	23.401	1.680
Central and Local Government Funding (£m)	8.578	8.545	(0.033)
Section 31 Business Rates grant	0.293	0.613	0.320
Collection Fund surplus/(deficit)	(0.314)	0.378	0.692
Business Rates Levy redistribution	0.310	0.000	(0.310)
New Local Council Tax Support Grant (to compensate for taxbase reductions)	0.399	0.000	(0.399)
Use of Collection Fund Deficit Reserve	0.254	0.046	(0.208)
General Revenue Grant	0.000	0.410	0.410
Funding Total (£m)	31.713	33.393	1.680
Tax Base (Band D equiv. properties)	216,704	224,040	7,336
Band 'D' Council Tax	£102.41	£104.45	£2.04

The above income lines are further explained below:

- The Government Grant funding for 2022/23 is as per the provisional settlement figures provided by the DLHC, with the exception of the local business rates. For business rates, as noted below, the more up to date local authority information is used.

- The Precept Requirement is the total of council tax income to the Authority.
- The local business rates for 2022/23 are the figures provided by the three local authorities, that are being finalised and reported in their NNDR 1 returns.
- Council Tax Taxbase, is the Band D equivalent number of properties. For six years there was a lower figure than in 2012/13 and prior years due to the changes in the benefits system, which has reduced the taxbases. This reduced council tax income was offset by the Council Tax Support funding that was separately identifiable in 2013/14 but from 2014/15 has been included in the general Government funding calculations. The taxbase in 2020/21 was higher for the first time than the 2012/13 levels.
- The S31 grants have been updated, for both the locally collected and the Government S31 grant where known/confirmed.

3.4 Damping:

In allocating grant, the Government utilises a device known as ‘floor damping’ to ensure that no fire and rescue authority receives below a prescribed minimum adjustment to the level of grant in comparison to the previous year (the ‘floor’). To achieve this, the grant for some other authorities is reduced (‘damping’) and the money used to increase the grant to those authorities needing it to ensure that they receive the ‘floor’.

This Authority has been adversely affected by the ‘floor damping’ process, with ‘damping’ reductions of £227,222 in 2012/13 and £332,745 in 2013/14 incorporated into its grant settlements. For 2014/15 onwards the impact of damping is not as visible as it has previously been and is now included with the RSG figures.

3.5 Other Revenue Grants:

In addition to the formula funding, the Government provides specific revenue grants. For the two grants listed below, these are forecast to be circa £220,000 in 2022/23.

- *Firelink* - This is for the wide area radio system in England, Wales and Scotland for the fire and rescue service.
- *New Dimensions* - This is a grant to cover local costs associated with hosting and maintaining skills associated with national resilience vehicles. This grant was reduced from 2017/18.

The total and split of the 2022/23 funding is yet to be received from the DLHC.

As well as the above, a grant is also received for the Special Response Team (MTA). This is currently circa £54k per annum.

3.6. **Fire Capital Grant Allocation:**

As anticipated, there is no Government funding or bidding round for capital in the 2022/23 budget. This was the position for the 2016/17 to 2020/21 financial years too. The Authority, in 2012/13 and before, used to receive an annual capital grant of £1m.

The Authority's base budget revenue contributions to fund capital commenced in 2012/13 to support capital expenditure funding in future years. There is now a budgeted base budget revenue contribution of circa £1.0m per annum (with fluctuations) from 2022/23 onwards towards capital expenditure. This is with the assumption that capital grants are not forthcoming in future years. If capital funding becomes available, there will be a direct reduction in revenue contributions.

The Capital Programme, as per the approved timetable, has followed the same robust challenge/scrutiny route as the revenue budget. The Capital Strategy Team has also reviewed and assessed the bids made.

Key items of note in the proposed 2022/23 Capital Programme of £1.357m are:

- Investment in our vehicle fleet, to maintain efficient, economic and effective appliances.
- Investment in IT.
- Investment in the modernisation of our building

4. **The Medium-Term Revenue Plan**

4.1. **Overview and Key Features of the Revenue Budget Strategy:**

The Medium-Term Revenue Plan (MTRP), attached at Appendix 1/1a of the 2022/23 budget report, sets out the Authority's revenue budget strategy for the next four years and the predicted impact on council tax. It captures all of the revenue budget implications of the forecasts and assumptions set out throughout this document, including the impact of the capital budget on revenue.

A key feature of the Authority's overall revenue budget strategy is the decision to set a budget for 2022/23 which involves a 1.99% increase in council tax on 2021/22 levels. This 1.99% council tax increase is combined with strategies for council tax, efficiency savings and the use of reserves, which together are aimed at delivering significant and sustainable savings over the four year period and beyond, whilst supporting continuing improvements in the quality of service in line with the Authority's strategic priorities.

The council tax strategy, based on current assumptions and estimates, involves increases at 1.99% for 2022/23 and for the following 3 years until 2025/26. The 1.99% increases are currently built into the MTRP based on need. This is supported by a strategy for efficiency savings and the utilisation of the 'transformational reserve' in 2023/24 onwards. The support provided to the revenue budget by the planned use of the reserves in the years 2023/24 to 2025/26 is aimed at smoothing the impact of formula grant reductions.

4.2 Components of the Medium-Term Revenue Plan:

The following sections give a brief explanation of each of the main components of the MTRP:

4.2.1 *Base Budget*

The net revenue budget for running the Service in 2021/22 was £31.104m. After adjusting for an amount of £973k, which was a contribution from reserves to balance the budget, this decreased the budget requirement to £31.063m.

For the 2022/32 budget, the net revenue budget is £33.602m, with a budgeted contribution of £0.046m from the collection fund reserve and £0.163m from the Transformational reserve decreasing the budget requirement to £33.393m.

4.2.2 *Impact of Pensions Funding Changes*

From 2006/07 arrangements were introduced which saw the majority of firefighters pension costs being paid for from the pension account (that is separate from the BFRA's budget), which is funded by a combination of employers' and employees' contributions with Government paying the balance. The level of the employers' contributions is set by the Government Actuary Department and applies uniformly across all Authorities. The BFRA is still responsible for injury retirements and the initial contribution towards ill-health retirements.

The employer pension contributions percentage have increased for non-operational employees from April 2020. The employer firefighter contributions have also seen recent significant increases, with some grant funding support that may or may not continue in full beyond 2023/24.

4.2.3 *Forecast Variations*

This component of the budget includes a variety of estimated or predicted impacts. The items for increases on insurance premiums and investment interest decrease/increase are self-explanatory and the figures given represent estimates based on information currently available. The Revenue Implications of the Capital Programme represent the cost of capital borrowing (minimum revenue provision, loan, interest repayments, running costs) on the revenue budget.

The item on non-uniform incremental drift relates to increases in pay for non-uniformed staff as a result of increased 'time served' which results in their moving up the 'spinal column points' within their salary scales.

Of particular importance are the items on efficiency savings. As noted at the start of this Section, the Authority's efficiency savings strategy is a core component of the MTRP. The efficiency savings for each of the four years are shown as two types: Transformational Efficiencies/Savings which relate to far-reaching organisational changes, normally associated with significant strategic projects; and Budget Manager Process Efficiency Savings which relate to incremental cost reductions and

improvements in ways of working for which all senior managers are set annual targets across all non pay-related budgets. Further details of the Authority's efficiency savings strategy are given in Section 4.3 below.

Of course it is important to remember that actual spending will be under significant pressure. Other recent increases/pressures include the National insurance contributions for employers from April 2016 and the new apprenticeship levy from April 2017.

4.2.4 *Inflation*

Staff Pay: Direct employee costs amount to circa 82% of the revenue budget and as a result the annual pay awards in the latter years of this current budget setting process have a significant impact on future expenditure levels. Specifically for 2022/23, with pay forecasts at 3% and 4% for non-uniformed officers and uniformed officers from 2022 for members to consider. For uniformed officers, their pay award may be linked with a review on conditions of service, so some funding uncertainty here.

This budget will fund wholetime and retained operational staff, emergency fire control operators and full-time and part-time support staff pay awards. All of the Authority's pay awards are determined by national negotiating bodies and, other than through the Employers' representatives on the negotiating team, the BFRA has no direct influence on the outcome and, therefore, the use of estimates for budget projections is required. It should be noted however that a local pay award is being discussed. There will be significant pressure around pay awards.

Prices Inflation: This includes all non-pay items, from indirect employee costs such as recruitment, insurance, occupational health and health and safety related provision and operational training, through to premises, transport, supplies and services. Non-pay inflation of 4% for general supplies and services has been incorporated into the MTRP for 2022/23.

4.2.5 *Budget Pressures*

This line of the MTRP refers to proposed items of new or additional expenditure brought forward by managers during the process of budget setting, which have been approved for taking forward into the budget. These are known as 'FMS 3' projects (after the number of the business case template used for submission) and all have been subject to rigorous scrutiny.

4.2.6 *Estimated Net Revenue Expenditure*

This line of the plan shows the sum total of each of the above expenditure elements and thus represents the total budgeted revenue spending on the Service.

4.2.7 *Contributions to/from General Reserves*

As a precepting authority there is a requirement under the Local Government Act 1992 for BFRA to hold reserves in order to meet any unforeseen emergencies and manage uneven cash flows. The Authority undertakes a thorough risk assessment in order to identify the required level of reserves each year. Details of the amounts and nature of Reserves which the Authority has decided to hold are given in Section 4.4.

4.2.8 General and Earmarked Reserves, below

This line of the MTRP shows how the Authority plans to use the Transformational Reserves, as per the strategy, in years 2023/24 to 2025/26. This strategy is supported by the Authority's efficiency savings plans and the proposed council tax strategy over the four years of the MTRP and is aimed at smoothing the impact of the uncertainty in formula grant in 2023/24 to 2025/26, thereby allowing adequate time for longer-term efficiency savings measures to deliver sustained reductions to base budget requirements, whilst maintaining levels of service delivery.

4.2.9 Collection Fund

For 2012/13 and the years before, a collection fund deficit arose for a local authority (a billing authority) when the actual amount of council tax collected by the Authority is less than the amount calculated based upon the number of properties (taxbase) and level of council tax set. This can arise due to a number of reasons including an over-estimation of the taxbase and non-payment by householders. Conversely, a collection fund surplus can arise when the amount of council tax collected exceeds the calculated amount due to an under-estimation of the council taxbase. From 2013/14, there is also now a surplus or deficit on the business rates collected too.

For 2022/23, the respective estimated Collection Fund position of each of its constituent authorities (Bedford, Central Bedfordshire and Luton) has resulted in a net collection fund surplus of £345k for this Authority, with a further £46k deficit spread from 2022/21 in 2022/23 and 2023/24. This means that the Authority's net funding from council tax for this year only is effectively increased by that amount. This is detailed on an individual authority basis in Table 4 below.

Table 4: 2022/23 Collection Fund estimated outturn after the impact of 2020/21 deficit spreading

Authority	Council Tax £ surplus/(deficit)	Business Rates £ surplus/(deficit)	Net £ surplus/(deficit)
Bedford	217,229	(86,284)	130,945
Luton	217,723	18,903	236,626
Central Beds	27,995	(17,693)	10,302
Total	462,947	(85,074)	377,873

For a combined fire authority, any collection fund deficit or surplus will represent the combined 'net' result of its share of each of its constituent authorities' estimated year-end Collection Fund position.

A Collection Fund deficit reserve was approved by at the FRA meeting in October 2020, with the 2020/21 in year underspend contributing to this.

4.2.10 Financed By:

This element of the Plan shows the detail of the separate sources of revenue funding required to meet the estimated budget requirement for each year of the Plan, ie from where the Authority's revenue income comes.

The detailed split of funding is shown earlier in the MTFs in Table 3.

4.2.11 Calculation of Band D Council Tax and Percentage Increase

The taxbase used in the MTRP projections represents the number of Band D equivalent properties in the three constituent local authorities that BFRA precepts upon (ie Bedford, Central Bedfordshire and Luton). The taxbase for 2022/23 has been set at 224,040 Band D equivalent properties, based on the information that has been supplied by these authorities. This is 7,336 Band D equivalents higher than 2021/22. The split per authority is shown in Table 5 below. This is an increase of 3.3% compared to the 216,704 taxbase in 2021/22.

The estimated increases of future years' council taxbases are included within the MTRP, currently at c.1.4% each year.

Also shown is the percentage increase in council tax projected for each year of the MTRP. As explained previously, these equate to 1.99% for 2022/23 and each year until 2025/26.

Table 5: Taxbase – Band D Equivalents

Authority	2022/23
Bedford	61,942
Luton	52,738
Central Bedfordshire	109,360
Total	224,040

4.3 Efficiency Savings Strategy

An efficiency saving occurs when the cost of an activity is reduced, but its quality and effectiveness remains the same or improves. BFRA continues to focus on becoming more efficient - finding new ways to deliver highest quality services at lowest possible cost.

The Authority's MTRP for 2022/23 to 2025/26 shows the level of budgeted efficiency/savings planned for each of the four years, which form an integral part of the overall revenue budget strategy. In addition, the Authority's efficiency savings/initiatives during 2020/21 are mainly on track to deliver an underspend which will be used, subject to the approval of the FRA, to contribute to the Collection Fund deficit Reserve.

As well as making significant savings in previous years, from 2010/11 to 2021/22 £7.037m has been reduced from budgets through budget scrutiny and savings/efficiencies, the Authority's plans for 2022/23 and beyond include making additional significant efficiency savings through:

- Further operational and non-operational reviews

- Efficiency improvements from investments in ICT
- Procurement savings from new contracts
- Collaboration savings
- Income generation

4.4. **General and Earmarked Reserves:**

As a precepting authority there is a requirement under the Local Government Act 1992 for BFRA to hold reserves in order to meet any unforeseen emergencies and manage uneven cash flows. The Authority undertakes a thorough risk assessment in order to identify the required level of reserves each year. The Treasurer has the duty to report on the adequacy of reserves (under section 25 of the Local Government Act 2003), particularly when the authority is considering setting its budget requirement.

The required level of reserves for the period 2022/23 is outlined within the Reserves Strategy and financial strategy.

General Reserves are a working balance to help cushion the impact of uneven cash flows and avoid unnecessary borrowing and as a contingency to cushion the impact of unexpected events or emergencies. The Authority's General Reserves are detailed in the Reserves Strategy at Appendix 5 to the 2023/23 Budget Report.

Earmarked Reserves, in accordance with the Local Authority Accounting Panel (LAAP) Bulletin 77, can be set up where there are known or predicted requirements. As is common with most other Fire and Rescue Authorities and public sector bodies, BFRA has set up a number of earmarked reserves which have been separated out from General Reserves. These are also detailed in Appendix 5, the Reserves Strategy.

At the time of writing, the forecast year end underspend for 2021/22 is circa £0.171m. The General Reserve of £2.4m, at c.7% of net revenue expenditure, is in line with the current overall average Combined Fire Authority average. As the S151 Officer I am comfortable with the level of reserves and do not deem it too low or high.

In addition, the Authority has separate ear-marked reserve for the Capital Receipts Reserve. Project carry forwards are also classed as ear-marked reserves at the year end stage.

The Transformational Earmarked Reserve that was specifically set up for budget setting purposes is estimated to total £2.861m at 31 March 2022. As detailed in the MTRP, it is forecast that this will be allocated to offset the budget gap in the years 2022/23 to 2025/26 and to invest in transformation initiatives.

5. The Medium-Term Capital Programme

5.1 **The Capital Programme**

Maintaining and improving the BFRA's infrastructure requires considerable resources and, for asset management purposes, this is broken down into three categories of investment, for each of which a comprehensive Asset Management Plan is produced; namely:

- Land and Buildings
- Fleet and Operational Equipment
- Information and Communication Technologies (ICT)

For each category of investment a separate programme of projects exists which spans a four year period. Because of the nature of the types of projects included in the programmes it has been the practice for some time to phase plans over a medium-term timeframe in order to show the way some schemes run over several years.

In line with best practice the land and buildings programme is developed so as to meet ongoing maintenance demands as well as to support the development of land and buildings investment and its subsequent management.

The fleet and operational equipment programme reflects the need to maintain a comprehensive fleet of vehicles with acceptable asset lives, equipped to the correct standard to meet current and planned service delivery requirements.

The ICT programme contains projects designed to develop and maintain the communications and technological infrastructure, to support both operational and organisational needs.

Traditionally IT, vehicles and operational equipment have either been leased or funded from revenue and hence did not feature in the Capital Programme, but are the subject of revenue bids for funding. Following the introduction of the Prudential Code, work was undertaken to review the cost effectiveness of leasing compared with long-term borrowing and a number of previously leased items are now being included as part of the four year Capital Programme. Discussions regularly take place with our treasury and leasing advisers, Capita Treasury Solutions, to ascertain for our specific Authority at that point in time, what the optimal funding options are.

All proposed schemes are assessed against set criteria to establish the extent to which they support the strategic objectives and Authority's priorities.

The Authority has implemented an asset management process that ensures all its assets are procured, maintained and disposed of in an efficient and effective way to provide value for money to the council tax payer.

The buildings programme for 2022/23 onwards has been developed on the basis that at present there are no further plans to change the type or location of fire stations and therefore the bulk of investment in premises is directed towards enhancement and the provision of new facilities for training and enhanced national resilience. However, it is an area that may change due to joint working/collaboration.

Historically, vehicles and equipment for frontline response and community fire safety have followed certain levels of specification and requirements. Following a comprehensive review of the emergency response fleet, a number of innovative changes are being made to the current fleet. These changes will deliver a fleet of vehicles aligned to the emergency response required to be mobilised to the identified risk profile of Bedfordshire.

The Capital Programme for 2022/23 is fully funded by revenue contributions of £869k, with a contribution from the Capital reserves of £488k.

It is unknown how fire and rescue authorities will be funded for capital expenditure in the next Spending Review period.

6. Other Considerations

6.1. **Key Budget Assumptions and Uncertainties:**

2022/23 Budget Process- Assumptions/Uncertainties

Current Assumptions:

- One year settlement for 2022/23 (Final settlement February 2022)
- The FF Employer Pensions Grant will be received for 2022/23 at £1.7m again as a grant, likely to be part of settlement 2023/24 onwards
- The 1.25% employer National Insurance increase will be part of Government Funding (part of new Grant £409,624)
- Current assumption is that this is a one off grant where in excess of the NI impact (estimated at circa £170k, so this grant is reduced from 2023/24 onwards)
- Collection Fund positions as per early indications – so all surpluses for Council Tax and deficits for Business Rates
- All longstanding grants received in 2021/22 will continue in 2022/23. This includes, New Dimensions, Fire link, MTA
- Green Book pay award 3% April 2022 onwards (1.75% April 2021 yet to be finalised). Modelling 4% too 2022/23.
- Grey Book pay award 3% July 2022 onwards. Modelling other 4% too in 2022/23.
- Council Tax referendum limit remains at 2% as announced by the Chancellor (£5 increase for lowest 8 council tax authorities).
- Taxbase increasing post the reduction due to the pandemic (final taxbase figures due from unitaries in January 2022 at the latest)
- Business rates increasing not decreasing
- No Capital Funding (bidding round not announced)
- Fire Grant/Emergency Services Mobile Communications Programme (ESMCP) funded – *Potential large funding risk here*. MAIT funding
- Utilities and fuel costs increase will continue to increase, therefore 30% gas and 25% electricity increases built into the budget

Other – the Authority wants to build in an Environmental Impact budget, to invest in reducing greenhouse gasses and becoming more green.

Uncertainties:

- What, if any, allocation will be given to Authorities to deliver efficiencies/savings
- How much Prevention and Protection Grant we will receive
- As above, how much of the Employer Pension Grant at £1.7m will be included as part of the settlement/CSR from 2023/24 onwards. It could be subject to reduction in the following years.

- If the new grant of £409k will continue at this level and therefore be more than just NI grant in future years (as above, prudent approach taken here)
- FF pensions – impact from the Remedy and associated costs (internal resourcing, payment to Administrators), immediate detriment costs and other pension related matters.
- Impact from Business Rates Retention (no Revenue Support Grant) potentially a future year in the MTRP
- Impact from recent CSR and funding for 2023/24 to 2024/25 and Spending Review for 2025/26 (year 4)
- Impact from delayed formula funding review (year unknown)
- Recruitment profile/establishment/retirements – associated recruitment/training costs
- New savings/efficiencies in the medium term
- Collaboration (PCC – including awaited White Paper and potential impacts on governance, Ambulance (servicing, co-responding, falls, bariatric funding?), Police etc) – and associated costs/savings/investments
- Medium term property strategy (Emergency Cover Review, One Public Estate, HQ, workshops, sharing etc)
- Contingent Liabilities/Assets included in the Statement of Accounts
- EU directives/legislative changes/post Brexit impacts such as supply chain and cost increases
- Implications arising from the Day Crewing and Retained pensions
- Strike expenditure potential over the course of the four year MTRP
- Interest and inflation rate fluctuations
- Outcomes of Retained Duty System project (budget increase/decrease)
- Outcome of Grey book pay review – broadening the role, pay award
- Outcome of Emergency Cover Review Project (now at stage two, looking forward)
- Outcome of contaminants work both locally and nationally and potential additional expenditure here.

6.2 Equality Impact:

The challenging economic environment in which the Service is operating means that it is sometimes necessary to make difficult and unpopular decisions. A number of the major changes included within the Authority's strategic priorities for the medium-term and thus supported by financial provision within this MTFS, particularly those associated with transformational efficiency savings, will be of this type. The Authority recognises that equality legislation does not prevent it from making these decisions but gives an opportunity to demonstrate its commitment to equality, diversity and inclusion and to ensure such decisions are based on robust evidence and taken in accordance with the Public Sector Equality Duty.

The Authority, therefore, ensures that robust equality analysis is carried out, paying due regard to the impact on our community and staff, where policies, procedures and practices are changing. Decisions, where appropriate, will also be informed by the wider context to ensure particular groups are not unduly affected by the cumulative effects of different decisions. All decisions will be documented through equality impact

assessment ensuring fairness, transparency and accountability. This information will be published in line with the requirements of the Public Sector Equality Duty.

6.3. Data Quality:

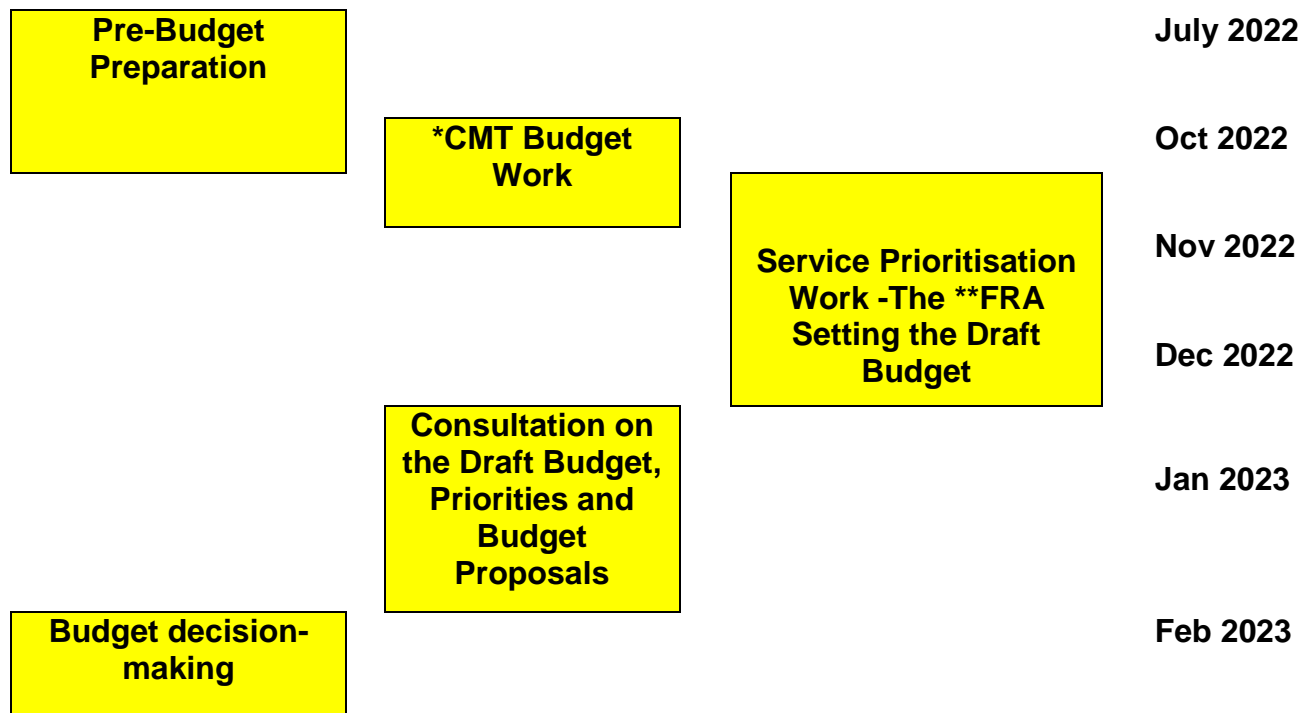
The Authority is committed to achieving and maintaining fit for purpose, quality data enabling sound decision making and informed planning. This is vitally important with key documents, such as this MTFS and the Authority seeks to continually improve the quality characteristics of such data with particular emphasis on accuracy, validity, reliability, timeliness, relevance and completeness.

Systems for assurance and validation of our data are in place, for example Performance Indicators are supported by data proformas which include descriptors, data sources, and change control. A data issues log is maintained that considers severity, impact and mitigation. The Authority’s Business Improvement Programme incorporates process re-engineering to assure our data at the point of entry following the ‘record once and use many times’ principle, delivering new ways of working and business systems where appropriate.

6.4. Budget Setting Process for Future Years:

The summary diagram below shows the key stages that will be followed by the Authority in setting future year’s budgets. In order to ensure proper process and timescales, it incorporates budget planning from July, setting a draft budget in December for consultation, followed by a final budget set in February.

Diagram 1: The budget setting timetable



*CMT= Corporate Management Team

**FRA= Fire and Rescue Authority

Reserves Strategy – Budget 2022/23 to 2025/26

1 Introduction and Background

1.1 Reserves are an essential part of good financial management. They help the Authority to cope with unpredictable financial pressures and plan for future spending commitments. The level, purpose and planned use of reserves are important factors for the Authority to consider in developing the Medium-Term Financial Strategy (MTFS) and setting the annual budget.

1.2 Section 43 of the Local Government Finance Act 1992 requires that, when setting the budget for the forthcoming year, precepting authorities should have regard to the level of reserves needed to provide sufficient resources to finance estimated future expenditure, plus any appropriate allowances that should be made for contingencies.

Best practice on the use and management of reserves and balances is provided by CIPFA and the Local Authority Accounting Panel (LAAP) guidance, specifically LAAP Bulletin 99 - 'Local Authority Reserves and Balances'. This was issued in July 2014, but since then many references have been made to the scale of public sector reserves by various parties.

In May 2018 the Government published the New Fire and Rescue Services Framework which introduces a requirement for Combined Fire and Rescue Authorities to publish a Reserve Strategy on their website and outlined the detail which should be included. The relevant paragraphs are detailed in Annex 1 attached.

1.3 In setting the budget, the Authority decides what it will spend and how much income it needs from limited fees/charges and the council tax to supplement government funding. The Authority may choose to fund some of its spending from its reserves, or set aside some of its income to increase reserves for future spending.

Having the right level of reserves is important. If reserves are too low, there may be little resilience to financial shocks and sustained financial challenges.

1.4 Authorities are free to determine the reserves they hold. Members are responsible for ensuring that the Authority's reserves are part of the MTFS and need to be appropriate for circumstances. The Chief Finance Officer has a duty to provide members with advice on the level of reserves.

1.5 Fire and Rescue Authorities face significant challenges. The unprecedented reduction in government funding since 2010/11, rising costs and growing demand for many services are all testing the Authority's financial management and resilience. The position is potentially to become tougher with again only a one year settlement for 2022/23 despite there being a three year Comprehensive Spending Review, and potential Funding Formula and Business Rates Retention reviews to take place. There are also continuing pressures from the pandemic.

1.6 Current and future financial challenges pose significant, and increasing, risks for the Authority. The Authority may consider using reserves to balance competing pressures, for example:

- Using reserves to offset funding reductions and protect services – although this can only be a short-term strategy as reserves are a one-off funding resource – and/or invest in making changes that reduce the cost of providing services in the longer term.
- Increasing reserves to strengthen resilience against future, uncertain cost pressures. A feature of the previous budget strategy and MTFS, was that reserves were built up to be used to support the budget and fund investment in delivering savings through transformation and improving services. The Transformational Budget Reserve is now being utilised to offset the budget gap as strategically planned and importantly invest in service transformation and environmental initiatives.

2. The approach to setting the Reserves Strategy

2.1 The Reserves Strategy is integral to the MTFS and the annual budget setting process. This strategy includes:

- Information showing the current level of reserves
- Consideration of the forward strategy for reserves needed to support the Authority's MTFS
- A summary of the financial risks facing the Authority in conjunction with
- An explanation of the purpose and level of any earmarked reserves
- Details of the plans for reserves within the published budget

2.2 Reserves will be monitored throughout the year and the level of reserves reported as part of the year end accounting processes.

3 Why the Authority holds reserves

3.1 We use different terms to refer to the reserves depending on why they are held. Terms we use in this report have the following meanings:

- General – the main balance that the Authority wishes to set aside. This is the £2.4m and is compared annually to other Combined Fire Authorities. This has reduced, as planned, from the previous £2.6m.
- Available earmarked reserves – funds we hold set aside to meet known or predicted future spending or ring-fenced by previous Authority decisions (such as the Collaboration Reserve)
- Other reserves the Authority holds but which are not available to fund their general spending; some reserves with statutory restrictions on how they can be spent, such as capital receipts or specific revenue grants
- Total reserves – the sum of earmarked, other and General

- 3.2 Available earmarked reserves include funds for contingent spending that is hard to predict (risk-based reserves) – for example property or vehicle damage, or reserves to cover shortfalls in investment income, pay award projections and so on.
- 3.3 Reserves are distinct from provisions. Provisions are funds set aside for probable future liabilities where the timing and amounts are uncertain

Delivering a balanced budget

- 3.4 There are a number of reasons why a Fire and Rescue Authority or Local Authority might hold reserves, these include to:-

- (a) Mitigate potential future risks such as increased demand and costs;
- (b) Help absorb the costs of future liabilities;
- (c) Temporarily plug a funding gap should resources be reduced suddenly;
- (d) Enable the Authority to resource one-off policy developments and initiatives without causing an unduly disruptive impact on Council Tax;
- (e) Spread the cost of large scale projects which span a number of years.

Reserves only provide one-off funding so the Authority aims to avoid using reserves to meet regular and ongoing financial commitments, other than as part of a sustainable medium-term budget plan.

Long-Term Sustainability - Reserves are an essential tool to ensure long term budget stability particularly at a time when the Authority is facing significant year on year reductions in grant funding over the medium term. Due to the fact that funding for future Capital Projects is held as an Earmarked Reserve, the overall level of reserves held by the Authority is currently still high, but will reduce significantly as the Capital programme progresses.

Reserve balances have been identified as a key indicator of financial health and the Authority continues to have an appropriate level of reserves to deal with identified risks. As a minimum, there are sufficient balances to support the budget requirements and provide an adequate contingency for budget risks.

- 3.5 The Local Government Finance Act 1992 requires the Authority to calculate its expected outgoings and income for the year – including any additions to or use of reserves. Where expected outgoings exceed expected income, the difference is the Authority's tax requirement for that year.
- 3.6 If unplanned costs are incurred during the year that are not funded externally – for example, by a grant from government or an insurance policy – or the Authority experiences a shortfall in expected income/funding, there will be few options if it is to deliver to budget. Raising extra income or making in-year savings may have an unacceptable impact on service users. Therefore the Authority may want to consider using reserves to balance spending and income.

- 3.7 The 2022/23 to 2025/26 MTFFS assumes that there will be utilisation of the Transformation Reserve for budgeting and transformation/innovation/environmental purposes. It forecasts that this reserve will be usable to balance future years budgets. The MTRP details the utilisation of General Reserve (line 86).

4 Reserves and the management of risks – Annual Review

- 4.1 With regard to the Authority's financial stability, reserves are used to manage risks. There are certain earmarked reserves that have been set aside for specific risks, for example: insurance/protection, ill health and early retirement, HR matters, Health and Safety matters, grant loss, Pensions/Pay uncertainties, budget pressures and one that was new for 2021/22 a Collection Fund deficit reserve. These reserves and the potential pressures that need to be managed are reviewed as part of the budget setting process. The review of reserves in year and the forecast of a forecast large Collection Fund deficit, led to the FRA in October 2020 establishing an earmarked reserve for this from the 2020/21 year end underspend.
- 4.2 The Authority also manages unforeseen financial shocks by maintaining a General Fund/Working Balance. The Authority's agreed policy is to maintain working balance at £2.4m. Some Authorities set a minimum desired percentage and although the Authority has not done this, the policy would maintain general balances at approximately 7% of the net budget. This level of working balance is kept under review and the Chief Finance Officer has expressed a view that the level is reasonable as part of the budget setting process.

Increasing Financial Risks

- 4.3 The risk environment for local government has significantly increased. This strategy identifies the following issues that have increased risk:
- Continued reductions in Government funding with now three years of only annual settlements, although there was a three year CSR for 2022/23, only the police sector had indicative high level funding figures given beyond 2022/23.
 - Potential changes in the grant funding methodology from 2023/24 onwards – Formula Funding Review, Business Rates review and Spending Review
 - Significant movement and growth in resident population numbers brings pressures to a range of services and requires more investment in infrastructure – could have impacts on hydrant and operational provision
 - Localisation of business rates presents a collection rate risk, an economic downturn risk and a risk in respect of backdated appeals – From 2023/24, potentially, Business Rates Retention Scheme and no RSG
 - A key new uncertainty is the outcome of the Remedy for the age discrimination case (McCloud) and the impact that this may have financially

on Fire and Rescue Services. A new £1m earmarked reserve has been set up to cover this and the unknown cost of employer contributions and Administrator payments (as well as pay awards).

- Any impacts from Brexit and supplies still could have a financial impact.
- Collection Fund deficits and the volatility of the taxbase during and post the pandemic.

On-going risks in the current strategy

4.4 In addition to the new risks there are still the risks that are usually managed within the MTFs and the Corporate Risk Register.

5 Budgeted Reserves – Risk Assessment

5.1 The forecast Earmarked Reserves usage assumed as part of the budget strategy are included in the Medium Term Revenue Plan.

5.2 The forecast value of General Fund Reserves as at 1st April 2022 is £2.4m as detailed in Table 1 below.

Table 1: Risk Assessed General Reserves

Description	Likelihood	Impact	£'000
Large scale failure of Personal Protective Equipment or other safety critical equipment	Possible	Significant	300
Major incident within the County/Region	Likely	Significant	650
Failure of operational vehicle prior to planned replacement in Capital Programme/unforeseen inability to provide service requirements	Possible	Significant	300
Failure of a major supplier	Likely	Significant	300
Failure/corruption/security breach of ICT System	Possible	Significant	200
Non-specific General Reserves to meet any other unforeseen service requirements			650
Total General Reserves			2,400

5.4 The reserves below have been set aside for foreseen circumstances that may necessitate usage. They are annually reviewed and if not deemed necessary, released to support the revenue budget. Some have been set up as a result of

base revenue budget scrutiny, where budgets in the past were held for just in case events necessitated their use. Where this was so, these have been removed from base revenue budget and an earmarked reserve created. The large items, such as ESMCP, Hydrants and the Replacement mobilising system, are where the spend is unknown so these amounts have indicatively been set aside to avoid budget pressure in the medium term and to assist with the Medium Term budget setting. The items listed below are not contractually or legally committed, at this point in time. All are clearly linked to supporting the Authority's service delivery plans.

5.5 The earmarked reserves are detailed in Table 2 below.

Table 2: Earmarked Reserves

Description	£'000
Emergency Services Mobile Communications Programme (ESMCP) reserve – Emergency Services Network (ESN)	180
Replacement Mobilising Project	100
Contingency for doubtful debts	10
Hydrant installation (taken out of revenue budget due to uncertainty)	225
Goods and services, contractual inflation in excess of assumptions (1%)	80
Potential liability as a result of legal/disciplinary action in relation to Personnel and/or Health and Safety issues (includes expected contaminant works at initially £100k)	200
Adverse weather conditions resulting in higher than average numbers of emergency incidents (excludes Bellwin incidents)	150
Sudden absenteeism of a large number of personnel across the whole of the Service due to pandemic or similar	125
Ill-health retirements in excess of budget provision/injury pension	125
Unplanned urgent property works (eg roof repairs)	100
Contingency for insufficient Insurance cover (additional contribution)	25
Interruption to Business Continuity (including Industrial Action)	100
Unplanned urgent maintenance/replacement of particular item of equipment (eg engine or gearbox wearing out/failing earlier than anticipated)	50
Invest to Save/Innovation Fund (these have been taken out of annual revenue budgets)	60
ICT Innovation/Application Development	75
Pensions/Pay reserve (£1m set as part of the 2020/21 budget)	1,000
Total Requirement	2,605

5.5 Other Reserves for noting:

- Collaboration Reserve £2.378m (includes 2017/18 year end additional contribution of £498k from Home Office Pensions refund)
- Capital Receipts Reserve £507k

There is also a Capital Reserve that holds the approved funding where schemes run over the financial year end, this includes vehicles, property works and ICT projects.

Annex 1 – Extract from National Framework reference reserves

Reserves

1.1

Sections 31A, 32, 42A and 43 of the Local Government Finance Act 1992 requires billing and precepting authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement.

1.2

Fire and rescue authorities should establish a policy on reserves and provisions in consultation with their chief finance officer. General reserves should be held by the fire and rescue authority and managed to balance funding and spending priorities and to manage risks. This should be established as part of the medium-term financial planning process.

1.3

Each fire and rescue authority should publish their reserves strategy on their website, either as part of their medium term financial plan or in a separate reserves strategy document. The reserves strategy should include details of current and future planned reserve levels, setting out a total amount of reserves and the amount of each specific reserve that is held for each year. The reserves strategy should cover resource and capital reserves and provide information for the period of the medium term financial plan (and at least two years ahead).

1.4

Sufficient information should be provided to enable understanding of the purpose(s) for which each reserve is held and how holding each reserve supports the fire and rescue authority's medium term financial plan. The strategy should be set out in a way that is clear and understandable for members of the public, and should include:

- how the level of the general reserve has been set;
 - justification for holding a general reserve larger than five percent of budget; and
 - details of the activities or items to be funded from each earmarked reserve, and how these support the FRA's strategy to deliver a good quality service to the public.
- Where an earmarked reserve is intended to fund a number of projects or programmes (for example, a change or transformation reserve), details of each programme or project to be funded should be set out.

1.5

The information on each reserve should make clear how much of the funding falls into the following three categories:

- a. Funding for planned expenditure on projects and programmes over the period of the current medium term financial plan.
- b. Funding for specific projects and programmes beyond the current planning period.
- c. As a general contingency or resource to meet other expenditure needs held in accordance with sound principles of good financial management (e.g. insurance)



Bedfordshire

Fire and Rescue Service

BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

Capital Strategy

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1. **Introduction**

- 1.1 This Capital Strategy outlines how Bedfordshire Fire and Rescue Authority intend to optimise the use of available capital resources to assist in achieving its objectives. The strategy therefore sets out the corporate framework for planning and financing capital in pursuit of the Authority's objectives.
- 1.2 Capital expenditure is a considerable cost to the Authority and it is necessary to ensure that work, projects and equipment of a capital nature are properly identified, evaluated and prioritised whilst ensuring associated revenue implications are fully understood and affordable.
- 1.3 Historically, the Authority has used a number of sources of capital financing to fund capital projects, including borrowing, specific grants, capital receipts, revenue contributions and leasing.
- 1.4 The Authority is committed to ensuring that Value for Money (VFM) is embedded in the decision making process, and the Capital Strategy takes account of the concept of VFM through the capital decision making framework that is in place.

2. **The Role of the Capital Strategy**

- 2.1 The Capital Strategy has a significant role to play in assisting the Authority to achieve its objectives. The Authority has a vision of 'to provide an excellent Fire and Rescue Service' and within this vision has two strategic aims:
 - To maximise the safety of our communities by whatever means possible.
 - To deliver a modern, well managed and effective Fire and Rescue Service of which we can all be proud.
- 2.2 It is essential that the Authority has a capital portfolio that fully supports the vision and priorities that have been set. It is also essential that the provision of appropriate capital assets considers all aspects of VFM, ensuring benefit for the Authority and the local taxpayer.
- 2.3 The purpose of this strategy is therefore to provide a framework that transparently demonstrates how the investment of capital resources contributes to the achievement of the vision and key priorities set out in the Corporate Plan and Community Risk Management Plan (CRMP).

2.4 **The Strategy:**

- Shows how the investment of capital resources contributes to the achievement of key priorities set out in the Strategic Plan.
- Provides a framework for the consideration of capital options that are competing for scarce capital resources.
- Provides a framework for the management and monitoring of the capital programme.
- Sets out the processes for generating capital investment proposals and the appraisal of options.
- Demonstrates how the revenue implications of capital investment are taken into account.
- Raises the profile of capital and asset management with Members, staff, partners and the public, to ensure the economic, efficient and effective use of the Authority's assets.

2.5 By implementing the Capital Strategy, the Authority has a framework in place to consider and implement recommendations from the Strategic Asset Management Plan (AMP) and the individual asset management plans for Land and Buildings, Vehicles and Operational Equipment and ICT. This approach will also ensure that capital investment is sustainable, and VFM is routinely considered across all aspects of capital investment.

3. **Managing the Capital Strategy**

3.1 A Capital Strategy Team (CST) will oversee all developments relating to the use and management of capital resources in respect of the capital programme, ensuring that asset planning, acquisition, financing and use is consistent with the Strategic Plan and CRMP.

3.2 The CST will ensure that the capital programme is formulated so as to support the delivery of the Authority's priorities. The broad role of the CST will be to oversee:

- Preparation of the capital programme.
- Assessment of the capital programme bids.
- Assessment of capital value for money considerations.
- Advise the Corporate Services Policy and Challenge Group of ongoing and imminent capital schemes.
- The commissioning of post implementation reviews.
- Assessment of revenue implications of the capital programme and individual schemes.
- Informing the content of the Medium-Term Financial Plan in relation to capital expenditure and associated revenue implications.

3.3 The CST will also oversee compilation and review of the Asset Management Strategy and ensure that information flows between the Capital Strategy, AMPs, ICT Strategy, HR Strategy, Service Delivery Strategy and the Medium-Term Financial Strategy.

3.4 The Membership of the Service's Capital Strategy Team is as follows:

- Chief Fire Officer
- Deputy Chief Fire Officer
- Head of Finance/Treasurer
- Specialist staff seconded to the CST as required

3.5 The CST is supported by a Capital Working Group, as and when required, to assist in developing capital investment submissions for consideration by CST, and to prepare the capital programme based on CST recommendations. The membership of the Group is as follows:

- Treasurer (Section 151 Officer)
- Chief Accountant (Deputy Section 151 Officer)
- Property Manager
- Strategic Support Manager
- Information Systems Manager

4. **The Capital Strategy and the Strategic Planning Process**

4.1 The Capital Strategy will reflect the key strategic plans of the Authority. It is essential that all key strategic documents produced by the Authority inform the Capital Strategy, and it is equally important that strategic documents give consideration to the capital framework that is in place when considering proposals that impact on assets and capital expenditure.

4.2 The strategic planning process links the key plans and strategies of the organisation including the CRMP and the MTFS.

5. **The Role of Partnerships**

5.1 The Authority recognises that strategic priorities can only be achieved by working in partnership with other agencies.

5.2 The advantages of partnership working are clear. With Government funding streams becoming increasingly target based and focused on partnership working, the benefits of partnership working could include access to additional sources of funding for the Authority.

6. **Key Strategic Priorities and the Capital Strategy**

- 6.1 As explained within the MTFs, the Authority's strategic priorities are driven by the Authority's vision of 'to provide an excellent Fire and Rescue Service' together with its aims and objectives. These are realised through a number of strategic priorities identified through a process of Strategic Assessment, which in turns guides the production of the annual CRMP and the specific priorities, projects and programmes within it. The implications of these for capital expenditure are reflected within the Capital Strategy and Programme.
- 6.2 The process of risk assessment inherent within the CRMP, ensures that the Authority fully understands the nature and extent of the risks to the community and the actions that need to be prioritised to address these risks. The Plan sets out how to reduce these risks, as well as how to deliver services effectively, taking account of external influences such as the National Framework, national assessment processes, improvement plans and the financial resources available to the Authority.
- 6.3 The Capital Strategy is designed to assist in achieving these objectives and priorities. By ensuring that the Authority's capital assets are appropriate to the demands that the Corporate Plan places upon them, financial planning can ensure resources are sustainable in the years ahead.
- 6.4 The practical implications of how the Capital Strategy supports the Authority's planning by providing information relating to the links between the strategic priorities of the Authority, are set out in the following section.
- 6.5 Consultation is a key aspect of setting strategic priorities, and the Authority undertakes detailed consultation with the public in relation to the CRMP.

7. **Links between Strategic Priorities and Capital Investment**

- 7.1 The Authority recognises that there is a requirement to invest in capital assets to realise its strategic priorities. The Capital Strategy has four key strands to its approach to capital investment and asset maintenance:

7.1.1 *Buildings:*

Repairs and Maintenance investment in 'fit for purpose' fire stations and buildings is essential in providing a community safety service that meets the demands of a modern fire and rescue service. The Authority has undertaken a complete review of its existing premises and, by investing in existing property maintenance, the Authority can continue to provide building assets to meet its strategic aims.

7.1.2 *Capital Investment:*

The Authority has historically provided a significant element of capital funding for the replacement or ongoing enhancement of building stock. However, the Fire and Rescue Service improvement agenda requires the Authority to assess existing building stock and take consideration of the role of community fire stations and how this impacts on the existing estate. A recent example of this approach is the newest Fire Station at Dunstable, which was designed to meet the needs of staff and the public. Investment in the station was related to all of the strategic priorities and the CRMP, and has resulted in a modern fit for purpose Community Fire Station that provides an asset for the benefit of the local communities. The Authority recognises that there is a requirement to invest in the building stock and has undertaken a review of building assets with a view to

producing options for improvement and replacement in line with the CRMP. Additionally, future capital investment decisions will need to be mindful of the Public Sector Equality Duty.

By investing in existing building stock and identifying requirements for new buildings, the Authority can demonstrate a commitment to meeting its strategic priorities through capital investment. It is recognised that the community engagement agenda and associated improvement to building stock will require capital investment. This investment requirement has been acknowledged by the Authority – see section 9.

7.1.3 *Vehicles and Equipment:*

The Authority plans for vehicle and equipment replacement over generally a fifteen year period. The Authority is committed to ensuring that its front line appliances, which provide vital means of responding to incidents, are fit for purpose. To this end, a twelve/fifteen year lifespan policy for rescue pumps and special appliances has been adopted.

The replacement programme is fully costed and is included within the capital programme and Medium-Term Financial Strategy. The Authority's Capital Strategy acknowledges the necessity of ensuring that adequate provision is made for new and replacement equipment as appropriate. The ongoing replacement programme demonstrates value for money by replacing appliances and equipment within the most appropriate timescales. Vehicles are rotated between stations to ensure that there is a more equal use of them. For example, retained stations pumps where use may be low, may be swapped with Luton where use is the highest. Increasingly, the CRMP has required the Authority to examine alternative types of vehicles and, to this end the Authority is examining alternative vehicles that may offer increased efficiency and improved value for money. The Authority also has regard to the National Procurement Strategy when considering capital acquisitions.

7.1.4 *National Modernisation Projects:*

The Authority is committed to the Government's strategy of preparedness in order to deal with the impact of any exceptional incidents that could occur within the country. The Capital Strategy takes into account the need to ensure that the Authority's building infrastructure is capable of providing the necessary support for this type of work. The Authority has been committed to supporting national projects aimed at ensuring there is a resilient infrastructure in place to deal with large scale and widespread incidents.

The FiReControl project that was due to provide a regional control centre in Cambridge ceased. The Authority is now replacing its own mobilisation system in conjunction with Essex FRS. The Authority was successful in 2011/12 in securing a DCLG grant of £1m to fund this work in collaboration with Essex FRS.

Firelink will provide a wide area radio network offering resilience and inter-operability between fire and rescue services. New Dimensions grant cover local costs associated with hosting and maintaining skills associated with national resilience vehicles. The Authority expects to continue to receive both grants.

8. **Capital Resourcing**

- 8.1 There are numerous methods of financing the capital programme. Historically, the Authority has utilised borrowing, leasing, capital grants, capital receipts and revenue contributions to fund the capital programme.

- 8.2 The Authority has identified the need to review its estate and ensure that buildings are fit for purpose and meet the requirements of the public and staff.
- 8.3 The Authority undertakes an assessment of the most cost-effective means of funding the capital programme. Future programmes that include increased expenditure in relation to building works will be assessed according to capital investment criteria including:
- Expected duration of service for new assets.
 - Potential for fundamental changes to service provision over a twenty-five year period.
 - Likelihood of alternative methods of finance becoming available over the short to medium-term.
 - The revenue implications of capital expenditure.
 - Demonstrating VFM.
- 8.4 The Local Government Act 2003 introduced a new Prudential regime for capital expenditure. Local Authorities are free to borrow if they can afford the debt without extra government support. Authorities must, however, demonstrate to Members that capital spending plans are affordable, sustainable and prudent.
- 8.5 The Chartered Institute of Public Finance and Accountancy's (CIPFA) Prudential Code requires the Authority to report a number of key prudential indicators. Authorities are free to undertake unsupported prudential borrowing, subject to meeting certain criteria.
9. **Resource Allocation**
- 9.1 The existing capital programme is mainly concentrated in the areas of premises and vehicle acquisition. Resource allocation has, in the past, matched the requirements of the capital programme, subject to this being affordable.
- 9.2 Any capital expenditure bid requires an investment appraisal process to be followed that assesses the suitability of the proposed capital works against key criteria. These bids will be considered by the Capital Strategy Team as part of the medium-term and annual budget setting process.
- 9.3 Resources will be allocated to specific projects depending on the outcome of the assessment of capital bids (see 8.4).

10. **Capital Programme – Implementation and Monitoring**

- 10.1 Capital resources are dependent on capital receipts, capital grants, revenue contributions and the Authority's potential to prudently afford additional borrowing. As the Authority examines its building portfolio and identifies areas for capital investment, there is likely to be a requirement for capital investment that will require funding from these and other available funding streams.
- 10.2 The capital programme is approved by the Authority on an annual basis and provides details of the expected programme over a three year period.
- 10.3 The capital programme is monitored by the Service's Capital Strategy Team, with a view to monitoring expenditure and timescales of individual projects against plan.

11. **Capital Strategy Review**

- 11.1 The Capital Strategy will be reviewed annually to ascertain its effectiveness and enable updates as necessary.

Bedfordshire and Fire and Rescue Service



Fire and Rescue Service

TREASURY MANAGEMENT PRACTICES

2022/23

TREASURY MANAGEMENT PRACTICES

The Treasury Management Practices (TMPs) set out the manner in which this Authority will seek to achieve its treasury management policies and objectives and how it will arrange and control these activities.

The following Treasury Management Practices are in accordance with the requirements of the CIPFA Code on Treasury Management in the Public Services:

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TMP1 RISK MANAGEMENT

The Treasurer will design, implement and monitor all arrangements for the identification, management and control of treasury management risk, will report at least annually on the adequacy/suitability thereof, and will report, as a matter of urgency, the circumstances of any actual or likely difficulty in achieving the organisation's objectives in this respect, all in accordance with the procedures set out in TMP6, Reporting Requirements and Management Information Arrangements. In respect of each of the following risks, the arrangements which seek to ensure compliance with these objectives are set below.

1. Credit and Counterparty Risk Management

This Authority regards a key objective of its treasury management activities to be the security of the principal sums it invests. Accordingly, it will ensure that its counterparty lists and limits reflect a prudent attitude towards organisations with whom funds may be deposited, and will limit its investment activities to the instruments, methods and techniques referred to in TMP4 Approved Instruments Methods and Techniques as listed in the schedule to this document. It also recognises the need to have, and will therefore maintain, a formal counterparty policy in respect of those organisations from which it may borrow, or with whom it may enter into other financing arrangements.

1.1. Policy on the Use of Credit Risk Analysis Techniques

1. The Authority will use credit criteria in order to select creditworthy counterparties for placing investments with.
2. Credit ratings will be used as supplied from all three rating agencies - Fitch, Moodys and Standard and Poors.
3. Treasury management consultants will provide regular updates of changes to all ratings relevant to the Authority.
4. The responsible officer will formulate suitable criteria for assessing and monitoring the credit risk of investment counterparties and shall construct a lending list comprising maturity periods, type, group, sector, country and counterparty limits.

Minimum Ratings 1	Fitch	Moodys	Standard & Poors
Short-term	F1+	P1	A1+
Long-term	AA-	Aa3	AA-
Individual*	C	C	n/a
Support	3	n/a	n/a

* Moodys Financial Strength Rating

Maturity limits will vary from three to twelve months. The maximum limit being twelve months and guidance will be taken from Link Treasury Services creditworthiness service based on using colour, as shown below:

- Purple 2 years
 - Blue 1 year (only applies to nationalised or semi nationalised UK Banks)
 - Orange 1 year
 - Red 6 months
 - Green 3 months
 - No Colour Not to be used for Investments
5. Credit ratings for individual counterparties can change at any time. The Treasurer is responsible for applying approved credit rating criteria for selecting approved counterparties. Treasury Management staff will add or delete counterparties to/from the approved counterparty list in line with the policy on criteria for selection of counterparties.
 6. This organisation will not rely solely on credit ratings in order to select and monitor the creditworthiness of counterparties. In addition to credit ratings it will therefore use other sources of information including:
 - The quality financial press
 - Market data
 - Information on government support for banks and
 - The credit ratings of Banks/Building Societies that government support
 7. Maximum maturity periods and amounts to be placed in different types of investment instrument are as follows:
 - UK and Foreign Banks with a short-term rating of F1 or F1+ and a long-term rating of AA- or higher.
 - UK Building Societies with a short-term rating of F1 or F1+ and a long-term rating of AA- or higher.
 8. Diversification: this organisation will avoid concentrations of lending and borrowing by adopting a policy of diversification. It will therefore use the following:
 - Maximum amount to be placed with any one institution - £5m.
 - Group limits where a number of institutions are under one ownership – maximum of £7m.
 - Link limits.
 - Country limits – a minimum sovereign rating of AA- is required for an institution to be placed on our approved lending list.
 9. Investments will not be made with counterparties that do not have a credit rating in their own right.
 10. Full individual listings of counterparties and counterparty limits as at 4th February 2022 is attached at Annex A.

2. **Liquidity Risk Management**

This Authority will ensure it has adequate though not excessive cash resources, borrowing arrangements, overdraft or standby facilities to enable it at all times to have the level of funds available to it which are necessary for the achievement of its business/service objectives.

This Authority will only borrow in advance of need where there is a clear business case for doing so and will only do so for the current capital programme or to finance future debt maturities.

The Treasury Management Section shall seek to minimise the balance held in the Authority's main bank accounts at the close of each working day. Borrowing or lending shall be arranged in order to achieve this aim. At the end of each financial day any unexpected surplus funds are transferred to the SIBA (Special Interest Bearing Account) account which is available from the Authority's main bank. The balance on this account is instantly accessible if the group bank account becomes overdrawn. Should this balance exceed the Group Limit then excess funds will be transferred to the Authority's Barclays account. The balance on the Barclays account is also instantly accessible.

- All payments over £50,000 have to be authorised by the Treasurer or Deputy S151 Officer.
- There are no specific insurance or guarantee facilities as the above arrangements are regarded as being adequate to cover all unforeseen occurrences.

3. **Interest Rate Risk Management**

This Authority will manage its exposure to fluctuations in interest rates with a view to containing its interest costs, or securing its interest revenues, in accordance with the amounts provided in its budgetary arrangements as amended in accordance with TMP6 Reporting requirements and management information arrangements.

It will achieve this by the prudent use of its approved financing and investment instruments, methods and techniques, primarily to create stability and certainty of costs and revenues, but at the same time retaining a sufficient degree of flexibility to take advantage of unexpected, potentially advantageous changes in the level or structure of interest rates. This should be the subject to the consideration and, if required, approval of any policy or budgetary implications.

The details of the Authority's views on interest rates are laid out for the coming financial year in the Treasury Management Strategy Report in the prior year to the activity.

The Treasury Management Strategy Report to the Authority each year approves the following limits:

- Authorised limit for external debt
- Operational boundary for external debt
- Upper limit on fixed interest rate exposures
- Upper limit on variable interest rate exposures
- Upper and lower limits for the maturity structure of borrowing
- Total principal sums invested for periods over 365 days

The indicator for the authorised limit for external debt is the maximum the Authority will allow itself to borrow in each financial year. It includes long-term debt, overdrafts, other long-term liabilities and short-term borrowing (to cover temporary cash shortages).

The operational boundary is the day-to-day or 'normal' limit for borrowing. It includes all long-term debt plus the normal overdraft limit.

4. Exchange Rate Risk Management

This Authority will manage its exposure to fluctuations in exchange rates so as to minimise any detrimental impact on its budgeted income/expenditure levels.

The Authority will, as far as possible, limit its exposure to exchange rate fluctuations by ensuring as many transactions as possible are carried out in sterling.

5. Refinancing Risk Management

This Authority will ensure that its borrowing, private financing and partnership arrangements are negotiated, structured and documented, and the maturity profile of the monies so raised are managed, with a view to obtaining offer terms for renewal or refinancing, if required, which are competitive and as favourable to the organisation as can reasonably be achieved in the light of market conditions prevailing at the time.

It will actively manage its relationships with its counterparties in these transactions in such a manner as to secure this objective, and will avoid over reliance on any one source of funding if this might jeopardise achievement of the above.

The Authority will establish through its Prudential and Treasury Indicators the amount of debt maturing in any year/period.

Any debt rescheduling will be considered when the difference between the refinancing rate and the redemption rate is most advantageous and the situation will be continually monitored in order to take advantage of any perceived anomalies in the yield curve.

The reasons for any rescheduling to take place will include:

- a. the generation of cash savings at minimum risk;
- b. to reduce the average interest rate;
- c. to amend the maturity profile and /or the balance of volatility of the debt portfolio.

The maturity profile of the Authority's debt will be reviewed regularly in association with the Authority's Treasury Management Advisers where necessary. Such reviews will seek to determine whether or not market conditions are suitable for refinancing any of the Authority's debt to allow more advantageous borrowing terms. The revenue consequences of refinancing will be evaluated prior to the transaction being completed. The effect on the maturity profile prudential indicator will be analysed to ensure that any changes to the profile are within limits. Any rescheduling would only be undertaken after consultations between the Treasurer.

Rescheduling will be reported to the FRA (Fire and Rescue Authority) at the meeting immediately following it's action/in the annual review report.

5.1 Projected Capital Investment Requirements

The responsible officer will prepare a four year plan for capital expenditure for the Authority. The capital plan will be used to prepare a four year revenue budget for all forms of financing charges.

The definition of capital expenditure and long term liabilities used in the Code will follow recommended accounting practice as per the Code of Practice on Local Authority Accounting.

In considering the affordability of its capital plans, the Authority will consider all the resources currently available/estimated for the future together with the total of its capital plans, revenue income and revenue expenditure forecasts for the forthcoming year and the three following years and the impact these will have on council tax. It will also take into account affordability in the longer term beyond this four year period.

The Authority budgeted for revenue contributions for capital expenditure in the 2021/22 budget and continues to do so in the 2022/23 revenue budget.

The Authority will use the definitions provided in the Prudential Code for borrowing (65), capital expenditure (66), capital financing requirement (67), debt (68), financing costs (69), investments (70), net borrowing (71), net revenue stream (72), other long term liabilities (73).

6. Legal and Regulatory Risk Management

This Authority will ensure that all of its treasury management activities comply with its statutory powers and regulatory requirements. It will demonstrate such compliance, if required to do so, to all parties with whom it deals in such activities. In framing its credit and counterparty policy under TMP1[1] credit and counterparty risk management, it will ensure that there is evidence of counterparties' powers, authority and compliance in respect of the transactions they may effect with the organisation, particularly with regard to duty of care and fees charged.

This Authority recognises that future legislative or regulatory changes may impact on its treasury management activities and, so far as it is reasonably able to do so, will seek to minimise the risk of these impacting adversely on the organisation.

CIPFA published the updated Treasury Management and Prudential Codes on 20th December 2021. CIPFA has stated that there will be a soft introduction of the codes with local Authorities not being expected to have to change their TMSS/AIS reports for 2022/23 as full implementation would be required from 2023/24.

The treasury management activities of the Authority shall comply fully with legal statute, guidance, Codes of Practice and the regulations of the Authority. These are:

- CIPFA's Treasury Management Codes of Practice and Guidance Notes 2017
- CIPFA Prudential Code for Capital Finance in Local Authorities revised 2017
- CIPFA Treasury Management in the Public Services Guidance Notes 2018
- CIPFA statement 17.10.18 on borrowing in advance of need and investments in commercial properties
- CIPFA Bulletin 02 Treasury and Capital Management Update October 2018
- Statutory investment guidance where it has been updated in 2018
- Statutory MRP guidance where it has been updated in 2018
- CIPFA Guide for Chief Financial Officers on Treasury Management in Local Authorities 1996
- CIPFA Standard of Professional Practice on Treasury Management 2002

- CIPFA Standard of Professional Practice on Continuous professional Development 2005
- CIPFA Standard of Professional Practice on Ethics 2006
- The Good Governance Standard for Public Services 2004
- LAAP Bulletins
- Code of Practice on Local Authority Accounting in the United Kingdom: A Statement of recommended Practice
- Local Government Act 2003
- SI 2003 No 3146 Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 and associated commentary 10.12.03
- SI 2004 No 533 Local Authorities (Capital Finance and Accounting) (Amendment) (England) Regulations 2004 8.3.04
- SI 2003 No 3146 Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 and associated commentary 10.12.03
- SI 2004 No 534 Local Authorities (Capital Finance and Accounting) (Amendment) (England) Regulations 2004 8.3.04
- Guidance on Investments ODPM 12.3.2004 (revised 1.4.10)
- Local Authorities (Capital Finance and Accounting) (Amendment) (England) Regulations 2006 Statutory Instrument No. 521
- SI 2007 No 573 Local Authorities (Capital Finance and Accounting) (Amendment) (England) Regulations 2007
- Local Government and Public Involvement in Health Act 2007 s238(2) – power to issue guidance; to be used re: MRP
- SI 2008 No 414 f(Capital Finance and Accounting) (Amendment) (England) Regulations 2008
- SI 2009 No 321 (Capital Finance and Accounting) (Amendment) (England) Regulations 2009
- SI 2009 No 2272 The Local Authorities (Capital Finance And Accounting) (England) (Amendment) (No.2) Regulations 2009
- SI 2009 No 3093 The Local Government Pension Fund Scheme (Management and Investment of Funds) Regulations 2009
- SI 2010 No 454 (Capital Finance and Accounting) (Amendment) (England) Regulations 2010
- Revised Guidance on Investments CLG 1.4.2010 (Revised 2018)
- PWLB circulars on Lending Policy
- Financial Services Authority's Code of Market Conduct
- The Authority's Standing Orders relating to Contracts
- The Authority's Financial Regulations
- The Authority's Scheme of Delegated Functions

6.1 **Procedures for Evidencing the Authority's Powers to Counterparties**

The Authority's powers to borrow and invest are contained in legislation:

Investing: Local Government Act 2003, Section 12

Borrowing: Local Government Act 2003, Section 1

In addition, it will make available on request the following:

- a. the Scheme of Delegation of Treasury Management activities which is contained in the Annual Investment Strategy, Appendix 6, which states which officers carry out these duties;
- b. the document which sets which Officers are the authorised signatories.

Lending shall only be made to counterparties on the Approved Lending list. This list has been compiled using advice from the Authority's treasury advisers based upon credit ratings supplied by Fitch, Moodys and Standard and Poors.

The responsible officer shall take appropriate action with the Authority the Chief Fire Officer/Chief Executive and the Chair of the Authority to respond to and manage appropriately political risks such as change of majority group, leadership in the Authority, change of Government etc.

The Monitoring Officer is currently Mr J Atkinson. The duty of this officer is to ensure that the treasury management activities of the Authority are lawful.

The Assistant Chief Officer is Treasurer, with the CA (Chief Accountant) who is the deputy S151 Officer; the duty of this officer is to ensure that the financial affairs of the Authority are conducted in a prudent manner and to make a report to the Authority if he has concerns as to the financial prudence of its actions or its expected financial position.

7. **Fraud, Error and Corruption, and Contingency Management**

The Authority will ensure that it has identified the circumstances which may expose it to the risk of loss through fraud, error, corruption or other eventualities in its treasury management dealings. Accordingly, it will employ suitable systems and procedures, and will maintain effective contingency management arrangements, to these ends.

The Authority will, therefore:

- a. seek to ensure an adequate division of responsibilities and maintenance at all times of an adequate level of internal check which minimises such risks;
- b. fully document all its treasury management activities so that there can be no possible confusion as to what proper procedures are;
- c. staff will not be allowed to take up treasury management activities until they have had proper training in procedures and are then subject to an adequate and appropriate level of supervision;
- d. records will be maintained of all treasury management transactions so that there is a full audit trail and evidence of the appropriate checks being carried out.

7.1. Systems and Procedures, Including Internet Services

7.1.1 Authority

The Scheme of Delegation to Officers is that overall responsibility for Treasury Management is delegated to the Treasurer. Delegation of other officers is set out in TMP 5 below.

All loans and investments, including PWLB (Public Works Loan Board), are negotiated by the responsible officer or authorised persons.

7.1.2 Procedures

The Treasury Team check and monitor the bank accounts daily by using the on-line service. This is password controlled and only delegated officers have access and are issued with 'Smartcards' to carry out transactions. The Team ensure that all necessary daily transactions are carried out to achieve the maximum interest possible on available funds.

These transactions are authorised and checked by at least two members of the Treasury Team.

CHAPS (Clearing House Automated Payment System) payments are now available on-line too. These are same-day payments. However, any CHAPS payments have to be authorised by the Treasurer or the Deputy Section 151 Officer. These are very rarely used, normally for investments only.

7.1.3 Investment and Borrowing Transactions

A detailed spreadsheet register of all loans and investments is maintained by the Treasury Management Team.

A written acknowledgement of each deal is sent promptly to the lending or borrowing institution where transactions are done directly with the organisation.

Written confirmation is received and checked against the dealer's records for the transaction.

Any discrepancies are immediately reported to the Treasurer for resolution.

All transactions placed through brokers are confirmed by a broker note showing details of the loan arranged. Written confirmation is received and checked against the dealer's records for the transaction. Any discrepancies are immediately reported to the Treasurer for resolution.

7.1.4 Regularity and Security

Lending is only made to institutions on the approved list of counterparties.

The delegated officer has a record of all investments maturity dates and loan repayment dates.

All loans raised and repayments made go directly to and from the bank account of approved counterparties.

Brokers have a list of named officials authorised to agree deals.

7.1.5 Checks

- The bank reconciliation is carried out monthly from the bank statement to the financial ledger.
- A debt charge/investment income listing is produced every six months when a review is undertaken against the budget for interest earnings and debt costs
- The Authority will ensure that the external funds we invest in, are accounted for in accordance with proper accounting practices.
- The Authority will treat our external fund(s) as our own investments and will separate the assets into their component parts. As a result, the Authority will only take realised gains and losses and interest (accrued and received) to the Income and Expenditure Account.

7.1.6 Calculations

The calculation of repayment of principal and interest notified by the lender or borrower is checked for accuracy against the amount calculated by the delegated Treasury Officer.

The spreadsheet automatically calculates periodic interest payments of PWLB and other long-term loans. This is used to check the amount paid to lenders.

Average weighted capital loans fund interest rates and debt management expenses are calculated monthly using information from the spreadsheet and a monthly report from our Treasury consultants.

These interest and expense rates are then used to calculate the principal, interest and debt management expense charges to the Loans Fund.

7.2 Emergency and Contingency Planning Arrangements

Arrangements are in place within the Finance Department's Business Continuity Plan for Treasury Management.

In the event of the failure of the Internet Banking System then all information required to carry out the daily procedures can be obtained by phone from the Authority's bank. BACS/CHAPS payments may be made by using paper forms and faxing to the bank, after all relevant authorising signatories are obtained.

It is possible for the delegated member of the Treasury Team to access the on-line banking from home, should the need arise.

All members of the Treasury Management Team are familiar with this plan and new members will be briefed on it.

All computer files are backed up on the server to enable files to be accessed from remote sites.

7.3 Protection Policy/Insurance

The Authority's current protection policy is with the Fire and Rescue Indemnity Company (FRIC). This is for Motor, Property, Public Liability, Employees/Employers Liability, personal accident, business interruption and computers.

For business travel the Service is insured by Zurich Municipal (ZM). ZM also carry out the service engineering (equipment) inspection.

8. **Market Risk Management**

This Authority will seek to ensure that its stated treasury management policies and objectives will not be compromised by adverse market fluctuations in the value of the principal sums it invests, and will accordingly seek to protect itself from the effects of such fluctuations.

The Authority has no intention of making investments where the principal value can fluctuate (Gilts, CDs, Etc).

TMP 1 SCHEDULE 1 – SPECIFIED AND NON SPECIFIED INVESTMENTS

SPECIFIED INVESTMENTS:

These are sterling investments that do not exceed 365 days and are with:

- an organisation that has a high credit rating;
- other local authority or,
- Central Government.

Strategy for specified Investments:

The Authority expects to have a net surplus of funds throughout 2022/23 and will invest those funds through the money market with those organisations included on its approved lending list (attached as Annex A).

The Authority's approved lending list includes the following organisations which are thus deemed to have a high credit rating:

- UK and Foreign Banks with a short-term rating of F1 or F1+ and a long-term rating of AA- or higher.
- UK Building Societies with a short-term rating of F1 or F1+ and a long-term rating of AA- or higher.

Ratings are those given by Fitch, the credit rating agency. In compiling the lending list, other factors such as legal rating and individual rating, which Fitch also provide, have been taken into consideration. The lending list is regularly reviewed to ensure that the organisations included maintain their credit ratings at the required level.

Investments will be made for terms of up to 365 days. The Authority will consider its cash flow requirements, prevailing market conditions and advice from its Treasury Advisers when determining exact terms for each investment, in order to ensure that it is both favourable and prudent. At the time of writing, interest rates are at a low point.

Non-Specified Investments:

These are any other investments that do not meet the criteria above for Specified Investments.

The Authority has no investments other than the short-term investment of surplus cash through the money market. Under previous regulations the investment of surplus cash was restricted to periods not exceeding 365 days. Under the new regulations that restriction is removed, however investments that do exceed 365 days are classified as non-specified investments because of the greater degree of risk they carry.

The Authority is investigating the use of Property Funds to supplement their investment portfolio and these would be in excess of 365 days. The use of these instruments can be deemed to be capital expenditure, and as such will be an application (spending) of capital resources. The Authority will seek guidance on the status of any fund it may consider using.

SPECIFIED INVESTMENTS: (All such investments will be sterling denominated, with maturities up to maximum of 1 year, meeting the minimum 'high' rating criteria where applicable.)

	* Minimum 'High' Credit Criteria	Use
Debt Management Agency Deposit Facility	--	In-house
Term deposits – local authorities	--	In-house
Term deposits – banks and building societies **	Green	In-house

Countries included on Lending List: (as at 04.02.2022)

- AAA
 - Australia
 - Denmark
 - Germany
 - Luxembourg
 - Netherlands
 - Norway
 - Singapore
 - Sweden
 - Switzerland

- AA+
 - Canada
 - Finland
 - U.S.A.

- AA
 - Abu Dhabi (UAE)
 - France

- AA-
 - Belgium
 - Hong Kong
 - Qatar
 - **U.K.**

Term deposits with nationalised banks and banks and building societies

	Minimum Credit Criteria	Use	Max % Limit	Max Maturity Period
UK banks	Orange	In-house	50%	1 year
UK banks and Building Societies	Red	In-house	50%	6 months
UK banks and Building Societies	Green	In-house	50%	100 days
UK banks and Building Societies	No Colour	In-house	Not to be used	
UK part nationalised banks	Blue	In-house	90%	1 year
DMADF	AAA	In-house	Unlimited	6 months
Local Authorities	N/A	In-house	50%	5 years
Money Market Funds LVNAV	AAA	In-house and Fund Managers		1 year
Ultra-Short Dated Bond Funds with a credit score of 1.25	AAA	In-house and Fund Managers		1 year
Ultra-Short Dated Bond Funds with a credit score of 1.5	AAA	In-house and Fund Managers		1 year
Non-UK Banks	Orange	In-house and Fund Managers	50%	1 year

Accounting treatment of investments. The accounting treatment may differ from the underlying cash transactions arising from investment decisions made by this Authority. To ensure that the Authority is protected from any adverse revenue impact, which may arise from these differences, we will review the accounting implications of new transactions before they are undertaken.

NON-SPECIFIED INVESTMENTS

The Authority is investigating the use of Property Funds to supplement their investment portfolio and these would be in excess of 365 days. The use of these instruments can be deemed to be capital expenditure, and as such will be an application (spending) of capital resources. The Authority will seek guidance on the status of any fund it may consider using.

TMP 2 PERFORMANCE MEASUREMENT

1. Evaluation and Review of Treasury Management Decisions

The Authority has a number of approaches to evaluating treasury management decisions:

- a. quarterly reviews carried out by the Treasury Management Team,
- b. reviews with our treasury management consultants,
- c. annual review after the end of the year as reported to full FRA,
- d. half yearly/quarterly/other monitoring reports to FRA,
- e. comparative reviews,
- f. strategic, scrutiny and efficiency value for money reviews.

2. Periodic Reviews during the Financial Year

The Treasurer holds a treasury management review meeting with the Treasury Management Team every quarter to review actual activity against the Treasury Management Strategy Statement and cash flow forecasts.

This will include:

- a. Total debt (both on-and off balance sheet) including average rate and maturity profile.
- b. Total investments including average rate and maturity profile and changes to the above from the previous review and against the TMSS.

3. Reviews with Our Treasury Management Consultants

The Treasury Management Team holds reviews with our consultants every six months to review the performance of the investment and debt portfolios. Our consultants also provide a monthly Investment portfolio.

4. Annual Review after the End of the Financial Year

An Annual Treasury Report is submitted to the FRA each year after the close of the financial year. The report details the performance of the debt/investment portfolios. This report contains the following:

- a. total debt and investments at the beginning and close of the financial year and average interest rates,
- b. borrowing strategy for the year compared to actual strategy,
- c. investment strategy for the year compared to actual strategy,
- d. explanations for variance between original strategies and actual,
- e. debt rescheduling done in the year,
- f. actual borrowing and investment rates available through the year,
- g. comparison of return on investments to the investment benchmark,
- h. compliance with Prudential and Treasury Indicators,
- i. other.

5. **Comparative Reviews**

When data becomes available, comparative reviews are undertaken to see how the performance of the Authority on debt and investments compares to other Authorities with similar size portfolios (but allowing for the fact that Prudential and Treasury Indicators are locally set). Data used will be sourced from:

- CIPFA Treasury Management statistics published each year for the last complete financial year.
- Reviews from Treasury Advisers (Link).

6. **Benchmarks and Calculation Methodology**

6.1 **Debt Management**

- Average rate on all external debt.
- Average period to maturity of external debt.
- Average period to maturity of new loans in previous year.

6.2 **Investment**

This Authority will use an investment benchmark to assess the investment performance of its investment portfolio of overnight 7 day SONIA (Sterling Overnight Index Average) compounded rate.

7. **Consultants'/Advisers' Services**

This Authority's policy is to appoint full-time professional treasury management consultants and separate leasing advisory consultants.

8. **Policy on External Managers (Other Than Relating to Superannuation Funds)**

The Authority's policy is not to appoint external investment fund managers.

TMP 3 DECISION-MAKING AND ANALYSIS

1. Funding, Borrowing, Lending, and New Instruments/Techniques

1.1 Records to Be Kept

The Treasury Section has a paper treasury management system backed up by electronic records in which all investment and loan transactions are recorded. Full details of the system are covered in the user manual. The following records will be retained:

Daily cash balances and forecasts

Money market rates obtained by email from brokers/banks

Dealing slips for all money market transactions

Brokers' confirmations for investment and temporary borrowing transactions

Confirmations from borrowing/lending institutions where deals are done directly

PWLB loan confirmations

PWLB debt portfolio schedules.

1.2 Processes to Be Pursued

Cash flow analysis

Debt and investment maturity analysis

Ledger reconciliation

Review of opportunities for debt restructuring

Review of borrowing requirement to finance capital expenditure (and other forms of financing where those offer value for money)

Performance information (eg monitoring of actuals against budget for debt charges, interest earned, debt management; also monitoring of average pool rate, investment returns etc.)

1.2 Issues to Be Addressed

1.3.1 *In respect of every treasury management decision made the Authority will:*

- a. above all be clear about the nature and extent of the risks to which the Authority may become exposed;
- b. be certain about the legality of the decision reached and the nature of the transaction, and that all authorities to proceed have been obtained;
- c. be content that the documentation is adequate both to deliver the Authority's objectives and protect the Authority's interests, and to deliver good housekeeping;
- d. ensure that third parties are judged satisfactory in the context of the Authority's creditworthiness policies, and that limits have not been exceeded;
- e. be content that the terms of any transactions have been fully checked against the market, and have been found to be competitive.

1.3.2 *In respect of borrowing and other funding decisions, the Authority will:*

- a. consider the ongoing revenue liabilities created, and the implications for the organisation's future plans and budgets;
- b. evaluate the economic and market factors that might influence the manner and timing of any decision to fund;
- c. consider the merits and demerits of alternative forms of funding, including funding from revenue, leasing and private partnerships;
- d. consider the alternative interest rate bases available, the most appropriate periods to fund and repayment profiles to use.

1.3.3 *In respect of investment decisions, the Authority will:*

- a. consider the optimum period, in the light of cash flow availability and prevailing market conditions;
- b. Consider the alternative investment products and techniques available, especially the implications of using any which may expose the Authority to changes in the value of its capital.

TMP 4 APPROVED INSTRUMENTS, METHODS AND TECHNIQUES

1. Approved Activities of the Treasury Management Operation

Borrowing

Lending

Debt repayment and rescheduling

Consideration, approval and use of new financial instruments and treasury management techniques

Managing the underlying risk associated with the Authority's capital financing and surplus funds activities

Managing cash flow

Banking activities

Leasing

2. Approved Instruments for Investments

The Authority must approve an Annual Investment Strategy in compliance with Government Guidance on Local Government Investments issued under Section 15 (1) (a) of the Local Government Act 2003. This sets out the Authority's policies for managing its investments and for giving priority to the security and liquidity of those investments.

3. Approved Techniques

The strategy deals with the credit ratings defined for each category of investments ensuring security and liquidity of investments.

4. Approved Methods and Sources of Raising Capital Finance

Finance will only be raised in accordance with the Local Government Act 2003 and within this limit the Authority has a number of approved methods and sources of raising capital finance. These are:

On Balance Sheet

PWLB

Internal (capital receipts and revenue balances)

Leasing (not operating leases)

Fixed

●

●

●

Variable

●

●

●

Other Methods of Financing

Government and EC Capital Grants

Operating leases

Borrowing will only be done in Sterling. All forms of funding will be considered dependent on the prevailing economic climate, regulations and local considerations. The responsible officer has delegated powers in accordance with Financial Regulations, Standing Orders, the Scheme of Delegation to Officers Policy and the Treasury Management Strategy to take the most appropriate form of borrowing from the approved sources.

5. **Investment Limits**

The Annual Investment Strategy sets out the limits and the guidelines for use of each type of investment instrument.

6. **Borrowing Limits**

See the Treasury Management Strategy Statement and Prudential and Treasury Indicators.

TMP 5 ORGANISATION, CLARITY AND SEGREGATION OF RESPONSIBILITIES AND DEALING ARRANGEMENTS

1. Allocation of Responsibilities

1.1 Fire and Rescue Authority

- Receiving and reviewing regular reports on treasury management policies, practices and activities.
- Recommending approval of annual strategy.
- Approval of amendments to the organisation's adopted clauses, treasury management policy statement and treasury management practices.
- Budget consideration and approval.
- Approval of the division of responsibilities.
- Approving the selection of external service providers and agreeing terms of appointment.

1.2 Treasurer

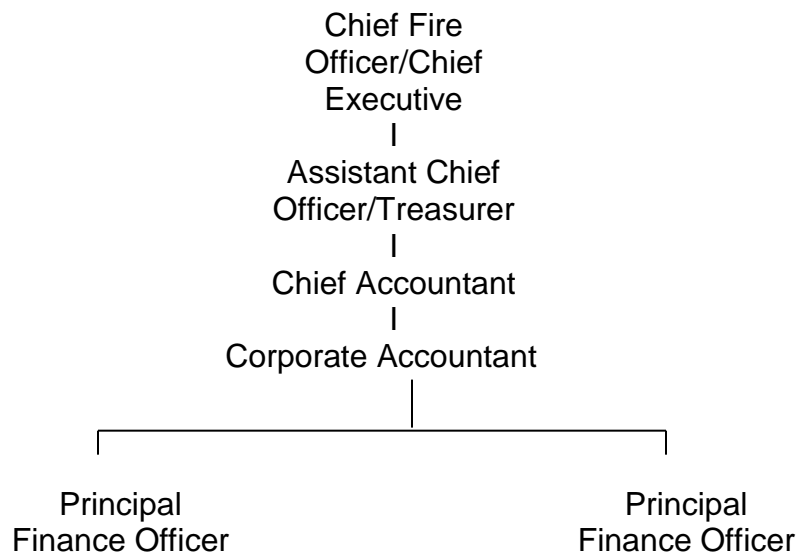
- Reviewing the treasury management policy and procedures and making recommendations to the responsible body.

2. Principles and Practices Concerning Segregation of Duties

The following duties must be undertaken by separate officers:

Dealing	Negotiation and approval of deal. Receipt and checking of brokers confirmation note against loans diary. Reconciliation of cash control account. Bank reconciliation.
Accounting Entry	Production of transfer note. Processing of accounting entry.
Authorisation/Payment of Deal	Entry onto system. Approval and payment.

3. Treasury Management Organisation Chart



4. Statement of the Treasury Management Duties/Responsibilities of each Treasury Post

4.1 **The Responsible Officer (Treasurer)**

The responsible officer is the person charged with professional responsibility for the treasury management function and in this Authority is the Treasurer.

This person will carry out the following duties:

- a. recommending clauses, treasury management policy/practices for approval, reviewing the same regularly, and monitoring compliance;
- b. submitting regular treasury management policy reports;
- c. submitting budgets and budget variations;
- d. receiving and reviewing management information reports;
- e. reviewing the performance of the treasury management function;
- f. ensuring the adequacy of treasury management resources and skills, and the effective division of responsibilities within the treasury management function;
- g. ensuring the adequacy of internal audit, and liaising with external audit;
- h. recommending the appointment of external service providers;
- i. the responsible officer has delegated powers through this policy to take the most appropriate form of borrowing from the approved sources, and to make the most appropriate form of investments in approved instruments;
- j. the responsible officer may delegate his power to borrow and invest to members of his staff. The Chief Accountant and the Treasury Management Team must conduct all dealing transactions, or staff authorised by the responsible officer to act as temporary cover for leave/sickness. All transactions must be authorised by at least two of the named officers above;

- k. the responsible officer will ensure that Treasury Management Policy is adhered to, and if not will bring the matter to the attention of elected members as soon as possible;
- l. prior to entering into any capital financing, lending or investment transaction, it is the responsibility of the responsible officer to be satisfied, by reference to the Authority's legal department and external advisors as appropriate, that the proposed transaction does not breach any statute, external regulation or the Authority's Financial Regulations;
- m. it is also the responsibility of the responsible officer to ensure that the Authority complies with the requirements of The Non-Investment Products Code (formerly known as the London Code of Conduct) for principals and broking firms in the wholesale markets.

4.2 The Chief Accountant

The responsibilities of this post will be:

- a. adherence to agreed policies and practices on a day-to-day basis,
- b. supervising Treasury Management staff,
- c. monitoring performance on a day-to-day basis,
- d. submitting management information reports to the responsible officer,
- e. identifying and recommending, opportunities for improved practices.

4.3 The Chief Fire Officer/Chief Executive

The responsibilities of this post will be:

- a. Ensuring that the system is specified and implemented.
- b. Ensuring that the responsible officer reports regularly to the Fire & Rescue Authority on treasury policy, activity and performance.

4.4 The Finance Business Partner

The responsibilities of this post will be:

- a. With guidance from the Chief Accountant ensuring that the system is specified and implemented.
- b. Ensuring that the Principal Finance Officers fulfil the responsibilities set out below.

4.5 The Principal Finance Officers

The responsibilities of this post will be:

- a. Monitoring the daily cashflow and day-to-day transactions.
- b. Execution of transactions.
- c. Maintaining relationships with counterparties and external service providers.
- d. Monitoring investments and loans with regards to maturing and repayment dates.
- e. Monthly bank reconciliations.

- f. Ensuring all paperwork for raising loans and investments is recorded correctly and is in accordance with the Treasury Management Strategy.

4.6 Internal Audit

The responsibilities of Internal Audit will be:

- a. Reviewing segregation with approved policy and treasury management practices.
- b. Reviewing segregation of duties and operational practice.
- c. Assessing value for money from treasury activities.
- d. Undertaking probity audit of treasury function.

4.7 Absence Cover Arrangements

Both Principal Finance Officers have access, passwords and smartcards to enable them to use the on-line banking service for all day-to-day transactions.

4.8 Dealing Limits

There are no dealing limits for individual posts.

4.9 Settlement Transmission Procedures

A formal form/letter signed by two agreed cheque signatories setting out each transaction is completed where preliminary instructions have been given by telephone. For payments a transfer will be made through the Banks on-line system to be completed by 2.00 pm on the same day.

4.10 Documentation Requirements

For each deal undertaken a record is prepared giving details of dealer, amount, period, counterparty, interest rate, dealing date, payment date(s), broker (if one used).

TMP 6 REPORTING REQUIREMENTS AND MANAGEMENT INFORMATION ARRANGEMENTS

1. Annual Programme of Reporting

- a. Annual reporting requirements before the start of the year:
 - i. review of the organisation's approved clauses, Treasury Management Policy Statement and practices;
 - ii. strategy report on proposed treasury management activities for the year comprising of the Treasury Management Strategy Statement, Annual Investment Strategy and Minimum Revenue Provision Policy Statement.
- b. Mid-year review.
- c. Annual review report after the end of the year.

2. Annual Treasury Management Strategy Statement

- 2.1 The Treasury Management Strategy Statement sets out the specific expected treasury activities for the forthcoming financial year. This strategy will be submitted to FRA for scrutiny and approval before the commencement of each financial year.
- 2.2 The formulation of the annual Treasury Management Strategy Statement involves determining the appropriate borrowing and investment decisions in the light of the anticipated movement in both fixed and shorter-term variable interest rates. For instance, this Authority may decide to postpone borrowing if fixed interest rates are expected to fall, or borrow early if fixed interest rates are expected to rise.
- 2.3 The Treasury Management Strategy Statement is concerned with the following elements:
 - a. Prudential and Treasury Indicators
 - b. current Treasury portfolio position
 - c. borrowing requirement
 - d. prospects for interest rates
 - e. borrowing strategy
 - f. policy on borrowing in advance of need
 - g. debt rescheduling
 - h. investment strategy
 - i. creditworthiness policy
 - j. policy on the use of external service providers
 - k. any extraordinary treasury issue
 - l. the MRP strategy
- 2.4 The Treasury Management Strategy Statement will establish the expected move in interest rates against alternatives (using all available information such as published interest rate forecasts where applicable), and highlight sensitivities to different scenarios.

3. The Annual Investment Strategy Statement

At the same time as the Members receive the Treasury Management Strategy Statement they will also receive a report on the Annual Investment Strategy which will set out the following:

- a. The Authority's risk appetite in respect of security, liquidity and optimum performance.
- b. The definition of high credit quality to determine what are specified investments as distinct from non specified investments.
- c. Which specified and non specified instruments the Authority will use.
- d. Whether they will be used by the in house team, external managers or both (if applicable).
- e. The Authority's policy on the use of credit ratings and other credit risk analysis techniques to determine creditworthy counterparties for its approved lending list.
- f. Which credit rating agencies the Authority will use.
- g. How the Authority will deal with changes in ratings, rating watches and rating outlooks.
- h. Limits for individual counterparties and group limits.
- i. Country limits.
- j. Levels of cash balances.
- k. Interest rate outlook.
- l. Budget for investment earnings.
- m. Policy on the use of external service providers.

4. The Annual Minimum Revenue Provision

This statement will set out how the Authority will make revenue provision for repayment of its borrowing using the four options for so doing and will be submitted at the same time as the Annual Treasury Management Strategy Statement.

5. Policy on Prudential and Treasury Indicators

- 5.1 The Authority approves before the beginning of each financial year a number of treasury limits which are set through Prudential and Treasury Indicators.
- 5.2 The responsible officer is responsible for incorporating these limits into the Annual Treasury Management Strategy Statement, and for ensuring compliance with the limits. Should it prove necessary to amend these limits, the responsible officer shall submit the changes for approval to the FRA.

6. Mid-Year Review

The Authority will review its treasury management activities and strategy on a six monthly basis. This review will consider the following:

- a. activities undertaken,
- b. variations (if any) from agreed policies/practices,
- c. interim performance report,
- d. regular monitoring,
- e. monitoring of treasury management indicators for local authorities.

7. Annual Review Report on Treasury Management Activity

An annual report will be presented to the FRA at the earliest practicable meeting after the end of the financial year, but in any case by the end of September. This report will include the following:

- a. transactions executed and their revenue (current) effects,
- b. report on risk implications of decisions taken and transactions executed,
- c. compliance report on agreed policies and practices, and on statutory/regulatory requirements,
- d. performance report,
- e. report on compliance with CIPFA Code recommendations,
- f. monitoring of treasury management indicators

8. Management Information Reports

Management information reports will be prepared at least twice a year by the Treasurer and will be presented to the FRA.

These reports will contain the following information:

- a. a summary of transactions executed (may want to add brokers used and fees paid) and their revenue (current effects);
- b. measurements of performance including effect on loan charges/investment income;
- c. degree of compliance with original strategy and explanation of variances;
- d. any non-compliance with Prudential limits or other treasury management limits.

TMP 7 BUDGETING, ACCOUNTING AND AUDIT ARRANGEMENTS

1. Statutory/Regulatory Requirements

The Accounts are drawn up in accordance with the Code of Practice on Local Authority Accounting in Great Britain that is recognised by statute as representing proper accounting practices. The Authority has also adopted in full the principles set out in CIPFA's 'Treasury Management in the Public Services - Code of Practice' (the 'CIPFA Code'), together with those of its specific recommendations that are relevant to this Authority's treasury management activities.

2. Accounting Practices and Standards

Due regard is given to the Statements of Recommended Practice and Accounting Standards (SORP's) as they apply to Local Authorities in Great Britain.

3. Sample Budgets/Accounts/Prudential and Treasury Indicators

The Treasurer will prepare a four year medium term financial plan with Prudential and Treasury Indicators for treasury management which will incorporate the budget for the forthcoming year and provisional estimates for the following two years. This will bring together all the costs involved in running the function, together with associated income. The Treasurer will exercise effective controls over this budget and monitoring of performance against Prudential and Treasury Indicators, and will report upon and recommend any changes required in accordance with TMP6.

4. List of Information Requirements of External Auditors

- Reconciliation of loans outstanding in the financial ledger to treasury management records.
- Maturity analysis of loans outstanding.
- Certificates for new long term loans taken out in the year.
- Reconciliation of loan interest, discounts received and premiums paid to financial ledger by loan type.
- Calculation of loans fund interest and debt management expenses.
- Calculation of interest on working balances.
- Interest accrual calculation.
- Principal and interest charges records.
- Analysis of any deferred charges.
- Calculation of loans fund creditors.
- Annual Treasury Report.
- Treasury Management Strategy Statement and Prudential and Treasury Indicators.
- Review of observance of limits set by Prudential and Treasury Indicators.

- Calculation of the Minimum Revenue Provision.
- Treasury Management consultants valuations including investment.
- Income schedules and movement in capital values.

5. **Monthly Budget Monitoring Report**

Monthly electronic Budget Monitoring reports are produced for the CMT and go out monthly. Whilst a written budget monitoring report goes to CMT regularly. The report is intended to highlight any variances between budgets and spend in order that the Authority can assess its financial position. Details of treasury management activities are included within this report.

TMP 8 CASH AND CASHFLOW MANAGEMENT

1. Arrangements for Preparing/Submitting Cash Flow Statements

Cash flow projections are prepared annually, monthly and daily. The annual and monthly cash flow projections are prepared from the previous years' cash flow records, adjusted for known changes in levels of income and expenditure and also changes in payments and receipts dates. These details are supplemented on an ongoing basis by information received of new or revised amounts to be paid or received as and when they are known.

2. Bank Statements Procedures

The Authority receives weekly bank statements and a daily download of data from its bank. All amounts on the statement are checked to source data from Payroll, Creditors etc.

A formal bank reconciliation is undertaken on a monthly basis by a Principal Finance Officer (PFO).

3. Payment Scheduling and Agreed Terms of Trade With Creditors

Our policy is to pay creditors within 30 days of the invoice date and this effectively schedules the payments. This Authority will not allow Creditors to set up a Direct Debit, unless Utilities, to ensure that the Authority maintains control of all outgoing payments and is not subject to any possible fraudulent automatic payments.

4. Arrangements for Monitoring Debtors/Creditors Levels

The Treasurer is responsible for monitoring the levels of debtors and creditors. A monthly Debtors and Creditors reconciliation is carried out monthly by a PFO.

5. Procedures for Banking of Funds

All money received by an officer on behalf of the Authority will without unreasonable delay be passed to the Finance Admin Assistants (FAA), to deposit in the Authority's banking accounts. The FAA will notify a PFO each week of cash and cheques being banked the next day so that the figures can be taken into account in the daily cash flow.

TMP 9 MONEY LAUNDERING

This Authority is alert to the possibility that it may become the subject of an attempt to involve it in a transaction involving the laundering of money.

Accordingly, it will maintain procedures for verifying and recording the identity of counterparties and reporting suspicions, and will ensure that staff involved in this are properly trained. The present arrangements, including the name of the officer to whom reports should be made, are detailed below:

1. Background Legislation

There are several Acts of Parliament and the FSA (Financial Services and Markets Act 2000) has also made provisions relating to money laundering, with the main legislation being contained in the Criminal Act 1993 (which contains the provision to implement the EU Money Laundering Directive).

Detailed money laundering regulations came into effect on 1 March 2004 under SI 2003 No 3075, and this Statutory Instrument, along with the Acts listed below, cover the main compliance requirements.

The key requirements of this legislation cover an area wider than the fairly narrow Treasury Management function, including possessing, or in any way dealing with, or concealing, the proceeds of crime.

Whilst the Authority is not directly required to implement the requirements of the Money Laundering Regulations 2003 (except through this TMP), the implications of the Terrorism Act 2000, the Anti-Terrorism, Crime and Security Act 2001 and The Proceeds of Crime Act 2002 place an onus of responsibility on individuals associated with treasury process to consider its implications.

2. Outline of the Requirements of the Regulations and Statutes

Every Officer should in the course of Authority business implement:

2.1 Identification Procedures

(SI 2003/3075 Money Laundering Regulations, 4 & 5). This regulation applies if:

- a. You are forming a business relationship; or
- b. considering undertaking a one-off transaction; and
 - i. suspect a transaction involves money laundering,
 - ii. a payment is to be made for Euro 15,000 or more (approximately £10,000).
- c. In respect of two or more one-off transactions that the transactions are linked and involve Euro 15,000 or more.

2.2 In these instances you should:

- a. Set up and maintain identification procedures to ensure the counterparty produces satisfactory evidence of his identity.

- b. Follow the procedures to ensure the counterparty provides satisfactory evidence.

2.3 **These procedures should reflect:**

- a. The greater potential for money laundering if the counterparty is not physically present when being identified.
- b. If satisfactory evidence is not obtained the relationship or transaction does not proceed.
- c. If the counterparty acts, or appears to act, for another person, reasonable measures must be taken for the purpose of identifying that person.

2.4 The primary exception to this requirement is if the counterparty carries on FSA regulated business in the UK (or comparable or by overseas regulatory authority) it is not required that you obtain evidence. In this case most treasury transactions will be undertaken with or via relevant businesses, although there may be isolated exceptions such as the Post Office.

2.5 **Record Keeping Procedures (Money Laundering Regulation 6)**

The Authority should maintain procedures covering the retention of records. To ensure compliance, records are required to be kept for 5 years after the end of the transaction or relationship.

2.6 **Internal Reporting Procedures (Money Laundering Regulation 7)**

The Authority maintains internal reporting procedures which document:

- a. the “nominated officer”, the Treasurer is the Money Laundering Reporting Officer (MLRO) who will receive nominations under this regulation;
- b. any other person in the organisation to whom information may arise which may result in them knowing or suspecting reasonable grounds for knowing or suspecting money laundering, fraud or use of the proceeds of crime;
- c. if the MLRO receives a disclosure they should consider, in the light of all information, whether it gives rise to such knowledge or suspicion; and
- d. if the MLRO determines that the information or matters should be disclosed they should do so to the National Criminal Intelligence Service (see 8. below).

2.7 **Other Procedures (Money Laundering Regulation 3(b))**

The Authority should establish other procedures of internal control and communication as may be appropriate for the purpose of forestalling and preventing money laundering.

2.8 **Training (Money Laundering Regulation 3(c))**

The Authority should take appropriate measures to ensure that relevant employees are:

- a. Made aware of the provisions of these regulations, Part 7 of the Proceeds of Crime Act 2002, Section 117 of the Anti-Terrorism, Crime and Security Act 2001 and sections 18 and 21A of the Terrorism Act 2000 (these deal with the offences and are available from (www.legislation.hmsso.gov.uk))
- b. Given training in how to recognise and deal with transactions which may be related to money laundering.

- c. National Crime Intelligence Service – In the event of an offence or a possible offence you should contact: NCIS Law enforcement personnel: Contact NCIS initially through 020 7238 8000.
- 2.9 In order to address these requirements the Authority has set up the following procedures:
- 2.9.1 *For Treasury Management Purposes:*
1. **Training** – Through this document and specific training, Treasury staff will be kept aware of developments in money laundering regulations. The Treasurer will keep abreast of money laundering issues through publications and internet. The Treasurer will, if required, arrange appropriate training for Treasury Management staff to ensure that they are kept up-to-date with treasury management issues including money laundering.
 2. **Material and regular deposits or borrowing** – For all investment or borrowing counterparties, the ACO and Treasury Officer will ensure that the counterparty has been suitably identified. This will take the form of:
- 2.9.2 *Investment Counterparties* - All investment counterparties which are maintained on the Authority's lending list will be a deposit taker authorised by a regulatory body such as the FSA. Those counterparties not authorised as a deposit taker though the FSA are institutions such as the Bank of England or Post Office and are not required to be the subject of stringent identification procedures, but Treasury staff will review these on a case by case basis.
- 2.9.3 *Borrowing Counterparties* – All borrowing counterparties are dealt with through either the following routes:
- i. **Via Money brokers** – In this instance Money Laundering Regulations 5(2) applies in as much as the combination of the use of brokers and reasonable grounds that the counterparty carried on authorised business in the UK.
 - ii. **Direct dealing** – In this instance the Authority uses only recognised names, ones with credit ratings and to which the Authority has reasonable grounds to expect that the counterparty carries on regulated business in the UK. For a few notable exceptions such as Bank of England or Post Office, the nature of their business does not require stringent identification procedures, but the Authority will undertake procedures to 'know the counterparty'.
- 2.9.4 If any Treasury investment counterparties are not known to the Authority the Treasury Officer will ensure identification of the counterparty by checking the credit rating of the organisation via the Authority's treasury advisers, Sector. This would normally be undertaken during the compilation of the counterparty list. If the counterparty is neither credit rated, nor known to be carrying on regulated business (eg FSA), the Authority will not deal with that organisation.
- 2.9.5 *Small or Irregular Treasury Deposits* – The Authority does not accept deposits from local institutions of individuals.

2.10 Non-Treasury Management Transactions

2.10.1 **Regular cash and other receipts** – The Authority will in the normal operation of its services accept cash payments from individuals or organisations in relation to rents, sundry debtors etc. However the de minimus limit of Euro 15,000 applied in the regulations will mean that the requirements of the regulations do not apply to the majority of the Authority's customers, unless the Authority employee would have reasonable grounds to suspect money laundering activities of crime or is simply suspicious.

2.10.2 Significant cash receipts should be properly evaluated, evidence gathered and if not supported, refused. Any bank payments from unknown or overseas banks should be subject to similar scrutiny.

2.10.3 **Occasional receipts from infrequent customers** – The main receipts accepted by the Authority will be related to capital receipts from the sale of assets, although any other receipts in excess of Euro 15,000 will be reviewed.

2.10.4. **Payments** – The majority of the payments by the Authority will be via the payroll directly to bank accounts. Similarly the majority of creditor payments will be paid via BACS directly to domestic bank accounts or by crossed cheques and so the same controls will apply. In these cases the relevant bank will be required to comply with the money laundering regulations for their clients.

2.10.5 **Cash Payments** – The Authority does not make cash payments.

2.10.6 **Refunds** – A significant overpayment which results in a repayment will be properly investigated and authorised before payment.

2.10.7 **Fraud** – The Authority will regularly review risk areas, materiality and probability of loss.

2.11 Reporting

The Money Laundering Reporting Officer for this Authority is the Treasurer. Any concern of a transaction possibly being linked to either money laundering of the proceeds of crime must be referred to the MLRO for consideration and if the concerns are validated the NCIS must be notified.

2.12 Proceeds of Crime Act 2002

Money laundering has the objective of concealing the origin of money generated through criminal activity. Legislation has given a higher profile to the need to report suspicions of money laundering. The Proceeds of Crime Act (POCA) 2002 established the main offences relating to money laundering. In summary, these are:

- concealing, disguising, converting, transferring or removing criminal property from England and Wales, from Scotland or from Northern Ireland;
- being concerned in an arrangement which a person knows or suspects facilitates the acquisition, retention, use or control of criminal property;
- acquiring, using or possessing criminal property.

These apply to all persons in the UK in a personal and professional capacity. Any person involved in any known or suspected money-laundering activity in the UK risks a criminal conviction. Other offences under the POCA include:

- failure to disclose money-laundering offences
- tipping off a suspect, either directly or indirectly
- doing something that might prejudice an investigation – for example, falsifying a document.

2.13 Terrorism Act 2000

This Act made it an offence of money laundering to become concerned in an arrangement relating to the retention or control of property likely to be used for the purposes of terrorism, or resulting from acts of terrorism. All individuals and businesses in the UK have an obligation to report knowledge, reasonable grounds for belief or suspicion about the proceeds from, or finance likely to be used for, terrorism or its laundering, where it relates to information that comes to them in the course of their business or employment.

2.14 The Money Laundering Regulations 2007

Organisations pursuing relevant business (especially those in the financial services industry regulated by the FSA) are required to appoint a nominated officer and implement internal reporting procedures; train relevant staff in the subject; establish internal procedures with respect to money laundering; obtain, verify and maintain evidence and records of the identity of new clients and transactions undertaken and report their suspicions. In December 2007 the UK Government published the Money Laundering Regulations 2007, which replaced the Money Laundering Regulations 2003.

2.15 Local Authorities

Public service organisations and their staff are subject to the full provisions of the Terrorism Act 2000 and may commit most of the principal offences under the POCA, but are not legally obliged to apply the provisions of the Money Laundering Regulations 2007. However, as responsible public bodies, they should employ policies and procedures which reflect the essence of the UK's anti-terrorist financing, and anti-money laundering, regimes. Accordingly this Authority will do the following:

- a. evaluate the prospect of laundered monies being handled by them;
- b. determine the appropriate safeguards to be put in place;
- c. require every person engaged in treasury management to make themselves aware of their personal and legal responsibilities for money laundering awareness;
- d. make all its staff aware of their responsibilities under POCA;
- e. appoint a member of staff to whom they can report any suspicions. This person is the Treasurer.

2.16 Procedures for Establishing Identity/Authenticity of Lenders

It is not a requirement under POCA for local authorities to require identification from every person or organisation it deals with. However, in respect of treasury

management transactions, there is a need for due diligence and this will be affected by following the procedures below:

The Authority does not accept loans from individuals.

All loans are obtained from the PWLB, other local authorities or from authorised institutions under the Financial Services and Markets Act 2000. This register can be accessed through the FSA website on www.fsa.gov.uk .

When repaying loans, the procedures in 2.17 will be followed to check the bank details of the recipient.

2.17 Methodologies for Identifying Deposit Takers

In the course of its Treasury activities, the Authority will only lend money to or invest with those counterparties that are on its approved lending list. These will be local authorities, the PWLB, Bank of England and authorised deposit takers under the Financial Services and Markets Act 2000. The FSA register can be accessed through their website on www.fsa.gov.uk.

All transactions will be carried out by BACS/CHAPS for making deposits or repaying loans.

TMP 10 TRAINING AND QUALIFICATIONS

The Authority recognises that relevant individuals will need appropriate levels of training in treasury management due to its increasing complexity. There are two categories of relevant individuals:

- a. Treasury management staff employed by the Authority,
- b. Members charged with governance of the Treasury Management function.

All Treasury Management staff should receive appropriate regular training relevant to the requirements of their duties at the appropriate time. The Authority uses the Consultancy services of Link Treasury Services Ltd to provide training for individual members of staff engaged on treasury related activities.

Additionally, training may also be provided on the job and it will be the responsibility of the Treasurer to ensure that all staff under his/her authority receive the level of training appropriate to their duties. This will also apply to those staff who from time to time cover for absences from the Treasury Management Team.

1. Details of Approved Training Courses

Treasury Management staff and Members will go on courses provided by our treasury management consultants, Link Treasury Services Ltd, or on approved treasury management courses by providers such as CIPFA.

2. Records of Training Received by Treasury Staff

The Treasurer will maintain records on all staff and the training they receive.

3. Approved Qualifications for Treasury Staff

Assistant Chief Officer / Treasurer

Title: Treasurer

Professional Qualifications: CPFA

Officer responsible for TM under ACO

Title: Chief Accountant

Professional Qualifications: CGMA

Officer responsible for TM under CA

Title: Corporate Accountant

Professional Qualification: CCAB equivalent or CIMA.

Treasury Manager on a daily basis

Title: Principal Finance Officer

Professional Qualification: AAT

Other TM Team Members

Titles: Principal Finance Officers

Professional Qualifications: AAT

4. **Record of Secondment of Senior Management**

Records will be kept of senior management who are seconded into the Treasury Management Section in order to gain first hand experience of treasury management operations.

5. **Statement of Professional Practice (SOPP)**

Where the Chief Financial Officer is a member of CIPFA, there is a professional need for the CFO to be seen to be committed to professional responsibilities through both personal compliance and by ensuring that relevant staff are appropriately trained.

Other staff involved in treasury management activities who are members of Consultative Committee of Accounting Bodies (CCAB) must also comply with the SOPP.

6. **Member Training Records**

Records will be kept of all training in treasury management provided to Members.

7. **Members Charged With Governance**

Members charged with diligence also have a personal responsibility to ensure that they have the appropriate skills and training for their role.

TMP 11 USE OF EXTERNAL SERVICE PROVIDERS

1. Details of Contracts with Service Providers, Including Bankers, Brokers, Consultants, Advisers

This Authority will employ the services of other organisations to assist it in the field of treasury management. In particular, it will use external consultants to provide specialist advice in this ever more complex area. However, it will ensure that it fully understands what services are being provided and that they meet the needs of this organisation, especially in terms of being objective and free from conflicts of interest.

It will also ensure that the skills of the in-house Treasury Management Team are maintained to a high enough level whereby they can provide appropriate challenge to external advice and can avoid undue reliance on such advice.

Treasury Management staff and their senior management will therefore be required to allocate appropriate levels of time to using the following sources of information so that they are able to develop suitable levels of understanding to carry out their duties, especially in challenge and avoiding undue reliance.

- The quality financial press.
- Market data.
- Information on Government support for banks.
- The credit ratings of that Government support.

2. Banking Services

Nat West

- a. Name of supplier of service is the Nat West Bank.
- b. Regulatory status – banking institution authorised to undertake banking activities by the FSA.
- c. The branch address is:
High Street, Bedford
Corporate Service Team Tel No: 0345 835 1215
- d. Cost of service is variable depending on schedule of tariffs and volumes.
- e. Payments due monthly.
- f. Annual review with the Bank to discuss, agree and sign the Advice of Borrowing Terms and Conditions.

Barclays

- a. Name of second supplier of service is the Barclays Bank.
- b. Regulatory status – banking institution authorised to undertake banking activities by the FSA.
- c. The branch address is:
16/18 St. Peters Street, St. Albans AL3 4DZ
Corporate Service Team Tel No: 0800 027 1319
- d. Cost of service is variable depending on schedule of tariffs and volumes.
- e. Payments due monthly.
- f. Annual review with the Bank to discuss, agree and sign the Advice of Borrowing Terms and Conditions.

3. **Consultants/Advisers Services**

3.1 **Treasury Consultancy Services**

The Authority will seek to take expert advice on interest rate forecasts, annual treasury management strategy, timing for borrowing and lending, debt rescheduling, use of various borrowing and investment instruments, how to select credit worthy counterparties to put on its approved lending list etc.

The performance of consultants will be reviewed by the Treasurer every 6 months to check whether performance has met expectations.

Name and address of supplier of service is:

Link Treasury Services

6th Floor

65 Gresham Street

London

EC2V 7NQ

Tel: 0871 664 6800

- a. Regulatory status: investment adviser authorised by the FSA.
- b. Contract commenced 1 June 2021 and runs for three years to 31 May 2024.
- c. Cost of service is £6,375 + VAT (increasing by 2% each year).
- d. Payments due on 30 June 2021, 30 June 2022 and 30 June 2023.

3.2 **Credit Rating Agency**

The Authority receives a credit rating service through its treasury management consultants, the costs of which is included in the consultant's annual fee.

TMP 12 CORPORATE GOVERNANCE

List of Documents to be Made Available for Public Inspection

The Authority is committed to the principle of openness and transparency in its treasury management function and in all of its functions.

It has adopted the CIPFA Code of Practice on Treasury management and implemented key recommendations on developing Treasury Management Practices, formulating a Treasury Management Policy Statement and implementing the other principles of the Code.

The following documents are available for public inspection:

- Treasury Management Policy Statement
- Treasury Management Strategy Statement
- Annual Investment Strategy
- Minimum Revenue Provision Policy Statement
- Annual Treasury Review Report
- Treasury Management monitoring reports (eg half yearly)
- Annual Accounts and Financial Instruments Disclosure Notes
- Annual Budget
- Four Year Capital Programme
- Minutes of Committee Meetings

BEDFORDSHIRE FIRE AND RESCUE AUTHORITY



STATEMENT OF ACCOUNTS 2021/22

STATEMENT OF ACCOUNTS

2021/22

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AUTHORITY MEMBERSHIP 2021/22

Chair

Councillor J Chatterley (Central Bedfordshire Council)

Vice-Chair

Councillor Y Waheed (Luton Borough Council)

Councillors

Bedford borough Council	Central Bedfordshire Council	Luton Borough Council
C Atkins	R Berry	J Burnett
J Gambold	J Chatterley	K Choudhry
M Headley	P Duckett	D Franks
	D McVicar	Y Waheed
	I Shingler	

The Authority is made up of twelve members who are appointed in proportion to the number of local government electors in each constituent authority area.

At the Annual Meeting on 29 June 2021, and following a governance review trial, the committee structure was confirmed as the full Fire Authority, Executive Committee and Audit and Standards Committee.

Members of the Executive Committee had a special responsibility for one of the following portfolios:

Cllr Chatterley (Chair)	Operational Performance and Resilience
Cllr Choudhry	Prevention and Protection:
Cllr Headley	Digital and Data
Cllr McVicar	Assets and Collaboration
Cllr Waheed	Workforce and Organisational Development

Members of the Audit and Standards Committee were:

Cllr Atkins (Chair)
Cllr Berry
Cllr Burnett
Cllr Duckett
Cllr Franks
Cllr Gambold
Cllr Shingler.

NARRATIVE STATEMENT

Background Information

Population

Bedfordshire Fire and Rescue Service (BFRS) covers an area of approximately 1,234.45 square kilometres (476.94 square miles) and has a population of approximately 675,000 including large towns such as Luton, Bedford, Leighton Buzzard, Dunstable and Kempston.

Travel and Transport

The region is under flight paths to a number of commercial and private airports/airfields and includes Luton Airport which has its own fire and rescue service but is supported by the FRS; no permanent presence, but familiarisation and full emergency planning visits are undertaken. Other significant airfields include Cranfield and Shuttleworth.

BFRS has a number of rivers in the area, and has the use of one rescue boat located at Bedford.

A number of major motorways (A1, M1 etc.), motorway intersections and arterial roads pass through the region. This includes a number of remote roads through countryside.

In addition to the residential risks presented, the geographical area covered includes farming, woodland and forests, major motorway networks, rail network, airport, heritage sites and rivers.

Service Mission and Aims

Mission

The Service's Mission is to provide outstanding fire and rescue services that make Bedfordshire safer and we are committed to doing everything we can to achieve this within the resources we have available to us.

For us, delivering our mission means focusing on the following six aims:

1. **Preventing** fires and other emergencies from happening.
2. **Protecting** people and property when fires happen.
3. **Responding** to fires and other emergencies promptly and effectively.
4. **Empowering** our people as we work together to make Bedfordshire safer.
5. **Utilising** our assets and resources efficiently and effectively.
6. **Maximising** use of data and digital solutions to drive improvements.

We focus on achieving these aims, and use them to develop the key priorities we set out to achieve through our annual action plan.

The Service's Values

Following a period of internal working groups, staff decided on the following Values for the Service to adhere to:

- *We are accountable* – We are transparent, trustworthy, and responsible for our actions
- *We've got your back* – Striving to keep us all safe, while being supportive and inclusive
- *Every contact counts* – Making a positive difference each and every time, with respect and professionalism
- *We dare to be different* – We are bold, we welcome challenge, and we are open to innovative ideas.

Organisational Statistics and Structure

BFRS employs over 600 staff consisting of:

- Wholetime (full time) firefighters.
- On-Call (retained) firefighters.
- Central staff.
- Corporate (support) staff.

There are 14 strategically positioned Fire Stations and an Emergency Communication centre. These include five wholetime stations, crewed 24 hours a day, one day crewed and night retained station and 8 retained stations.

Other Local FRS

BFRS is bordered to the north and east by Cambridgeshire, to the north and west by Northamptonshire FRS, to the south by Hertfordshire and to the south and west by Buckinghamshire FRS.

Management and the Authority

Structure of the Service comprises a Chief Fire Officer and the following Principal Officers (including responsibilities over 2021/22, these will have changed during 2022/23):

- Deputy Chief Fire Officer
 - Response and Preparedness
 - Prevention and Protection
 - Project Management Office
- Assistant Chief Fire Officer
 - Training, Technical and Fleet
 - Human Resources
 - Payroll and EDI
- Assistant Chief Officer
 - Treasurer to the FRA
 - Finance, Property and Facilities
 - ICT, Performance and Insight
 - Strategic Planning and Performance
 - Governance, Media & Comms, Assurance, H&S

Headquarters is located at Kempston, Bedford, which houses the corporate team, directors, central operations, transport & engineering team, training facility, command & control room and a hot fire training facility.

There is a wide range of fire stations within the authority with some having cooking facilities, gyms and sleeping accommodation for fire fighters.

BFRS activities

General: BFRS undertakes day to day emergency response and community safety work and operates from 14 fire stations of varying ages (mainly purpose built and located in city/town/village centres close to residential, commercial and industrial areas with some dating back to the 1960's).

The following table summarises the incidents and activities attended over 2021/22.



As well as firefighting and rescue, the service responds to road traffic collisions, water rescue, flooding, working at height, animal rescues, chemical and decontamination incidents to name a few.

Performance

The Authority annually sets performance measures and receives monitoring reports on these indicators during the year.

There is also an annual overarching performance report presented to the Fire and Rescue Authority. This report is aligned to the Service's strategic objectives and strategies and can be viewed via the link below. The 2021/22 report is yet to be presented to the FRA. The 2020/21 report was presented to the FRA in July 2021 can be viewed via the link below:

<https://bedsfireresauth.moderngov.co.uk/ieListDocuments.aspx?CId=134&MId=439&Ver=4>

Value for Money

All procurements over £25k must involve the Procurement Team and be advertised by the Authority electronically via the Find a Tender / Delta eSourcing portal. This is to ensure that the Authority appropriately makes contracts available to a wide range of suppliers and seeks to obtain value for money in its purchases of goods and services.

In accordance with the Authority's Procurement Policy and Contract Procedures, the route to procurement shall be determined by the application of a set of bandings which are based on the estimated total aggregated value of the contract over the entire contract period (initial term and all possible extension periods):

Band 1 – up to £4,999 – evidence of Best Value

Band 2 – £5,000 – £24,999 – request a minimum of three (3) written quotes in response to an Invitation to Quote

Band 3 – £25,000 – £59,999 – release of a Contracts Finder Notice as a call for a national competition or delivery of a closed tender process under an established Framework Agreement or a Dynamic Purchasing System in response to an Invitation to Tender (ITT) document

Band 4 – £60,000 – up to Find a Tender financial thresholds – release of a Contracts Finder Notice as a call for national competition or delivery of a closed tender process under an established Framework Agreement or a Dynamic Purchasing System in response to an Invitation to Tender (ITT) document

Band 5 – Find a Tender financial thresholds and above – release of a Find a Tender Service Notice as a call for competition at both a national and cross-border level (where relevant).

Bands 1 and 2 will be delivered by the relevant Service Area and Band 3, 4 and 5 Procurements shall be delivered by the Procurement Team as directed by the Authority's Procurement Manager or, in their absence, the Head of Training and Asset Management.

When procuring public contracts (except for utilities and concession contracts), the Authority must act in accordance with relevant national procurement legislation, ensuring that the principles of fairness, transparency, non-discrimination and proportionality are observed and that all procurement activity is conducted in compliance with the Public Contracts Regulations 2015 (as amended from time to time).

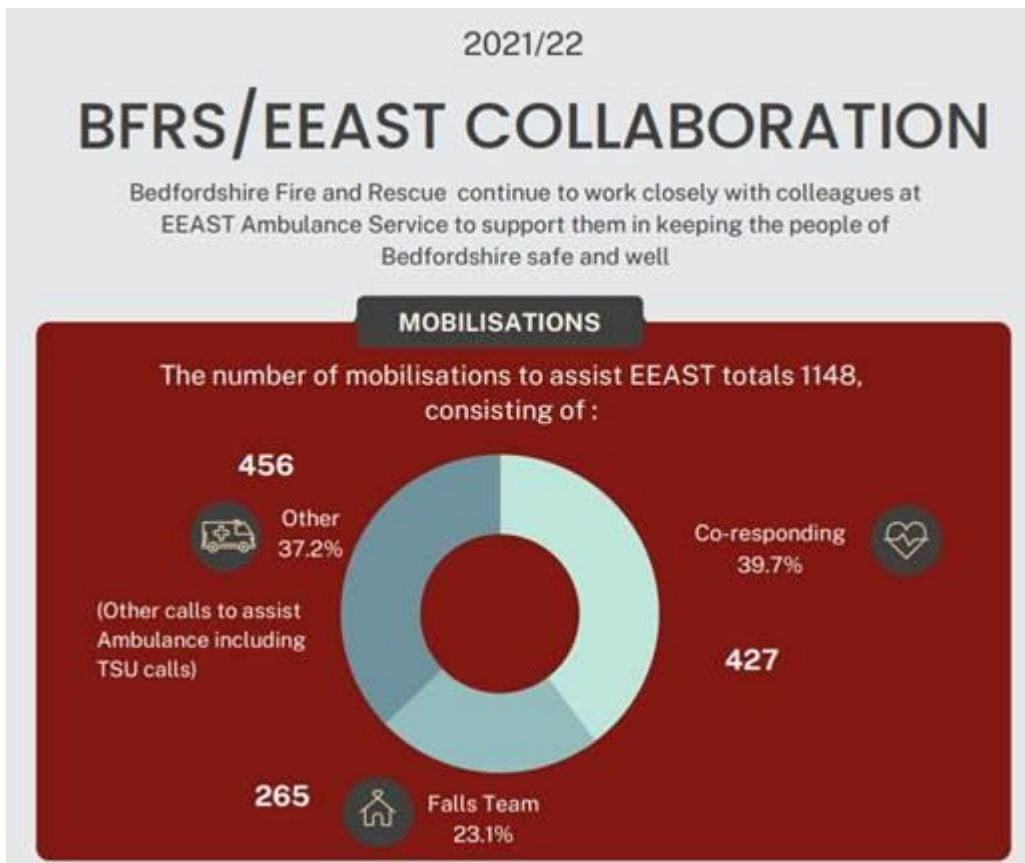
The Authority's mission statement for procurement is:

“Achievement of best value with clearly defined benefits in the commissioning of goods, works and services procured at the right time, within budget and scope and of the required quality in an ethical and socially responsible manner”

The Authority seeks to collaborate with others across the public and private sectors in the procurement of its requirements, in order to widen the scope of its experience, explore the opportunity for new initiatives, maximise purchasing power and harness economics of scale.

The Service's Response to Covid-19

The Service's response continued during 2021/22 supporting the community against Covid-19.



As noted in the Annual Governance Statement (AGS), there were changes to the Governance of the Authority/Service due to Covid and restrictions in place.

TREASURERS REPORT

1. Introduction

The Bedfordshire Fire and Rescue Authority (FRA) is a precepting authority – this means that its net cost, after receipt of Government Grant, is met by a proportion of local business rates and council tax payers in Bedford, Central Bedfordshire and Luton in proportion to the valuation band of their property.

The FRA is acutely aware, particularly in the current economic climate, of the need to keep any increase in council tax to the minimum, always bearing in mind the need to adequately fund the Fire and Rescue Service. Resources must, therefore, be sufficient to enable this emergency service to be fully operational throughout the year. However, as a result of a major exercise by Officers during the financial years 2011/12 to 2019/20 to identify efficiency savings for the 2021/22 budget, the FRA was able to keep its Council Tax increase to 1.99% for 2021/22. As a consequence of not having an increase in Council Tax for 2011/12, the Authority received a Council Tax Freeze Grant from this financial year. The Authority should still be in receipt of this grant; however it is now part of the main grant funding and is not visible.

The Authority has considered the impacts of Britain exiting the European Union and considers at this point in time there are not any significant implications that need recording in the statement of accounts.

2. 2021/22 – A Financial Commentary

Revenue Budget:

For 2021/22 the FRA approved a revenue budget requirement of £31.713m. This was felt to be the minimum required to maintain the level of service referred to above. Revenue Account details are summarised in paragraph 4 below.

Capital Budget:

What the FRA spends on capital expenditure and how that expenditure is financed is governed by a Prudential Code, which has been adopted by the Authority. The FRA each year considers and determines what can be afforded taking into account service needs and the effect of the cost of financing the expenditure at local council tax payer level. The FRA approves prudential indicators to control this activity and receives regular monitoring reports throughout the year. For 2021/22 the FRA determined that capital expenditure be approved at £1.038m, of which £0.752m was to replace equipment and vehicles. The capital programme was funded from capital grant received from Central Government and revenue contributions. Capital expenditure details appear on Note 11 to the accounts.

Pensions Liability:

The pension's liability has decreased from £386.9m at the end of 2020/21 to £386.0m at the end of 2021/22. Changes in actuarial deficits or surpluses can arise as a result of events that have not coincided with the actuarial assumptions made for the last valuation or because the actuarial assumptions have changed. Further details of this increase in deficit are analysed in Note 29.

Treasurer's Report (continued)

Reserves:

The General Reserve balance as at 31 March 2022 was £2.4m. This is following work undertaken over the last few years to establish specific earmarked reserves, which as at 31 March 2022 totalled £5.136m. The year-end revenue budget underspend of £77k has been allocated to the Transformation Earmarked Reserve. This is in line with the Medium Term Financial Strategy, which takes into account the back loaded, and on-going Government funding reductions to Fire and Rescue Services.

The Capital Receipts Reserve as at 31 March 2022 was £548k.

3. Statement of Accounts

The FRA's Statement of Accounts for the year ending 31 March 2022 is set out in the following pages. The Statement includes:

- a. The Statement of Responsibilities for the Statement of Accounts which sets out the responsibilities of the FRA and the Treasurer to the FRA.
- b. The Annual Governance Statement.
- c. The Movement in Reserves Statement which summarises the FRA's spending against the council tax it raised, taking into account the use of reserves during the year.
- d. The Comprehensive Income and Expenditure Statement which summarises the income and expenditure of the FRA.
- e. The Balance Sheet which displays the financial position of the FRA as at 31 March 2022.
- f. The Cash Flow Statement which summarises the changes in the FRA's funds.
- g. The Pension Fund Account for the year together with the Net Assets Statement at the year end.

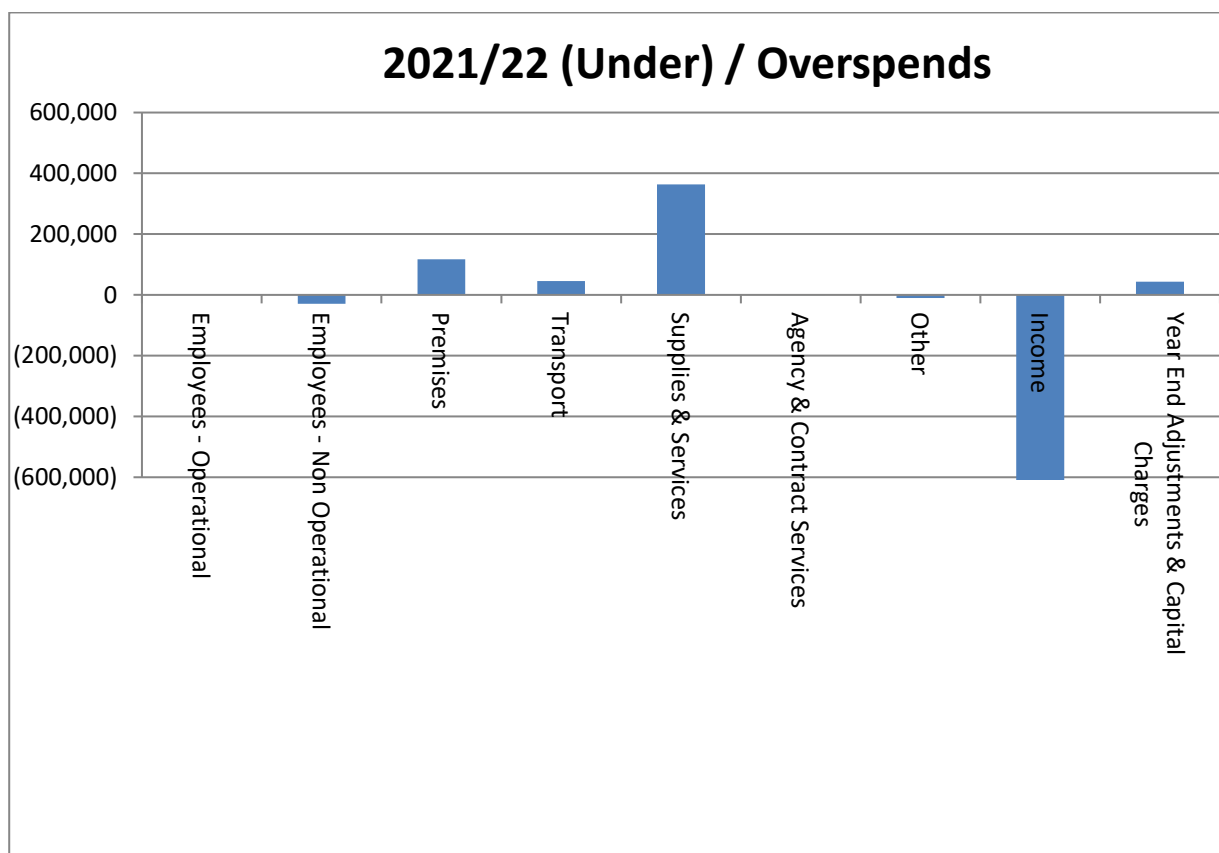
The Accounts are supported by a Statement of Accounting Policies and various Notes to the Core Financial Statements. In addition, a glossary of terms is included to provide further explanation.

4. 2021/22 Year End Contribution to Reserves

On the 14th December 2021, the Authority received a budget monitoring report forecasting the year end outturn, based on the actuals as at 31st October 2021, as an underspend with a year- end contribution to reserves of £170.8k. The comparable year end contribution to reserves was £77k, with the variance between these figures explained in the Expenditure, Income and Government Grant sections below.

Treasurer's Report (continued)

Summary of Expenditure by Category 2021/22	Budget £	Actual £	Variance to Budget £
Employees - Operational	19,943,500	19,944,415	915
Employees - Non Operational	6,812,100	6,782,648	(29,452)
Premises	1,170,200	1,287,722	117,522
Transport	504,200	550,256	46,056
Supplies & Services	4,263,900	4,627,019	363,119
Agency & Contract Services	22,000	21,970	(30)
Other	758,200	748,052	(10,148)
Income	(2,559,000)	(3,198,773)	(639,773)
Year End Adjustments & Capital Charges	798,200	842,166	43,966
Year end Contribution to reserves	31,713,300	31,605,475	(107,825)
Government Grants and Precepts (inc Collection Fund)	(31,713,300)	(31,682,329)	30,971
Year End Contributions to Reserves	0	(76,854)	(76,854)



Treasurer's Report (continued)

Variances over £50k

Employees

The out-turn figure for Operational employees is a (£205k) underspend when taking into account the funding from reserves previously agreed by FRA for the unbudgeted pay award of 1.5% (£206k). The figure for Non-operational employees was (£52k) underspend when taking into account the funding from reserves (also previously agreed by FRA) for the unbudgeted pay away of 1.75% (£100k) which was offset by a recharge of £77k for the ICT shared service staffing.

Premises

The overspend relating to Premises £117k is a result of urgent unbudgeted repairs, maintenance and other improvements across all sites. These costs were partially offset by reimbursements from blue light partners where costs for these were recovered by the service (£30k) along with funding from the Property works earmarked reserve (EMR) of (£51k), with the other (£36k) relating to minor variances.

Transport

The overspend within the Transport area above of £46k is mainly as a result of the increase in cost of Derv towards the year end of £22k and spend on spare parts within workshops of £15k and other minor variances.

Supplies and Services

The overspend of £363k within the Supplies & Services area is a result of unbudgeted expenditure on replacement equipment £100k, and unbudgeted spend on communications for mobilisation which is offset by unbudgeted income received. A further £75k within property services for consultancy as a result of this the service has been refunded £220k in Rates and a successful bid from the Governments Green fund for environmental works (c.£600k in 2022/23), a further £35k relates spend on the maintenance of water Hydrants plus other minor variances.

Income

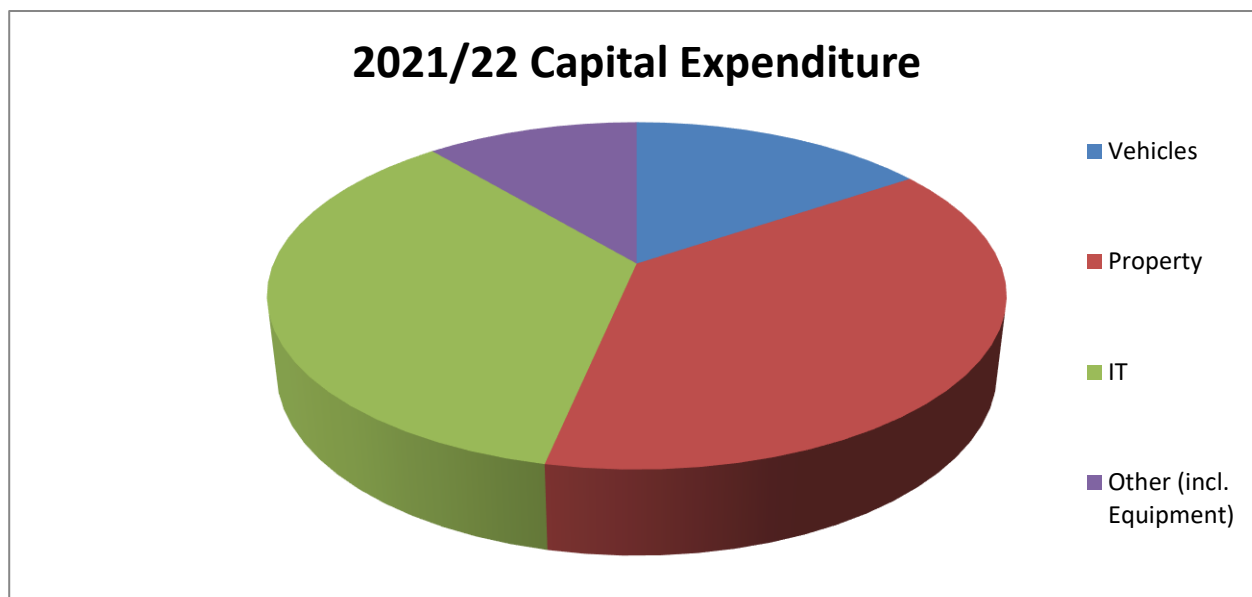
As a result of the rates rebate the service received unbudgeted refunds totalling £206k, a further amount of £100k as a result of reimbursements for work with other partners relating to Covid response. There was further unbudgeted income from East of England Ambulance Service NHS Trust (EEAST) for the servicing of ambulances £101k and use of income relating to the Emergency Services Mobilisation Communications Project (ESMCP) £118k. The other £115k variance relates primarily to Fee and Charges.

The variance (£77k) stated above is the outturn compared to the FRA original budget provision, this will be transferred to the Transformational and collaboration reserves until further consideration/allocation is made by the FRA.

Treasurer's Report (continued)

2021/22 Capital Programme

In 2021/22 the FRA spent £747.5k on capital projects, of which £116.5k was spent on vehicles, £282k property spend, £266k on IT systems and a further £83k on items including Equipment. The FRA funded its capital programme from capital reserves.



The table below shows capital resources used and available to fund future capital expenditure.

	Brought Forward	Transferred to in Year	Transferred from in Year	Available to fund future year expenditure
	£'000	£'000	£'000	£'000
Usable Capital Receipts	507	41	0	548
Grants and Other Contributions	159	0	0	159
Vehicle Appliance Reserve	48	0	0	48
Capital Reserve	3,850	669	(747)	3,772
	4,564	710	(747)	4,527

As reported to the Fire and Rescue Authority on the 14th Dec 2021, the outturn on the vehicles capital scheme needs to be treated with fluidity, as the work on the vehicle build specifications and the time taken to build the vehicles moves across financial years. The non-vehicle scheme slippage includes ICT communication projects and the new control Mobilisation System project which are due to complete in future years.

STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS

The Fire Authority's Responsibilities

The Authority is required to:-

- Make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this Authority, the officer is the Treasurer;
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- Approve the Statement of Accounts.

The Treasurer's Responsibilities

The Treasurer is responsible for the preparation of the Authority's Statement of Accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ('the Code').

In preparing this Statement of Accounts, the Treasurer has:

- Selected suitable accounting policies and then applied them consistently;
- Made judgments and estimates that were reasonable and prudent;
- Complied with the local authority Code;
- Kept proper accounting records which were up-to-date;
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

Certificate of the Treasurer

I certify that the Statement of Accounts gives a true and fair financial position of the Bedfordshire Fire and Rescue Authority at the accounting date and its income and expenditure for the year ended 31 March 2022.



GAVIN CHAMBERS CPFA
Treasurer to Bedfordshire Fire and Rescue Authority

Signed on behalf of the Fire Authority

I confirm that these accounts were approved at the audit stage, by the Bedfordshire Fire and Rescue Authority Audit & Standards Committee Chair on 7th August 2023.



Councillor Amjid Ali
Chair of the Audit & Standards Committee

ANNUAL GOVERNANCE STATEMENT FOR THE YEAR 2021/22

1. Scope of Responsibility

Bedfordshire Fire and Rescue Authority is responsible for ensuring its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Authority also has a duty under the Local Government Act 1999 to make arrangements to secure the continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, the Authority is responsible for putting in place proper arrangements for the governance of its affairs and for ensuring that there is a sound system of internal control which facilitates the effective exercise of its functions and which includes arrangements for the management of risk.

The Authority has approved and adopted a Code of Corporate Governance, which is consistent with the principles of the CIPFA/SOLACE Framework *Delivering Good Governance in Local Government*.

This Statement explains how the Authority has complied with the Code and also meets the requirements of the Accounts and Audit Regulations 2015 in relation to the publication of an Annual Governance Statement.

The Authority's financial arrangements conform to the governance requirements of the CIPFA – Statement on the Role of the Chief Financial Officer in Local Government. The Treasurer/Assistant Chief Officer reports in his role directly to the Chief Fire Officer and sits on both the Strategic Command Team as well as the Corporate Management Team. The Treasurer is in a position to bring influence on all material business decisions and is involved in the daily business of the Authority as well as the strategic planning.

2. The Purpose of the Governance Framework

The governance framework comprises the systems, processes, culture and values by which the Authority is directed and controlled and its activities through which it accounts to and engages with the community. It enables the Authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the Authority's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

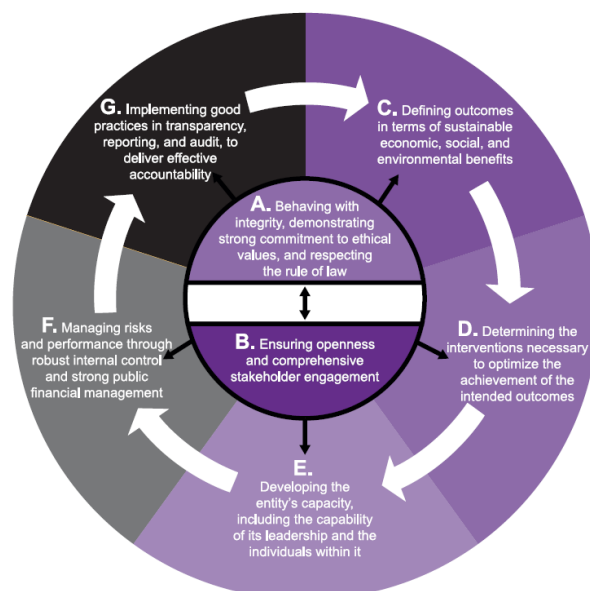
The governance framework for the Authority has been in place for the whole of the financial year 2021/22.

3. The Governance Framework

Bedfordshire Fire and Rescue Authority's governance framework derives from seven principles identified in The International Framework: Good Governance in the Public Sector (CIPFA/IFAC 2014). The updated framework that was reviewed by CIPFA in 2015 and published in April 2016 includes these. The seven principles are:

- a. behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
- b. ensuring openness and comprehensive stakeholder engagement
- c. defining outcomes in terms of sustainable economic, social and environmental benefits
- d. determining the interventions necessary to optimise the achievement of the intended outcomes
- e. developing the entity's capacity, including the capability of its leadership and the individuals within it
- f. managing risks and performance through robust internal control and strong public financial management
- g. implementing good practices in transparency, reporting and audit to deliver effective accountability.

The diagram below is taken from the International Framework: Good Governance in the Public Sector (CIPFA/IFAC 2014) and is reproduced in the 2016 Framework. It illustrates the various principles of good governance in the public sector and how they relate to each other.



There is a substantial element of common ground between the seven principles introduced in the 2016 framework and the six core principles used in the original 2007 framework.

The key elements of each of these core principles at Bedfordshire Fire and Rescue Authority are as follows:

a. behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of the law

The behaviour of Members and Officers is regulated through separate Codes of Conduct which have been formally approved and adopted. These Codes are supported by numerous protocols that apply the principles of the codes to specific areas of Authority activity.

In addition the Authority has a Committee that covers standards, the Audit and Standards Committee, whose roles and functions relating to Standards include:

- Discharging the Authority's duty under the Localism Act 2011 to ensure that its Members (and any co-opted Members) maintain high standards of conduct.
- Advising the Authority on the operation of its Code of Conduct and any changes to the Code (including its register of interests) that may be necessary or desirable.
- Monitoring the operation of the Authority's arrangements for dealing with standards allegations against Members under the Localism Act 2011 and making any changes that may be necessary or desirable.
- Receiving regular reports on any standards allegations against Members.
- Authorising the Monitoring Officer to take action on the advice of the Committee Chair where it is necessary to appoint a Panel of Members to advise whether to investigate a complaint; or an Adjudication Committee to adjudicate upon a complaint following a finding of breach of the Code by a Member; or any other action in relation to the preparation for, or the hearing of, a matter by the Adjudication Committee.

The FRA has collaborated with local public sector organisations for the recruitment of a Panel of Independent Persons. This is noted in para 4b below.

The Authority recognises the importance of the principles of Corporate Governance and the need to apply them across all areas of the Authority's corporate activities. The Governance Framework is reviewed against the guidelines issued by CIPFA/SOLACE and the findings are reported to Committee annually.

As well as a Code of Conduct outlining behaviour for Officers, the Chief Fire Officer, Treasurer (as Section 112/151 Officer) and Monitoring Officer have specified roles within the Constitution to ensure reports prepared for Member decision comply with the budget and policy framework and are lawful.

Each Member receives copies of meeting agendas in advance. As one of the agenda items for each meeting, the Members are required to declare any interests at the outset of the meeting.

In addition, Members are encouraged to undertake any training relevant to their area of decision making.

The Authority previously agreed a recommendation of the Audit Committee that it publishes an Annual Review of the Fire Authority's Effectiveness and Record of Member Attendance. A Form of Review Questionnaire was thereafter prepared and annually sent out to all Members for consideration and completion. In prior years, this was discussed in each Policy and Challenge Group and the Audit and Standards Committee during. It was agreed for 2018/19, in light of a new authority commencing in June 2019 and that the process had been repeated over a number of years, that the review would not take place during 2020/21. As part of a governance review during 2021/22, member portfolio leads were introduced. Following a period of embedding this governance arrangement will be reviewed during 2022/23.

The Internal Auditors give an annual opinion on the internal control framework. The Internal Auditors operate to standards set out in the 'Code of Practice for Internal Audit in Local Government in the UK'.

External audit complies with the statutory requirements governing their audit, in particular:

- The Local Government Act 1999;
- The National Audit Office's Code of Audit Practice (the Code).

The Code defines the auditors' responsibilities in relation to the financial statements and the arrangements for securing economy, efficiency and effectiveness of the audited body's use of resources.

The Authority has policies to safeguard both itself and its staff when making decisions. Both an Anti-Fraud, Bribery and Corruption Strategy and a Whistle Blowing Policy have been developed and are communicated to staff as part of the employee induction process and on an annual basis. The Whistle Blowing Policy and the Anti-Fraud, Bribery and Corruption Strategy (including the National Fraud Initiative) were reviewed and approved by the Audit and Standards Committee in December 2021.

The financial management of the Authority is conducted in accordance with the financial rules set out within the Constitution and in the Financial Regulations.

The Authority's overall financial arrangements are governed by its Medium-Term Financial Strategy, which sets out the financial framework for the delivery of the Authority's strategies and plans. In determining the revenue and capital financial framework, a number of factors are taken into account including the national context, the distribution of local government funding from central government along with other local and external funding sources.

This is supported by robust budget setting and monitoring arrangements and detailed financial regulations, which form part of the Constitution. All designated budget managers are required to monitor their budgets on a monthly basis, in consultation with the Chief Accountant and his Finance Team. Budget managers are responsible for their expenditure (and income) and are therefore ultimately accountable to Members for their budgets. The forecast outturn position is reported in year to the CMT and FRA.

The Authority manages its investments within the guidelines of its Treasury Management Strategy, which is approved by Members on an annual basis. This is in accordance with the Treasury Management Strategy and Practices adopted by the Authority, that are in line with the CIPFA guidance.

There is a requirement for each Pension Scheme Manager (Bedfordshire Fire & Rescue Authority in our case) to establish Local Pension Boards that will assist the Scheme Manager in ensuring that the scheme complies with legislation relating to its governance and administration, its own rules and any requirements of The Pensions Regulator. The Authority established a Pensions Board and its meeting on 31st March 2015. The Pension Board meets at least three times a year.

b. Ensuring openness and comprehensive stakeholder engagement

Bedfordshire Fire and Rescue Authority recognises that communication and engagement with all stakeholders plays a fundamental role in the successful delivery of high quality, cost effective services.

The Authority is constantly striving to improve its communications performance, to build on its track record of continuous improvement and to ensure that the Authority as a whole is open and accessible to the community, service users and staff. In 2021/22 the Authority has:

- Adhered to the Transparency Code requirements, with information as required in the code published on the Authority's website;
- Updated and revised its integrated annual Communications and Engagement Strategy and Action Plan in line with the values of the Service;
- Continued to update and promote the Service's brand to ensure the public recognise the services we provide;
- Continued to receive compliments from the public in response to our Service delivery and community support;
- Increased our involvement with the BLRF communications hub to ensure a joint and consistent approach to communicating and working with our communities;
- Operated a cross functional positive action plan;
- Hosted Virtual Events targeting schools and the wider community at the majority of its Community Fire Stations to engage with local communities;
- Taken part in a wide range of National Safety Weeks and other events to promote fire, road, water and other home and outdoor safety messages to local communities;
- Continuously updated the website in order to improve public access to information about the Service, safety and incident information and their ability to contact the Service;
- Ensured the website is compliant with the Disability Discrimination Act (DDA) and World Wide Web Consortium (W3C) guidelines for accessibility;
- Continued the development of a Modern.gov website to improve access to Fire and Rescue Authority documents and decisions;
- Operated a Single Equality Scheme cross functional plan;
- Provide 24/7 PR Officer cover, supporting and working with partners on Service wide incidents, with resilience to maintain cover in the case of sickness or holiday absence. Introduced a BLRF WhatsApp group to ensure quick responses during incidents to keep all parties updated;
- Developed the use of the consultation element of the BedsFireAlert community messaging system to improve engagement with local people on the Service's budget for 2022/23, the Community Risk Management Plan 2019-2023 refresh;
- Attended virtual community events across the county to raise awareness of the CRMP consultation process in order to reach our hard to reach communities;
- Updated and finalised the publication of a 2022/23 refreshed Community Risk Management Plan 2019-2023;
- Completed quarterly user satisfaction surveys to allow Senior Management to gauge customer satisfaction with regard to the effectiveness of service delivery;

- Further developed the use of Twitter, Facebook and Instagram @bedsfire content and reach to engage directly with public and promote the Service and provide information to local people to keep them informed of live incidents;
- Established Facebook pages for each of the 14 Community Fire Stations to increase engagement with local communities, targeting the recruitment (particularly from women and from BAME communities) and improve community safety;
- Launched a YouTube channel to further develop its social media presence;
- Produced the 2022/23 joint electronic Precept Leaflet (setting out the annual budget and expenditure);
- Expanded the Community Alert Messaging system, as a mechanism for integrated community engagement messaging and consultation;
- Successfully supported major recruitment campaigns for on-call and whole-time to encourage more women and members of BAME communities to apply to be firefighters;
- Continued to improve internal communications including increasing the number of station visits by senior staff to Community Fire Stations to directly engage with crews and staff. We have also continued to develop the Blue Bulletins going out weekly to all staff;
- Continued to provide reassurance and advice to residents of high rise buildings following the Grenfell Tower tragedy about staying safe and what to do in an emergency;
- Supported our BLRF partners in communicating key messages to the community to ensure consistency of message.

The Authority continues to listen to feedback from the local community and to learn from best practice across the country.

The Authority's CRMP represents the key document that outlines its mission, aims and priorities for the future, sets performance targets and outlines the Authority's accountability to its stakeholders. When identifying priorities for the Plan, the views of stakeholders are taken into account and when completed is made available to all stakeholders, ensuring that they are aware of the mission, aims, priorities and performance of the Authority.

The Authority's programme for securing continuous improvement in its services is set out in the CRMP. Actions for improvement are drawn from a variety of sources including external performance assessment, the Authority's internal reviews and audits, external inspections, issues arising from performance management, consultation exercises, and Service improvements identified by the Authority's complaints and comments procedure.

The Fire and Rescue Authority and Audit and Standards Committees are open to the public except where personal or confidential matters are discussed. All agendas and minutes are placed on-line, along with the Authority's plans, policies and strategies. These items are also available by directly contacting the Authority, should anyone be unable to access these electronically.

c. defining outcomes in terms of sustainable economic, social and environmental benefits and

d. determining the interventions necessary to optimise the achievement of the intended outcomes

A clear statement of the Authority's mission and direction is set out in the Authority's strategic aims which form an overarching guide to the development of Service strategies which are considered and reviewed as part of the annual strategic assessment. Based upon the long term

strategic direction and strategic assessment the Authority consults upon, develops and publishes an annual Community Risk Management Plan which contains the Authority's priorities and key service delivery actions for a rolling four year period to coincide with the four year Medium Term Financial Strategy, and gives a detailed description of the key improvement projects for the current year.

The Corporate Management Team over 2021/22 reviewed the progress of the major change projects and individual projects are managed by way of project boards. This process was strengthened during 2020/21 by the introduction of a dedicated Programme and Project Officer and in 2021/22 a Corporate Projects and Programme Board was established. Performance outcomes and overall performance and achievements of the Authority are contained within a section of the Community Risk Management Plan.

A Medium-Term Financial Strategy, covering a rolling four year period and aligned with the Community Risk Management Plan, is developed to resource the Authority's plans. As part of the budget cycle, Service Managers produce financial proposals for key Service priorities and associated projects which are presented to Members for approval, in conjunction with the Authority's on-going financial commitments.

Performance indicators are set and targets are agreed in line with the Authority's planning cycle and target setting methodology. Once the Community Risk Management Plan and annual budget have been finalised and approved by the Authority, employee personal appraisals and development reviews, agreeing individual targets and actions, take place.

Performance against targets is monitored on a quarterly basis by Areas/Functions, the Corporate Management Teams and Elected Members at the FRA Meetings. The Performance Management arrangements of the Service have again been enhanced over 2021/22 through improved data quality and performance information systems. An overarching performance summary is now produced publishing results for different functional groups in one report to the full Authority.

e. developing the entity's capacity, including the capability of its leadership and the individuals within it

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

The main decision making body is the Fire and Rescue Authority (FRA) whose meetings are open to the public. In 2010/11, the Authority established an Audit Committee and replaced its Scrutiny Groups with Policy and Challenge Groups to facilitate Members having more involvement and impact on the Authority's policy decisions and monitoring, and take more of a 'challenge' role. These Groups were put on hold over 2020/21 to trial having more FRA meetings where all Members are present and can make decisions where required. This trial has been successful and continued into 2021/22. The Audit Committee became the Audit and Standards Committee in 2012.

The Chair of the Audit and Standards Committee reports recommendations arising from meetings to each meeting of the Authority.

Ongoing policy and decision making are facilitated by a clear framework of delegation set out in the Authority's Constitution, with clear details of delegated authorities to officers.

All reports are reviewed for legal, HR, financial, equality and risk considerations prior to being presented to Members of the Authority for formal decision-making.

The Authority over this trial period increased its FRA meetings to seven over 2020/21 and this continues. A formal FRA Executive group has been meeting over 2021/22 and beyond too. This, together with an appropriate level of delegation to both the Authority Executive and senior managers, enables speedy decision making.

The Corporate Management Team (CMT), which is chaired by the Chief Fire Officer, met on a fortnightly basis and for the latter half of the year weekly during 2021/22, with Functional Heads attending and provides the ongoing management of the implementation of the Service strategy. It also considers other internal control issues, including risk management, performance management, compliances, efficiency, value for money and financial management. There is a CMT strategy meeting every six months where all Principal Officers and Functional Heads attend. In addition, ongoing strategic direction is provided by the Strategic Command Team comprising during 2021/22 of the Service's Principal Officers. The Service has reviewed the terms of reference for each of these management teams and has also aligned performance and project management reporting between these teams and the Fire and Rescue Authority meetings.

A full suite of job descriptions and person specifications defining the roles of officers and the statutory positions of Treasurer and Monitoring Officer are in place.

During 2021/22 the Authority had a Treasurer and Monitoring Officer. Between them, they ensure that the Authority complies with relevant laws and regulations, internal policies and procedures and that expenditure is lawful. They act as independent advisors to the Authority.

The Treasurer will ensure that appropriate financial advice is given on all financial matters, that proper financial records and accounts are maintained and that there is an effective system of internal financial control. The Monitoring Officer ensures that agreed procedures are followed and that all applicable statutes and regulations are complied with.

Both the Monitoring Officer and the Treasurer see all draft Authority reports before they are published. They also attend the Authority briefing meetings that are prior to the formal meetings and attend the formal public meetings too.

There is a robust budget and policy framework and detailed financial regulations, which are monitored by the Treasurer and the Monitoring Officer. The financial regulations were updated and approved by the Audit and Standards Committee on 4th March 2021. The Constitution is updated continually to reflect any changes in structure.

ICT Shared Service

A formal shared ICT service agreement was signed under seal by the Secretary and Monitoring Officers for both Bedfordshire and Cambridgeshire Fire and Rescue Services in October 2013. Schedule 4 of that document defines the terms of reference for the Shared Services Governance Board. The board's role is to:

- Ensure that the ICT Shared Service is effective, efficient and resilient
- Agree Budget for the following Financial Year
- Identify opportunities for improvement

- Ensure an annual review of the agreement

The Governance Board currently meets regularly and is quorate with the attendance of Principal Officers of each party.

The Authority has devoted resources to ensuring the high standards of its Members and staff to ensure that the Authority's employees have the right knowledge, skills and motivation to work effectively.

For all operational staff, the Authority continues to embed the requirements of the national Integrated Personal Development System (IPDS) which supports a competency based personnel management approach using role maps underpinned by National Occupational Standards. The system is designed to improve efficiency and develop staff effectively, and ensures that all staff are recruited, developed and progressed fairly and transparently, with overall performance and competencies regularly reviewed.

Job Descriptions and Person Specifications have been drawn up for all posts to ensure that the best candidates are appointed into each position. All officers (operational and non-operational) employed by the Authority receive an annual Personal Development Review (appraisal) at which performance is measured against set objectives. Training needs are also identified as part of this process and addressed via the Service Training Manager or the individual's Line Manager as appropriate.

A significant commitment has also been made towards retaining staff, by offering various 'flexible working schemes' and where possible encouraging succession planning and promotion from within. This ensures that valuable skills and experience are retained and passed on, rather than being lost.

The Authority's Chair and Chief Fire Officer over 2021/22 had a good working relationship and held regular meetings to discuss any emerging issues. There were regular formal meetings between Members and Senior Officers through the Audit and Standards Committee and the FRA. At each meeting there is also a review of the work programme for the year ahead. A formal member and employee protocol has been developed and adopted by the Authority.

There is a significant amount of training available to Members throughout their term of office. As well as an initial induction programme, training is also provided through bespoke training days and information reports on various subjects such as the Statement of Accounts, budget setting process, treasury management and risk management.

f. managing risks and performance through robust internal control and strong public financial management

The Authority had one committee during 2021/22, the Audit and Standards Committee.

The Audit and Standards Committee is outlined at Section a) *Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of the law*. The Audit and Standards Committee has been established to evaluate Audit Activity, Regulatory Framework, Accounts and Standards. In February 2011, the Authority increased the powers of the Audit and Standards Committee to oversee the production of, and approve, the Authority's Annual Governance Statement and the Statement of Accounts.

Following a Governance audit and review undertaken during 2020/21, the Authority for a trial period increased the number of FRA meetings and the one committee, the Audit & Standards Committee. The Policy and Challenge Group that met during 2018/19 ceased to meet at the end of that year, as noted below. The trial period proved successful and these arrangements have now continued.

The management of risk and business continuity continues to develop across the Authority and is driven by way of a strategic project and supported by a range of policies and procedures covering both elements.

The strategic project is regularly reported to Members detailing progress and provides a route map for implementation of the management of risk processes set against the relevant standards and guidance where appropriate and covering in detail the 3 key areas of Risk Management of:

- Business Continuity;
- Protective Security; and,
- Information Security.

The Service's business continuity arrangements are tested as part of the assurance framework to ensure delivery of service during times of business disruption, in particular during a trade dispute or reduced staffing due to pandemic. Following the trade dispute between the Fire Brigades Union (FBU) and the Government in May 2013 over pension arrangements the Service's business continuity arrangements have been formally tested on a number of occasions where national strike action has taken place. During all periods of strike action the Service has successfully implemented business continuity plans ensuring that fire cover has been provided in line with current arrangements.

In addition to the development of risk management and business continuity processes the Service's Corporate Risk Register has recently undergone further refinements. These improvements continued during early 2020 with the Corporate Risk Register having a full re write. This was following a review of risks and a training session with RSM. These refinements allow for the assessment and prioritisation of risks providing for full and detailed evaluation of control measures thereby minimising any potential impacts of identified risks within the monitoring framework.

The identification and management of corporate risk remains a priority for the Service with it being a standard agenda item for strategic meetings, cascaded across the Service through managerial chains and reported to the Fire and Rescue Authority through the Audit and Standards committee. All identified risks within the Service have an owner assigned from the Corporate Management Team who is responsible for the development of an appropriate action plan. The action plan is used as the basis to mitigate risk and is regularly reported to members of the Corporate Management Team for progress and amendments including changes to levels of risk and associated actions

The Service's Risk Management – An audit of Risk Management was undertaken in 2019 that focused on the key controls in place. It was also to provide assurance over the effectiveness of the risk management framework and the supporting governance processes, to ensure risks to the achievement of the Authority's objectives are identified and managed effectively. Improvements have continued since with the more recent transition during 2022 of risks from spreadsheet to a system (BMIS).

Information Security - The Service has an identified Senior Information Risk Officer (The Treasurer) and a newly formed group commenced meeting in early 2020, the Information Management and Assurance Board. The ICT Team have also secured Cyber Essentials plus accreditation and hold their own Security meetings too.

g. Implementing good practices in transparency, reporting and audit to deliver effective accountability.

The Service fully meets the requirements of the Transparency Code. This published information can be found via the following website link:

<https://www.bedsfire.gov.uk/About/Governance/Transparency.aspx>

Transparent decision making is evident through many sources, including the Fire and Rescue Authority. All decisions of the Fire and Rescue Authority are captured in the publicly available reports and minutes. The reports are written in an understandable style, ensuring that they are easy to access and interrogate, without too much detail.

The Authority uses the Modern.gov system to enable easy access to committee papers and decisions.

Key reports, demonstrating the above include this Annual Governance Statement, the statement of accounts, the annual external and internal audit reports and numerous annual committee reports which can be viewed via the link below.

<https://bedsfireresauth.moderngov.co.uk/ieDocHome.aspx?bcr=1>

Internal audit recommendations are reported on to ensure these are completed in a timely manner. Where medium or high recommendations, these are followed up by internal audit to ensure that they have been implemented appropriately as reported.

Both internal and external audit have access to the Treasurer, Chair of the Audit and Standards Committee, FRA Chair, Monitoring Officer and the Chief Fire Officer.

The Authority welcomes peer challenge, review and inspections. A Peer Review was last carried out in 2015. The new inspectorate, Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS), was welcomed to the Service in the summer of 2018, as part of tranche one of inspections. The tranche 1 (judged Good at Effectiveness) and 2 inspection reports can be found via the following link:

<https://www.justiceinspectorates.gov.uk/hmicfrs/>

In 2021/22 tranche 2 inspection report, the Service and Authority were delighted to be judged as "Good" at "effectively keeping people safe and secure" within our communities and "Good" at how well it looks after its people.

A Covid inspection was undertaken during 2020 (see link below) and in early 2021 the Service welcomed its second main inspection. The report on the findings of this second inspection was received in autumn 2021.

Where formal working partnerships have developed, such as the Shared ICT Services with Cambridgeshire FRS, there are clear governance arrangements in place. These include Board meetings and minutes. Another example is the Blue Light Collaboration Board, where there are formal meetings held between the Fire & Rescue Service, the Police and Ambulance Services.

The Corporate Programme Board (CPB) was established in November 2020 and is another layer of Governance to deliver Corporate Objectives (CRMP) with support from the central Programme Management Office. The CPB reports to CMT.

4. Review of Effectiveness of System of Internal Control

Bedfordshire Fire and Rescue Authority has responsibility for conducting, at least annually, a review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the Corporate Management Team, who have responsibility for the development and maintenance of the internal control environment, and also by the reports and recommendations of the external auditors and other review agencies and inspectorates.

The key features of the Authority's internal control framework which directly contribute to the review of effectiveness are:

- a. The Authority
- b. The Audit and Standards Committee
- c. Internal Audit
- d. External Audit
- e. Assurance Statements
- f. Internal Performance Management Framework

a. *The Authority*

The key formal documents governing the internal control framework for the Authority are within its Handbook. All delegation of decision-making is made in accordance with the requirements of the policies within the Handbook and the Scheme of Delegation.

The formal rules governing the way in which the Authority and Officers conduct their business are also set out in the Handbook and include:

- Standing Orders
- Procurement Policy and Procedures
- The Financial Regulations;
- Code of Conduct
- Information Security

Authority reports are reviewed by the Monitoring Officer to ensure that they are lawful and by the Treasurer (Section 112/151 Officer) for financial and risk implications prior to being presented to Members.

The Monitoring Officer has a duty to monitor and review the Constitution to ensure that its aims and principles are current. The Constitution is reviewed regularly and updates are issued as necessary. Recent changes to the Constitution have included updates to the Financial Regulations and the updates to the Procurement Policy and Contract Procedures to the revised Procurement Policy and Procedures.

As mentioned at Section a) *Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of the law*, the Authority, in 2011/12, agreed to review its effectiveness on an annual basis. A Review of the Authority's Effectiveness was put on hold for 2020/21 and this recommenced in 2021/22 with portfolios being put in place for FRA Members to be leads on and champion. A review will again commence in 2022/23. A Record of Members Attendance is available on request.

b. Standards

There have been no complaints against Members during 2021/22.

The Fire and Rescue Authority (FRA) discharges its duty under the Localism Act 2011 (the Act) through its Audit and Standards Committee. The standards provisions of the Act came into force on 1 July 2012 and place a duty on authorities to ensure that its Members (and any co-opted Members) maintain high standards of conduct. The Act also requires authorities to adopt a Code of Conduct (in place of the former National Code) and have in place arrangements to investigate any written complaints of breach of the Code of Conduct by a Member.

The FRA has adopted a Code of Conduct and updated its registration of interests arrangements to reflect the change to disclosable pecuniary and other interests required by the Act.

The Act also required the FRA to put in place arrangements for the appointment of at least one independent person whose views must be sought and taken into account before the FRA can take any decision on an allegation it has decided to investigate. The views of the independent person may also be sought in relation to an allegation at other stages in the process and s/he may also be consulted by a Member who is the subject of an allegation.

Since the relevant provisions of the Localism Act 2011 came into force on 1 July 2012 the Authority has worked jointly with neighbouring local authorities to appoint independent persons. In 2016 joint appointments were made with Bedford Borough Council. The terms of office of the independent persons expired at the end of July 2020 but were extended until July 2021 because of the pandemic. It has since been approved via the Audit Committee and the FRA that these arrangements continue.

c. Audit Committee

The Audit Committee was established in 2010/11 and now meets quarterly as the Audit and Standards Committee. Its Committee ensures that the following areas of the Fire and Rescue Authority are functioning efficiently and effectiveness, challenging areas of underperformance as required and approving any associated policy or activity as necessary:

- Audit activity
- Regulatory Framework
- Accounts
- Standards

d. Internal Audit

The role of internal audit is to review the internal control framework that governs the operations of the Authority and, in so doing, provide an independent opinion to both Management and Members of the Authority on the robustness of the Authority’s internal control environment.

RSM continue as the Authority’s internal auditors following a successful procurement tender process in 2016 (and more recently in 2021). The work of the team complies fully with the requirements of CIPFA’s Code of Practice for Internal Audit in Local Government in the UK.

An Annual Audit Plan is developed by the auditors, in conjunction with the Treasurer and is based on a risk assessment of all the services/systems of the Authority. Members and Service Managers are directly involved in the development of the plan. The plan is subject to review by CMT, prior to being approved by the Audit and Standards Committee. The plan identifies the audits to be completed each year, including core fundamental systems and other operational systems.

The reporting process for internal audit requires a report of each audit to be submitted to the relevant Corporate Management Team member and other relevant Service Managers. The Treasurer also receives a report of all audits completed.

Each audit report includes agreed recommendations for improvement. All recommendations are followed up by Internal Audit where above low, to ensure they have been implemented. An opinion of the overall internal control environment is also provided. Where assurance is deemed to be unsatisfactory, immediate action is required.

The work contained within the 2021/22 Audit Plan is shown in the Table below. Where applicable, management action plans have been agreed to address issues raised.

The table below shows the evaluation received for each area of work. There are four levels of assessment – No Assurance, Partial, Reasonable and Substantial. There were no high recommendations made. The level of recommendations made is also identified below:

Assignments	Assurance level	Actions agreed		
		L	M	H
Data Quality in Support of the Community Risk Management Plan (CRMP)	Partial	2	3	1
Debrief and Organisational Learning (in draft)	Reasonable	2	2	0
Key Financial Controls (in draft)	Reasonable	6	2	0
Management of Assets (Airwave radios – draft)	Reasonable	2	1	0
Risk Management (draft)	Partial	0	5	0
Human Resources – Operational recruitment	Substantial	1	0	0
Follow Up	In progress			

The Annual Internal Audit report for 2021/22 by RSM, advises that “The organisation has an adequate and effective framework for risk management, governance and internal control. However, our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective”.

The Data Quality and Risk Management audits, as identified above, were awarded partial assurance ratings. The actions will be monitored via the Audit & Standards Committee and will be subject to a follow up audit.

e. External Audit

This Authority remains committed to continuing to improve its performance towards achieving excellence in all areas. Value for Money (VFM) is still part of an annual review carried out by the external auditors. The Authority's external auditors, Ernst and Young, will report on the adequacy of the Authority's arrangements.

Public Sector Audit Appointments (PSAA) regulate the local public audit market, where signed up to its framework, and monitor the performance of the firms providing audit services.

Value for Money

Our external auditors will consider whether the Authority has put in place 'proper arrangements' to secure economy, efficiency and effectiveness for the use of our resources. This is known as the value for money conclusion.

For 2021/22 this is based on the overall evaluation criterion:

"In all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people"

Proper arrangements are defined by statutory guidance issued by the National Audit Office. They comprise of arrangements to:

- Take informed decisions;
- Deploy resources in a sustainable manner; and
- Work with partners and other third parties.

In considering proper arrangements, E&Y will draw on the requirements of the CIPFA/SOLACE framework for local government, to ensure that our assessment is made against a framework that the Authority is already required to have in place and to report on through documents such as this Annual Governance Statement.

For the 2021/22 financial year, the review has yet to take place and is scheduled for autumn 2022.

f. Assurance Statements

An integral element of the production of this Annual Governance Statement is completion, by all of CMT, of an annual Assurance Statement. The statement is based on the seven core governance principles that this AGS follows. The individual assurance statement gives each CMT member the opportunity to independently comment on their own area and that of the Service as a whole. All returns were received from CMT.

g. Internal Performance Management Framework

The Authority has a Performance Management Framework through which quality of service can be measured by local performance indicators. Performance targets are set and agreed for the

coming year and are monitored on a bi-monthly basis by the Corporate Management Team in order that corrective action can be taken where areas of service are deemed to be underperforming. Performance is also reported to the FRA. Individual performance is monitored through the appraisal system as previously mentioned.

5. Governance Issues

Governance training was requested by the FRA and in November 2021, members received this training provided by an external organisation.

Following further discussions on governance and as reflected in the action point below for 2022/23, a full review of the FRA governance arrangements will be undertaken by the Local Government Association (LGA).

As noted above, Members portfolio areas were introduced during 2021/22.

FRA Meetings during 2021/22

During 2021/22 and the Covid pandemic, the Authority met both hybrid and virtually. The dates of the meetings are available on the Authority's website via the link below:

<https://bedsfireresauth.moderngov.co.uk/ieDocHome.aspx?bcr=1>

The meetings consisted of the Fire & Rescue Authority, the Audit & Standards Committee and the FRA Executive. The pandemic did not hinder the FRA Governance of the Authority and the use of virtual meetings proved successful.

Review of Issues and Actions identified within 2020/21 Annual Governance Statement

The following Table briefly summarises the issues identified through the 2020/21 review of effectiveness process and the improvement actions that have been taken to address them during 2021/22:

Issue/Area for improvement	Improvement Action Planned	Actions Completed
Medium Term Budget/CRMP.	To continue to effectively managed the medium term financial position. A delayed 3 year CSR, now due in 2022, will give focus to medium term budget setting.	The 2022/23 budget was approved in February 2022. The was after two members budget workshops.
Review of Authority Effectiveness and Member portfolio leads.	For the portfolio leads that commenced in 2021/22, to be reviewed during 2022/23 as part of the FRA review of effectiveness.	Portfolio leads continued during 2021/22 and these will continue during 2022/23 ahead of the independent/external governance review noted below in the new action plan. Following the FRA AGM in June 2022, the portfolio leads for 2022/23 were discussed and allocated at the FRA Exec meeting on 22 nd June 2022.

Issues and Improvement Actions identified by 2021/22 Annual Governance Statement

The following Table summarises the issues and improvement actions identified through the 2021/22 review of effectiveness process, to address over 2022/23. As in previous years, a summary review of their implementation will be included within the next Annual Governance Statement.

Issue/Area for improvement	Source	Improvement Action Planned
Medium Term Budget/CRMP.	Assurance Statements.	An updated medium term budget position will be presented to the FRA in July 2022 and in February 2023 the budget for 2023/24 will be presented for approval.
Review of Authority Effectiveness and Member portfolio leads.	FRA effectiveness reviews	The Authority has requested the Local Governments Association (LGA) to carry out a Governance Review during 2022/23.

Approval of the Annual Governance Statement

We are satisfied that these planned actions will improve our governance arrangements and we will monitor their implementation and operation throughout the year and report their progress as part of our next annual review.



COUNCILLOR JOHN CHATTERLEY
Chair - Bedfordshire
Bedfordshire FRA (until June 2022)



ANDREW HOPKINSON
Chief Fire Officer
Bedfordshire FRS

STATEMENT OF ACCOUNTING POLICIES

1. General Principles

The Statement of Accounts summarises the Authority's transactions for the 2021/22 financial year and its position at the year end of 31 March 2022. The Authority is required to prepare an annual Statement of Accounts by the Accounts and Audit Regulations 2015, which those Regulations require to be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22, supported by International Financial Reporting Standards (IFRS).

The accounting convention adopted in the Statement of Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

2. Property, Plant and Equipment

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others or for administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

Recognition: All expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Authority and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and maintenance) is charged as an expense when it is incurred. Amounts in excess of £10,000 are categorised as capital expenditure.

Measurement:

Assets are initially measured at cost, comprising:

- the purchase price
- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management

The Authority does not capitalise borrowing costs incurred while assets are under construction.

The cost of assets acquired other than by purchase is deemed to be its fair value, unless the acquisition does not have commercial substance (i.e. it will not lead to a variation in the cash flows of the Authority). In the latter case, where an asset is acquired via an exchange, the cost of the acquisition is the carrying amount of the asset given up by the Authority.

Donated assets are measured initially at fair value. The difference between fair value and any consideration paid is credited to the Taxation and Non-Specific Grant Income line of the Comprehensive Income and Expenditure Statement, unless the donation has been made conditionally. Until conditions are satisfied, the gain is held in the Donated Assets Account. Where gains are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance to the Capital Adjustment Account in the Movement in Reserves Statement.

Assets are then carried in the Balance Sheet using the following measurement bases:

- assets under construction — historical cost
- all other assets — current value, determined as the amount that would be paid for the asset in its existing use (existing use value — EUV).
- Where non-property assets that have short useful lives or low values (or both), depreciated historical cost basis is used as a proxy for current value

Where there is no market based evidence of current value because of the specialist nature of an asset, depreciated replacement cost (DRC) is used as an estimate of current value.

Assets included in the Balance Sheet at current value are reviewed every three years or sooner if there has been a significant movement in values, to ensure that their carrying amount is not materially different from their current value at the year end. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. (Exceptionally, gains might be credited to the Surplus or Deficit on the Provision of Services where they arise from the reversal of a loss previously charged to a service).

Where decreases in value are identified, they are accounted for by:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains)
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007 only, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

Impairment: The values of each category of assets are reviewed at the end of each financial year for evidence of reductions in value. Where impairment is identified as part of this review or as a result of a valuation exercise, this is accounted for by:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of accumulated gains).
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.
- where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line(s) in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Disposals: When an asset is disposed of, the value of the asset in the Balance Sheet is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off the carrying value of the asset at the time of disposal). Any revaluation gains in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Amounts in excess of £10,000 are categorised as capital receipts and are credited to the Capital Receipts Reserve. Receipts are appropriated to the Reserve from the General Fund Balance in the Movement in Reserves Statement.

The written off value of disposals is not a charge against council tax, as the cost of noncurrent assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

Depreciation: Depreciation is provided for on all Property, Plant and Equipment assets with a finite useful life. An exception is made for assets without a determinable finite useful life (i.e. freehold land) and assets that are not yet available for use (i.e. assets under construction). Depreciation is calculated on the following bases

Buildings

Depreciation is calculated using the straight line method over the useful life of the property as estimated by the valuer.

Whenever a full revaluation takes place the accumulated depreciation charged up to that year is reset to zero (the asset values are debited and the Revaluation Reserve is credited with this amount).

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charges on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

Buildings are not depreciated in any year when a full revaluation occurs, nor in their year of acquisition nor in their year of disposal.

Vehicles, Plant, Furniture and Equipment

Depreciation is calculated using the straight line method over the anticipated life of the asset which has been assessed as between three and twenty years, or in the case of assets acquired under a finance lease, the length of the lease. Assets are not depreciated in their year of acquisition nor in their year of disposal.

3. Heritage Assets

Heritage Assets, defined as those assets that are intended to be preserved in trust for future generations because of their cultural, environmental or historical associations, are recognised and measured (including the treatment of revaluation gains and losses) in accordance with the Authority's accounting policies on property, plant and equipment. The Authority's heritage asset is accounted for as follows.

Steam Boiler on Shand Mason Fire Engine.

The Authority has obtained a valuation from a suitably qualified external valuer. The valuation will be reviewed on a regular basis. This is a current valuation based upon expert opinion and knowledge of similar assets types within the UK.

4. Intangible Assets

Expenditure on non-monetary assets that do not have physical substance but are controlled by the Authority as a result of past events (e.g. software licences) is capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the Authority.

Intangible assets are measured initially at cost. Amounts are only revalued where the fair value of the assets held by the Authority can be determined by reference to an active market. In practice, no intangible asset held by the Authority meets this criterion, and they are therefore carried at amortised cost. The depreciable amount of an intangible asset is amortised over its useful life to the relevant service line(s) in the Comprehensive Income and Expenditure Statement from its date of acquisition. An asset is tested for impairment whenever there is an indication that the asset might be impaired — any losses recognised are posted to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. Any gain or loss arising on the disposal of an intangible asset is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement.

Where expenditure on intangible assets qualifies as capital expenditure for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account.

5. Charges to Revenue for Non-current Assets

Service revenue accounts and support services are debited with the following amounts to record the cost of holding non-current assets during the year:

- Depreciation attributable to the assets used by the relevant service.
- Revaluation and impairment losses on assets used by the service where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off.
- Amortisation of intangible assets attributable to the service.

The Authority is not required to raise council tax to cover depreciation, revaluation and impairment losses or amortisation. However, it is required to make an annual contribution from revenue towards the reduction in its overall borrowing requirement equal to an amount calculated on a prudent basis determined by the Authority in accordance with statutory guidance. Depreciation, revaluation and impairment losses and amortisation are therefore replaced by the contribution of Minimum Revenue Provision (MRP) to the General Fund Balance, by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two. The calculation of MRP is based on the Equal Instalment Method.

6. Financial Instruments – Borrowing

Financial liabilities are recognised on the Balance Sheet when the Authority becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value and are carried at their amortised cost. Annual charges to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument.

The effective interest rate is the rate that exactly discounts estimated future cash payments over the life of the instrument to the amount at which it was originally recognised. This means that the amount presented in the Balance Sheet is the outstanding principal repayable (plus accrued interest); and interest charged to the Comprehensive Income and Expenditure Statement is the amount payable for the year according to the loan agreement.

There is full compliance with the Treasury Management Code of Practice issued by CIPFA (updated in 2011). A Treasury Policy Statement issued under this Code sets out the Treasury Management Strategy and the Treasury Management Policies to be pursued. From 1 May 1995 CIPFA also introduced a Standard of Professional Practice on Treasury Management which sets out the obligations for Treasury Management.

7. Financial Instruments – Investments

Loans and receivables are recognised on the Balance Sheet when the Authority becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the carrying amount of the asset, multiplied by the effective rate of interest for the instrument. This means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest) and interest credited to the Comprehensive Income and Expenditure Statement is the amount receivable for the year in the loan agreement.

Where assets are identified as impaired because of a likelihood arising from a past event that payments due under the contract will not be made, the asset is written down and a charge made to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The impairment loss is measured as the difference between the carrying amount and the present value of the revised future cash flows discounted at the asset's original effective interest rate.

Any gains and losses that arise on the de-recognition of the asset are credited/debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

8. Debtors and Creditors

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

Revenue from the sale of goods is recognised when the Authority transfers the significant risks and rewards of ownership to the purchaser and it is probable that economic benefits or service potential associated with the transaction will flow to the Authority.

- Revenue from the provision of services is recognised when the Authority can measure reliably the percentage of completion of the transaction and it is probable that economic benefits or service potential associated with the transaction will flow to the Authority.
- Supplies are recorded as expenditure when they are consumed — where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.
- Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.
- Interest receivable on investments and payable on borrowings is accounted for respectively as income and expenditure on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.

Where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where it is doubtful that debts will be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

9. Inventories

Inventories are included in the Balance Sheet at the lower of cost and net realisable value. Inventories held for distribution at no charge are measured at the lower of cost and current replacement cost. The cost of inventories is assigned using the first-in, first-out (FIFO) or average cost as appropriate. Where stocks have been identified as being of no further use to the Authority, and the appropriate procedures have been complied with, the obsolete stock has been written off.

10. Employee Benefits

Post-Employment Benefits – Pensions

The FRA participates in two Pension Schemes:

- a. Firefighters -
The Firefighters' Pension Scheme is an unfunded, defined benefit scheme which is available to firefighters.
- b. Control and Non-Uniformed Personnel -
The Local Government Superannuation Scheme is a funded, defined benefit scheme which is available to control and non-uniformed staff. The Scheme's assets are valued on a bid basis annually as at 31 March.

The costs of retirement benefits are charged when they are earned by the employees rather than when they are actually paid as benefits. This charge is estimated by an actuarial valuation. Past service costs, where officers are awarded injury benefits, are charged to Assistant Chief Officer subdivision of the Net Cost of Service in the CIES Expenditure Analysis on Page 47.

Interest cost of liabilities and any actuarial gains or losses on assets are also charged to the Comprehensive Income and Expenditure Statement. International Accounting Standard 19 (IAS 19) accounting entries are then reversed out from the General Fund Balance in the Movement in Reserves Statement in order that they do not represent a charge to the council tax payer. The pension information provided by the actuary is included within Note 29.

Termination Benefits

Where a firefighter is retired on ill health grounds the Authority makes a contribution to the pension fund towards the cost of the additional pension awarded. Where a firefighter is retired on injury grounds any injury award and injury pension costs will be charged to the Net Cost of Service. Termination benefits relating to compulsory and voluntary redundancies are charged, on an accruals basis, to the appropriate service area.

Benefits Payable during Employment

Short-term employee benefits are those due to be settled within 12 months of the year end. They include such benefits as wages and salaries, paid annual leave and paid sick leave,

bonuses and non-monetary benefits (e.g. cars) for current employees and are recognised as an expense for services in the year in which employees render service to the Authority. An accrual is made for the cost of holiday entitlements (or any form of leave, e.g. time off in lieu) earned by employees but not taken before the year end which employees can carry forward into the next financial year. The accrual is made at the wage and salary rates applicable at current year rates, which is not in line with IAS 19 but the difference is not deemed to be material. The accrual is charged to Surplus or Deficit on the Provision of Services, but then reversed out through the Movement in Reserves Statement so that holiday benefits are charged to revenue in the financial year in which the holiday absence occurs.

11. Leases

Finance Leases:

The Authority accounts for leases as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee.

Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification.

Arrangements that do not have the legal status of a lease but convey the right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets.

Property, plant and equipment held under finance leases is recognised on the Balance Sheet at the commencement of the lease at its fair value measured at the lease's inception (or the present value of the minimum lease payments, if lower). The asset recognised is matched by a liability for the obligation to pay the lessor. Initial direct costs of the Authority are added to the carrying amount of the asset. Premiums paid on entry into a lease are applied to writing down the lease liability. Contingent rents are charged as expenses in the periods in which they are incurred.

Lease payments are apportioned between:

- A charge for the acquisition of the interest in the property, plant or equipment —applied to write down the lease liability, and
- A finance charge (debited to Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement).

Property, Plant and Equipment recognised under finance leases is accounted for using the policies applied generally to such assets, subject to depreciation being charged over the lease term if this is shorter than the asset's estimated useful life (where ownership of the asset does not transfer to the Authority at the end of the lease period).

The Authority is not required to raise council tax to cover depreciation or revaluation and impairment losses arising on leased assets. Instead, a prudent annual contribution is made from revenue funds towards the deemed capital investment in accordance with statutory requirements. Depreciation, revaluation and impairment losses are therefore substituted by a revenue contribution in the General Fund Balance, by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

Operating Leases - Authority as Lessee

Leases that do not meet the definition of finance leases are accounted for as operating leases. Rentals payable are charged to the relevant service revenue account on a straight line basis over the term of the lease, generally meaning that rentals are charged when they become payable.

Operating Leases — Authority as Lessor

Where the Authority grants an operating lease over a property, the asset is retained in the Balance Sheet. Rental income is credited to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement.

12. Provisions, Contingent Liabilities and Contingent Assets

Provisions

Provisions are made where an event has taken place that gives the Authority a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year that the Authority becomes aware of the obligation, and are measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year — where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service.

Contingent Liabilities

A contingent liability arises where an event has taken place that gives the Authority a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Authority. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent liabilities are not recognised in the Balance Sheet but disclosed in a note to the accounts.

Contingent Assets

A contingent asset arises where an event has taken place that gives the Authority a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Authority.

Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits or service potential.

13. Reserves

Reserves are specific amounts set aside for either future policy purposes, called Earmarked Reserves, or to cover contingencies, called General Reserve. Reserves are created by appropriating amounts out of the General Fund Balance in the Movement in Reserves Statement. Expenditure is then debited to the Comprehensive Income and Expenditure Statement when it is incurred. The reserve is then appropriated back into the General Fund Balance in the Movement in Reserves Statement so there is no net charge against council tax for the expenditure.

Certain reserves are kept to manage the accounting processes for non-current assets, financial instruments, retirements and employee benefits and do not represent usable resources for the Authority — these reserves are explained in the relevant notes.

14. Support Services Allocation

The segmental reporting structure in the CIES is now structured in the way we report to our management internally.

15. Government Grants and Contributions

Whether paid on account, by instalments or in arrears, government grants and third party contributions and donations are recognised as due to the Authority when there is reasonable assurance that:

- the Authority will comply with the conditions attached to the payments, and
- the grants or contributions will be received

Amounts recognised as due to the Authority are not credited to the Comprehensive Income and Expenditure Statement until conditions attached to the grant or contributions have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset acquired using the grant or contribution are required to be consumed by the recipient as specified, or future economic benefits or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant service line (attributable revenue grants and contributions) or Taxation and Non-Specific Grant Income (non-ring-fenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement.

Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is posted to the Capital Grants Unapplied Reserve. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied Reserve are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

The Government pay a 'Top Up' grant to cover the net costs of the Pension Fund Account. This grant is not shown as income in the Comprehensive Income and Expenditure Statement but is paid direct to the Pension Fund Account.

16. VAT

Income and expenditure excludes any amounts related to VAT, as VAT collected is payable to HM Revenues and Customs and all VAT paid is recoverable from it.

17. Revenue Expenditure Funded from Capital under Statute

Expenditure incurred during the year that may be capitalised under statutory provisions but that does not result in the creation of a non-current asset has been charged as expenditure to the relevant service in the Comprehensive Income and Expenditure Statement in the year. Where the Authority has determined to meet the cost of this expenditure from existing capital resources or by borrowing, a transfer in the Movement in Reserves Statement from the General Fund Balance to the Capital Adjustment Account then reverses out the amounts charged so that there is no impact on the level of council tax.

18. Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in less than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change of value.

In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Authority's cash management.

19. Events after the Balance Sheet Date

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Statement of Accounts is authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the end of the reporting period - the Statement of Accounts is adjusted to reflect such events.
- those that are indicative of conditions that arose after the reporting period — the Statement of Accounts is not adjusted to reflect such events, but where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.
- Events taking place after the date of authorisation for issue are not reflected in the Statement of Accounts.

20. Foreign Currency Transactions

Where the Authority has entered into a transaction denominated in a foreign currency, the transaction is converted into sterling at the exchange rate applicable on the date the transaction was effective. Where amounts in foreign currency are outstanding at the year end, they are re-converted at the spot exchange rate at 31 March. Resulting gains or losses are

recognised in the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

21. Prior period adjustments, changes in accounting policies and estimates and errors

2021/22 presentational changes to the statement of accounts

There are no prior year adjustments, changes in accounting policies or estimates and errors within the 2021/22 financial year.

Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out above, the Authority has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Statement of Accounts are:

There is a high degree of uncertainty about future levels of funding for local government. However, the Authority has determined that this uncertainty is not yet sufficient to provide an indication that the assets of the Authority might be impaired as a result of a need to close stations and reduce levels of service provision.

Standards that have been issued but not yet adopted, which may require disclosure in 2021/22 accounts, are anticipated to be listed in Appendix C of the 2022/23 Code when it is published. In the interim potentially relevant standards include:

- IAS 37 (Onerous contracts) – clarifies the intention of the standard
- IFRS 16 (Leases) – amendment removes a misleading example that is not referenced in the Code material

It is not anticipated that any of the revised standards will have a material impact on the amounts disclosed.

Assumptions made about future and other major sources of estimation uncertainty

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for the revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The key judgements and estimation uncertainty that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year are on the pension liabilities for both the Firefighters Pension Scheme and the Local Government Pension Scheme.

The estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected return on pension fund assets (LGPS Scheme only). The actuaries have been appointed to provide the Authority with expert advice about both assumptions made in the pension calculations and about sensitivities to these assumptions.

Depreciation — the remaining useful lives of all assets are estimated. The Authority relies on the expertise of an external valuer to determine the lives of all building assets. The lives of vehicles, plant and equipment and intangible assets are based on historical experience and professional estimates. If the estimates were to differ from the actuals this would affect the level of depreciation and amortisation charged to the Comprehensive Income and Expenditure

Statement, as well as the carrying amounts of non-current assets in the Balance Sheet. The carrying amounts of non-current assets as at 31 March 2022 was £42.566m. Total depreciation for the year was £1.907m and impairment for the year was £58k.

Revaluations and Impairments — the value of non-current assets are reviewed annually by a qualified valuer based on the latest guidance from the Royal Institute of Chartered Surveyors and the recently observed market information. If the estimates were to differ from the actual results this would result in a higher or lower carrying amount for non-current assets in the Balance Sheet.

Assumptions made about the future and other major sources of estimation uncertainty

Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets.

The sensitivities regarding principal assumptions used to measure the scheme liabilities are set out below;

Fire Fighters Pension Sensitivity Analysis	£'000
Increase to the discount rate of 0.5%	
Decrease on Present Value of total scheme liabilities	(34,000)
Increase in salary increase rate of 0.5%	
Increase on Present Value of total scheme liabilities	6,000
Increase in the Pensions Increase Rate (CPI) of 0.5%	
Increase on Present Value of total scheme liabilities	29,000
Increase in life expectancy of one (1) year	
Increase on Present Value of total scheme liabilities	13,000
LGPS Pension Scheme Sensitivity Analysis	£'000
Decrease to the discount rate of 0.1%	
Increase on Present Value of total scheme liabilities	2,700
Increase in salary increase rate of 0.1%	
Increase on Present Value of total scheme liabilities	2,279
Increase in pension increases & deferred revaluation 0.1%	
Increase on Present Value of total scheme liabilities	2,700
Increase in the Life Expectancy Assumptions of 1Yr	
Increase on Present Value of total scheme liabilities	2,376

Going Concern Statement

The accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 (the Code), which is based upon International Financial Reporting Standards (IFRS), as amended for the UK public sector. The accounts have been prepared on the going concern basis.

In carrying out its assessment that this basis is appropriate, made for the going concern period to 31st March 2025, management of the Service have undertaken forecasting of both income and expenditure, the expected impact on reserves, and cashflow forecasting.

The Authority, as detailed in note 24 to the accounts, is in a strong reserves position and this is forecast to be the case over the medium term. The below initially summarises the position as in the summer of 2022, following the setting of the 2022/23 budget.

Existing Reserves as at 31/03/22 with 2022/23 budget updates:

- General Fund £2.400m
- Transformational £2.582m
- Earmarked £2.554m (ESMCP, H&S, BC, Ill health retirements, HR, contaminants)
- Capital £3.772m
- Budget Managers Earmarked Reserve £0.390m
- Collaboration £2.378m
- Pensions/Pay Reserve £1.0m
- Vehicle Appliance Reserve £0.048m
- Capital Receipts Reserve £0.548m

Our cash flow forecasting and assessment of the adequacy of our liquidity position demonstrates positive cash balances throughout the going concern period, and there is currently no planned external borrowing. This may change when a position is reached on the strategic estates position.

The Authority set a balanced 2023/24 budget in February 2023, following a further one-year Government Funding settlement despite a three year CSR. With inflation forecasts at high rates over 2023, the Authority opted to build in realistic pay awards at 5% for both operational and non-operational staff, so the budget incorporates these key pressures. Pay awards and pensions are the two key uncertainties facing our Authority and the wider public sector. The Authority as noted above has set aside a realistic pay budget and also earmarked reserve for pay and pensions at £1.1m. Inflationary pressures will be managed over the 2023/24 financial year.

Positively, grant income from Government continues, with additional grants received during 2022/23 for New Burdens, Prevention & Protection, Pensions Admin and Tariff/Top adjustments. Some of these are expected in 2023/24 too. There was overall a Collection Fund deficit forecast for 2023/24 that was built into the budget.

The link to the 2023/24 budget and associated supporting papers is below. The forecast General Reserve balance as at 31st March 2024 is £2.4m and as at 31st March 2025 is £2.2m and the earmarked reserves continue in a strong funded position. The reserves strategy contains the full detail via the link below:

[Agenda for Fire and Rescue Authority on Thursday, 2nd February, 2023, 10.00 am | Bedfordshire Fire and Rescue Service \(moderngov.co.uk\)](#)

On this basis, the Authority has reasonable expectation that it will have adequate resources to continue in operational existence throughout the going concern period maintaining the provision of its services. For this reason, alongside the statutory guidance, we continue to adopt the going concern basis in preparing these financial statements.

MOVEMENT IN RESERVES STATEMENT

This statement shows the movement in the year on the different reserves held by the Authority, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and other reserves. The Surplus or (Deficit) on the Provision of Services line shows the true economic cost of providing the Authority's services, more details of which are shown in the Comprehensive Income and Expenditure Statement. This is different from the statutory amount required to be charged to the General Fund Balance for council tax setting purposes. The Net Increase/Decrease before Transfers to Earmarked Reserves line shows the statutory General Fund Balance before any discretionary transfers to or from earmarked reserves undertaken by the Authority.

Usable Reserves

	General Fund Balance	Earmarked Reserves	Capital Grants & Other Contributions Unapplied	Capital Receipts Reserve	Total Usable Reserves	Unusable Reserves (see below)	Total Authority Reserves
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Balance at 31 March 2020	2,600	12,858	159	564	16,181	(324,909)	(308,728)
Movement in Reserves 2020/21							
Surplus or (deficit) on provision of service (accounting basis)	(9,709)	0	0	0	(9,709)	0	(9,709)
Other Comprehensive Income and Expenditure	0	0	0	0	0	(22,283)	(22,283)
Total Comprehensive Income and Expenditure	(9,709)	0	0	0	(9,709)	(22,283)	(31,992)
Adjustment between accounting basis and funding basis under regulations	10,156	0	0	(57)	10,099	(10,099)	0
Net Increase/Decrease before Transfers to Earmarked Reserves	447	0	0	(57)	390	(32,382)	(31,992)
Transfers to/from Earmarked Reserves	(647)	647	0	0	0	0	0
Increase/Decrease in Year	(200)	647	0	(57)	390	(32,382)	(31,992)
Balance at 31 March 2021	2,400	13,505	159	507	16,571	(357,291)	(340,720)
Movement in Reserves 2021/22							
Surplus or (deficit) on provision of service (accounting basis)	(9,479)	0	0	0	(9,479)	0	(9,479)
Other Comprehensive Income and Expenditure	0	0	0	0	0	16,001	16,001
Total Comprehensive Income and Expenditure	(9,479)	0	0	0	(9,479)	16,001	6,522
Adjustment between accounting basis and funding basis under regulations	8,698	0	0	41	8,739	(8,739)	0
Net Increase/Decrease before Transfers to Earmarked Reserves	(781)	0	0	41	(740)	7,262	6,522
Transfers to/from Earmarked Reserves	781	(781)	0	0	0	0	0
Increase/Decrease in Year	0	(781)	0	41	(740)	7,262	6,522
Balance at 31 March 2022	2,400	12,724	159	548	15,831	(350,029)	(334,198)

Movement in Reserve Statement (continued)

Unusable Reserves

	Revaluation Reserve	Capital Adjustment Account	LGPS Pension Reserve	Firefighters Pension Reserve	Collection Fund Adjustment Account	Accumulated Absences Account	Total Unusable Reserves
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Balance at 31 March 2020	13,661	17,396	(13,899)	(342,150)	313	(230)	(324,909)
Movement in Reserves 2020/21							
Surplus or (deficit) on provision of service (accounting basis)	0	0	0	0	0	0	0
Other Comprehensive Expenditure and Income	316	0	(8,959)	(13,640)	0	0	(22,283)
Total Comprehensive Expenditure and Income	316	0	(8,959)	(13,640)	0	0	(22,283)
Adjustment between accounting basis and funding basis under regulations	(367)	(13)	(1,055)	(7,210)	(1,524)	70	(10,099)
Net Increase/Decrease before Transfers to Earmarked Reserves	(51)	(13)	(10,014)	(20,850)	(1,524)	70	(32,382)
Transfers to/from Earmarked Reserves	0	0	0	0	0	0	0
Increase/Decrease in Year	(51)	(13)	(10,014)	(20,850)	(1,524)	70	(32,382)
Balance at 31 March 2021	13,610	17,383	(23,913)	(363,000)	(1,211)	(160)	(357,291)
Movement in Reserves 2021/22							
Surplus or (deficit) on provision of service (accounting basis)	0	0	0	0	0	0	0
Other Comprehensive Expenditure and Income	4,495	0	6,301	5,205	0	0	16,001
Total Comprehensive Expenditure and Income	4,495	0	6,301	5,205	0	0	16,001
Adjustment between accounting basis and funding basis under regulations	(342)	(358)	(1,616)	(7,175)	1,157	(405)	(8,739)
Net Increase/Decrease before Transfers to Earmarked Reserves	4,153	(358)	4,685	(1,970)	1,157	(405)	7,262
Transfers to/from Earmarked Reserves	0	0	0	0	0	0	0
Increase/Decrease in Year	4,153	(358)	4,685	(1,970)	1,157	(405)	7,262
Balance at 31 March 2022	17,763	17,025	(19,228)	(364,970)	(54)	(565)	(350,029)

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDING 31 MARCH 2022

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. Authorities raise taxation to cover expenditure in accordance with regulations; this may be different from the accounting cost. The taxation position is shown in the Movement in Reserves Statement.

2020/21				2021/22		
Gross Expenditure £'000	Income £'000	Net Expenditure £'000	By Service	Gross Expenditure £'000	Income £'000	Net Expenditure £'000
803	(2)	801	Strategic Management	1,050	(1)	1,049
2,188	(784)	1,404	Assistant Chief Officer	2,643	(595)	2,048
17,235	(36)	17,199	Head of Response	18,379	(34)	18,345
1,109	(7)	1,102	Head of Strategic Support and Assurance	1,122	(1)	1,121
4,261	(156)	4,105	Head of Training and Asset Management	4,257	(189)	4,068
3,245	(216)	3,029	Head of Information Communications	4,236	(332)	3,904
2,118	(118)	2,000	Head of Protection and Prevention	2,232	(277)	1,955
1,405	0	1,405	Head of Human Resources	1,541	(12)	1,529
32,364	(1,319)	31,045	Net Cost of Services	35,460	(1,441)	34,019
			Other Operating Expenditure (Gains) and Losses on the Disposal of Fixed Assets			
2	(23)	(21)		0	(41)	(41)
			Financing and Investment Income and Expenditure			
422	0	422	Interest Payable and Similar Charges	422	0	422
0	(84)	(84)	Interest and Investment Income	0	(56)	(56)
8,016	0	8,016	Net Interest on the net defined benefit liability (asset)	7,715	0	7,715
			Non-Specific Grant Income			
0	(2,328)	(2,328)	General Government Grants (incl. council tax freeze grant)	0	(3,687)	(3,687)
0	(2,302)	(2,302)	Retained Business Rate	0	(2,406)	(2,406)
0	(3,258)	(3,258)	Business Rates Top Up and Grants	0	(3,886)	(3,886)
			Taxation Precepts:			
0	(5,979)	(5,979)	Bedford Borough Council	0	(6,324)	(6,324)
0	(10,538)	(10,538)	Central Bedfordshire Council	0	(10,773)	(10,773)
0	(5,264)	(5,264)	Luton Borough Council	0	(5,504)	(5,504)
40,804	(31,095)	9,709	(Surplus) or Deficit on Provision of Service	43,597	(34,118)	9,479
		(316)	(Surplus) or Deficit of Non-Current Assets			(4,495)
		22,599	Re-measurement of the net defined benefit/liability			(11,506)
		31,992	Total Comprehensive Income and Expenditure			(6,522)

* 2020/21 has been restated due to minor restructure

BALANCE SHEET AS AT 31 MARCH 2022

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Authority. The net assets of the Authority (assets less liabilities) are matched by reserves held by the Authority. Reserves are reported in two categories. The first category of reserves are usable reserves, i.e. those reserves that the Authority may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (for example the Capital Receipts Reserve that may only be used to fund capital expenditure or repay debt). The second category of reserves are those that the Authority is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations'.

31-March-21 £'000		31-March-22 £'000	See Note
	Non-Current Assets		
31,746	Land and Buildings	35,805	11
6,651	Vehicles, Plant and Equipment	6,646	11
	Non-Operational Assets		
62	Assets Under Construction	49	11
38,459	Total Property, Plant and Equipment	42,500	
35	Heritage Assets	30	11
48	Intangible Assets	36	12
91	Long term Debtors	44	14
38,633	Total Long Term Assets	42,610	
	Current Assets		
280	Inventories	346	13
2,448	Short Term Debtors	3,860	14
1,317	Prepayments	1,448	15
14,999	Short Term Investments	16,756	20
2,956	Cash and Cash Equivalents	1,233	21
22,000	Total Current Assets	23,643	
60,633	Total Assets	66,253	
	Current Liabilities		
0	Short Term Borrowing	0	
(3,330)	Short Term Creditors	(4,183)	16
(814)	Other Creditors	(1,345)	17
0	Lease Creditors	(92)	10
(4,144)	Total Current Liabilities	(5,620)	
	Non-Current Liabilities		
(9,987)	Long Term Borrowing	(9,987)	19
0	Lease Creditors	(414)	10
(309)	Provisions	(232)	23
(386,913)	Defined Benefit Pension Scheme	(384,198)	29
(397,209)	Total Non-Current Liabilities	(394,831)	
(401,353)	Total Liabilities	(400,451)	
(340,720)	Net Assets/Liabilities	(334,198)	

BALANCE SHEET AS AT 31 MARCH 2022 (continued)

31-March-21 £'000		31-March-22 £'000	See Note
	Reserves		
	Unusable Reserves		
13,610	Revaluation Reserve	17,763	25
17,383	Capital Adjustment Account	17,025	25
(1,211)	Collection Fund Adjustment Account	(54)	18
(160)	Accumulated Absences Account	(565)	25
(386,913)	Pension Reserve	(384,198)	25/29
(357,291)	Total Unusable Reserves	(350,029)	
	Usable Reserves		
507	Capital Receipts Reserve	548	24
159	Grants and Other Contributions Unapplied	159	24
13,505	Earmarked Reserves	12,724	24
2,400	General Reserves	2,400	24
16,571	Total Usable Reserves	15,831	
(340,720)	Total Tax Payers Equity	(334,198)	

CASH FLOW STATEMENT

The Cash Flow Statement shows the changes in cash and cash equivalents of the Authority during the reported period. The statement shows how the Authority generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Authority are funded by way of taxation and grant income or from recipients of services provided by the Authority. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Authority's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the authority.

2020/21 £'000		2021/22 £'000	2021/22 £'000
	Operating Activities		
	Cash Outflows:		
24,472	Cash paid to and on behalf of Employees	24,954	
5,399	Cash Paid to Suppliers of Goods and Service	7,122	
422	Interest Paid	422	
30,293	Cash Outflows Generated from Operating Activities		32,498
	Cash Inflows:		
(22,244)	Council Tax Receipts	(21,961)	
(6,162)	National Non-Domestic Rates	(5,775)	
(2,320)	Revenue Support Grant	(2,333)	
(997)	Other Grants	(2,488)	
(426)	Sales of Goods and Rendering of Services	(622)	
0	Other Operating Cash Receipts	0	
(142)	Interest Received	(49)	
(32,291)	Cash Inflows Generated from Operating Activities		(33,228)
(1,998)	Net Cash Outflow/(Inflow) on Operating Activities:		(730)
	Investing Activities		
	Cash Outflows:		
1,089	Purchase of Property, Plant and Equipment	744	
3,000	Purchase of Long term and Short Term Investments	6,750	
	Cash Flows:		
(23)	Sale of Property, Plant and Equipment	(41)	
(3,750)	Sale of Long Term and Short Term Investments	(5,000)	
316	Net Cash Outflow/(Inflow) from Investing Activities		2,453
	Financing Activities:		
	Cash Outflows:		
0	Cash Payments for the Reduction of the Outstanding Liabilities relating to Finance Leases	0	
	Cash Inflows:		
0	Net Cash Outflow/(Inflow) from Financing:	0	
(1,682)	Net (Increase)/Decrease in Cash and Cash Equivalents		1,723
(1,274)	Cash and Cash Equivalents at the beginning of the reporting year		(2,956)
(2,956)	Cash and Cash equivalents at the end of the reporting year		(1,233)
(1,682)	Net Change in Cash and Cash equivalents in the Year		1,723

NOTES TO THE CORE FINANCIAL STATEMENTS

1. Expenditure and Funding Analysis

The Expenditure and Funding Analysis shows how annual expenditure is used and funded from resources (government grants, rents, council tax and business rates) by local authorities in comparison with those resources consumed or earned by authorities in accordance with generally accepted accounting practices. It also shows how this expenditure is allocated for decision making purposes between the authority's directorates/services/departments. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement:

2020/21			By Service	2021/22		
Net Expenditure chargeable to the General Fund £'000	Adjustments between Funding and Accounting Basis £'000	Net Expenditure in the CIES £'000		Net Expenditure chargeable to the General Fund £'000	Adjustments between Funding and Accounting Basis £'000	Net Expenditure in the CIES £'000
773	27	800	Head of Strategic Management	1,009	40	1,049
1,386	18	1,404	Assistant Chief Officer	1,931	116	2,047
15,865	1,334	17,199	Head of Response	17,010	1,335	18,345
1,025	77	1,102	Head of Strategic Support and Assurance	1,007	114	1,121
3,741	364	4,105	Head of Training and Asset Management	3,440	628	4,068
2,748	281	3,029	Head of Information Communications	3,539	364	3,903
1,839	162	2,001	Head of Prevention and Protection	1,723	233	1,956
1,222	183	1,405	Head of Human Resources	1,275	255	1,530
28,599	2,446	31,045	Net Cost of Services	30,934	3,085	34,019
(29,046)	7,710	(21,336)	Other Income & Expenditure	(30,153)	5,613	(24,540)
(447)	10,156	9,709	(Surplus)/Deficit on provision of Services	781	8,698	9,479
(2,600)			Opening General Fund Balance	(2,400)		
(447)			Less/Plus (Surplus)/Deficit on General Fund	781		
647			Transfer to Earmarked Reserves	(781)		
(2,400)			Closing General Fund Balance @ 31 March	(2,400)		

* 2020/21 has been restated due to minor restructure

1.a. Segmental Income

For information regarding income please see CIES.

1.b. Adjustments between Funding and Accounting Basis

2021/22

Adjustments from General Fund to Arrive at the Comprehensive Income and Expenditure Statement Amounts	Adjustments for Capital Purposes	Net Change for Pension Adjustments	Other Differences	Total Adjustments
Head of Strategic Management	0	40	0	40
Assistant Chief Officer	247	(131)	0	116
Head of Response	1,072	263	0	1,335
Head of Strategic Support and Assurance	0	114	0	114
Head of Training and Asset Management	416	212	0	628
Head of Information Communications	146	218	0	364
Head of Prevention and Protection	29	204	0	233
Head of Human Resources	55	200	0	255
Net Cost of Services	1,965	1,120	0	3,085
Other Income & Expenditure from the EFA Analysis	(1,306)	7,671	(752)	5,613
Differences between the General Fund Surplus or Deficit and CIES Surplus or Deficit on the Provision of Services	659	8,791	(752)	8,698

2020/21

Adjustments from General Fund to Arrive at the Comprehensive Income and Expenditure Statement Amounts	Adjustments for Capital Purposes	Net Change for Pension Adjustments	Other Differences	Total Adjustments
Head of Strategic Management	0	27	0	27
Assistant Chief Officer	188	(170)	0	18
Head of Response	1,147	187	0	1,334
Head of Strategic Support and Assurance	0	77	0	77
Head of Training and Asset Management	216	148	0	364
Head of ICT	138	143	0	281
Head of Prevention and Protection	26	136	0	162
Head of Human Resources	160	23	0	183
Net Cost of Services	1,875	571	0	2,446
Other Income & Expenditure from the EFA Analysis	(1,438)	7,694	1,454	7,710
Differences between the General Fund Surplus or Deficit and CIES Surplus or Deficit on the Provision of Services	437	8,265	1,454	10,156

* 2020/21 has been restated due to minor restructure

i. Adjustments for Capital Purposes

Adjustments for capital purposes — this column adds in depreciation and impairment and revaluation gains and losses in the services line, and for:

- Other operating expenditure - adjusts for capital disposals with a transfer of income on disposal of assets and the amounts written off for those assets.
- Financing and investment income and expenditure - the statutory charges for capital financing i.e. Minimum Revenue Provision and other revenue contributions are deducted from other income and expenditure as these are not chargeable under generally accepted accounting practices.
- Taxation and non-specific grant income and expenditure — Capital grants are adjusted for income not chargeable under generally accepted accounting practices. Revenue grants are adjusted for those receivable in the year to those receivable without conditions or for which conditions were satisfied throughout the year. The Taxation and Non-Specific grant Income and Expenditure line is credited with Capital grants receivable in the year without conditions or for those where conditions were satisfied in the year.

ii. Net Change for the Pensions Adjustments

Net change for the removal of pension contributions and the addition of IAS19 Employee Benefits pension related expenditure and income:

- For services this represents the removal of the employer pension contributions made by the Authority as allowed by statute and the replacement with current service costs and past service costs.

iii. Other Differences

Other differences between amounts debited/credited to the Comprehensive Income and Expenditure Statement and amounts payable/receivable to be recognised under statute:

- For Financing and investment income and expenditure - the other differences column recognises adjustments to the General Fund for the timing differences for premiums and discounts.
- The charge under Taxation and non-specific grant income and expenditure represents the difference between what is chargeable under statutory regulations for council tax and NDR that was projected to be received at the start of the year and income recognised under generally accepted accounting practises in the code. This is a timing difference as any difference will be brought forward in the future Surplus or deficit on the Collection Fund.
- The Accumulated Absences Account absorbs the differences that would otherwise arise on the General Fund balance from accruing for Compensated Absences earned but not taken in year.

1.c Expenditure and Income Analysed By Nature

The Authority's expenditure and income is analysed as follows:

Expenditure / Income Service Analysis	2020/21 £'000	2021/22 £'000
Fees, Charges and Other Service Income	(434)	(840)
Interest and Investment Income	(84)	(56)
Income from Council Tax	(21,781)	(22,601)
Government Grants and Contributions	(8,773)	(10,580)
Disposal on non-current assets	(23)	(41)
Total Income	(31,095)	(34,118)
Employee Expenses	25,183	26,908
Employee Absence Accrual	(70)	405
Other Operating Expenses	5,376	6,182
Depreciation, Amortisation and Impairment	1,875	1,965
Interest Payments	422	422
Pensions Interest Cost and Return on Pension Fund Assets	8,016	7,715
Disposal on non-current assets	2	0
Total Operating Expenses	40,804	43,597
Surplus (-) or deficit on the provision of Services	9,709	9,479

2021/22

Usable Reserves

	General Fund Balance £'000	Earmarked Reserves £'000	Capital Receipts Reserve £'000	Capital Grants and Other Contributions £'000	Total Useable Reserves £'000
Adjustments primarily Involving the Capital Adjustment Account:					
Charges for depreciation and impairment of non-current assets	(1,965)				(1,965)
Difference between historic cost and current cost depreciation	0				0
Amount by which finance costs calculated in accordance with the Code are different from the amount of finance costs calculated in accordance with statutory requirements	241				241
Statutory provision for the financing of Capital investment	277				277
Write out on disposal of fixed assets	0				0
Capital expenditure charged to the General Fund Balance	747				747
Adjustments Primarily Involving the Pensions Reserve:					
Amount by which pension costs calculated in accordance with the Code (i.e.; in accordance with IAS 19) are different from the contributions due under Local Government pension Scheme regulations	(1,616)				(1,616)
Amount by which pension costs calculated in accordance with the Code (i.e.; in accordance with IAS 19) are different the contributions due under Uniformed pension scheme regulations	(7,175)				(7,175)
Adjustments Primarily Involving the Capital Receipts Reserve:					
Transfer of cash sale proceeds credited as part of the gain/loss on disposals to the CIES	41		(41)		0
Capital receipts applied	0		0		0
Adjustments Primarily Involving the Capital Grants Unapplied Account:					
Capital Grants Received in prior years applied	0				0
Adjustments Primarily Involving the Accumulated Absences Account:					
Amounts by which officer remuneration included in the CIES is different from the amount taken to the General Fund in accordance with regulations	(405)				(405)
Adjustments Primarily Involving the Collection Fund Adjustment Account:					
Amount by which council tax and non-domestic rating account income included in the Comp. I & E Account is different from the amount taken to the General Fund in accordance with regulations	1,157				1,157
	(8,698)	0	(41)	0	(8,739)

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2. Adjustments between accounting basis and funding basis under regulations

This note details the adjustments that are made to the total comprehensive income and expenditure recognised by the Authority in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the Authority to meet future capital and revenue expenditure.

2021/22

Unusable Reserves

	Total Usable Reserves £'000	Revaluation Reserve £'000	Capital Adjustment Account £'000	LGPS Pension Reserve £'000	Firefighters Pension Reserve £'000	Collection Fund Adjustment Account £'000	Accumulated Absences Account £'000	Unusable Reserve Total £'000	Total £'000
Adjustments Primarily Involving the Capital Adjustment Account:									
Charges for depreciation and impairment of non-current assets	(1,965)		1,965					1,965	0
Difference between historic cost and current cost depreciation		342	(342)					0	0
Amount by which finance costs calculated in accordance with the Code are different from the amount of finance costs calculated in accordance with statutory requirements	241		(241)					(241)	0
Statutory provision for the financing of Capital investment	277		(277)					(277)	0
Write out on disposal of fixed assets	0		0					0	0
Capital expenditure charged to the General Fund Balance	747		(747)					(747)	0
Adjustments Primarily Involving the Pensions Reserve:									
Amount by which pension costs calculated in accordance with the Code (i.e.; in accordance with IAS 19) are different from the contributions due under Local Government pension Scheme regulations	(1,616)			1,616				1,616	0
Amount by which pension costs calculated in accordance with the Code (i.e.; in accordance with IAS 19) are different the contributions due under Uniformed pension scheme regulations	(7,175)				7,175			7,175	0
Adjustments Primarily Involving the Capital Receipts Reserve:									
Transfer of cash sale proceeds credited as part of the gain/loss on disposals to the CIES	0		0					0	0
Capital receipts applied	0							0	0
Adjustments Primarily Involving the Capital Grants Unapplied Account:									
Capital Grants Received in prior years applied	0							0	0
Adjustments Primarily Involving the Accumulated Absences Account:									
Amounts by which officer remuneration included in the CIES is different from the amount taken to the General Fund in accordance with regulations	(405)						405	405	0
Adjustments Primarily Involving the Collection Fund Adjustment Account:									
Amount by which council tax and non-domestic rating account income included in the Comp. I & E Account is different from the amount taken to the General Fund in accordance with regulations	1,157					(1,157)		(1,157)	0
	(8,739)	342	358	1,616	7,175	(1,157)	405	8,739	0

2020/21

Usable Reserves

	General Fund Balance £'000	Earmarked Reserves £'000	Capital Receipts Reserve £'000	Capital Grants and Other Contributions £'000	Total Useable Reserves £'000
Adjustments primarily Involving the Capital Adjustment Account:					
Charges for depreciation and impairment of non-current assets	(1,875)				(1,875)
Difference between historic cost and current cost depreciation	0				0
Amount by which finance costs calculated in accordance with the Code are different from the amount of finance costs calculated in accordance with statutory requirements	0				0
Statutory provision for the financing of Capital investment	419				419
Write out on disposal of fixed assets	(2)				(2)
Capital expenditure charged to the General Fund Balance	998				998
Adjustments Primarily Involving the Pensions Reserve:	0				0
Amount by which pension costs calculated in accordance with the Code (i.e.; in accordance with IAS 19) are different from the contributions due under Local Government pension Scheme regulations	(1,055)				(1,055)
Amount by which pension costs calculated in accordance with the Code (i.e.; in accordance with IAS 19) are different the contributions due under Uniformed pension scheme regulations	(7,210)				(7,210)
Adjustments Primarily Involving the Capital Receipts Reserve:					
Transfer of cash sale proceeds credited as part of the gain/loss on disposals to the CIES	23		(23)		0
Capital receipts applied	0		80		80
Adjustments Primarily Involving the Capital Grants Unapplied Account:					
Capital Grants Received in prior years applied	0				0
Adjustments Primarily Involving the Accumulated Absences Account:					
Amounts by which officer remuneration included in the CIES is different from the amount taken to the General Fund in accordance with regulations	70				70
Adjustments Primarily Involving the Collection Fund Adjustment Account:					
Amount by which council tax and non-domestic rating account income included in the Comp. I & E Account is different from the amount taken to the General Fund in accordance with regulations	(1,524)				(1,524)
	(10,156)		57		(10,099)

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2. Adjustments between accounting basis and funding basis under regulations

This note details the adjustments that are made to the total comprehensive income and expenditure recognised by the Authority in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the Authority to meet future capital and revenue expenditure.

2020/21

Unusable Reserves

	Total Usable Reserves £'000	Revaluation Reserve £'000	Capital Adjustment Account £'000	LGPS Pension Reserve £'000	Firefighters Pension Reserve £'000	Collection Fund Adjustment Account £'000	Accumulated Absences Account £'000	Unusable Reserve Total £'000	Total £'000
Adjustments Primarily Involving the Capital Adjustment Account:									
Charges for depreciation and impairment of non-current assets	(1,875)		1,875					1,875	0
Difference between historic cost and current cost depreciation		367	(367)					0	0
Amount by which finance costs calculated in accordance with the Code are different from the amount of finance costs calculated in accordance with statutory requirements	0		0					0	0
Statutory provision for the financing of Capital investment	419		(419)					(419)	0
Write out on disposal of fixed assets	(2)		2					2	0
Capital expenditure charged to the General Fund Balance	998		(998)					(998)	0
Adjustments Primarily Involving the Pensions Reserve:									
Amount by which pension costs calculated in accordance with the Code (i.e.; in accordance with IAS 19) are different from the contributions due under Local Government pension Scheme regulations	(1,055)			1,055				1,055	0
Amount by which pension costs calculated in accordance with the Code (i.e.; in accordance with IAS 19) are different the contributions due under Uniformed pension scheme regulations	(7,210)				7,210			7,210	0
Adjustments Primarily Involving the Capital Receipts Reserve:									
Transfer of cash sale proceeds credited as part of the gain/loss on disposals to the CIES	0							0	0
Capital receipts applied	80		(80)					(80)	0
Adjustments Primarily Involving the Capital Grants Unapplied Account:									
Capital Grants Received in prior years applied	0							0	0
Adjustments Primarily Involving the Accumulated Absences Account:									
Amounts by which officer remuneration included in the CIES is different from the amount taken to the General Fund in accordance with regulations	70						(70)	(70)	0
Adjustments Primarily Involving the Collection Fund Adjustment Account:									
Amount by which council tax and non-domestic rating account income included in the Comp. I & E Account is different from the amount taken to the General Fund in accordance with regulations	(1,524)					1,524		1,524	0
	(10,099)	367	13	1,055	7,210	1,524	(70)	10,099	0

3. Members' Allowances

A Members' Allowance Scheme for the Combined Fire Authority (CFA) was implemented on 31 December 2003 in accordance with the Local Government (Members Allowances) (England) Regulations 2003. The Authority paid the following amounts to Members of the CFA during the year:

	2020/21 £'000	2021/22 £'000
Allowances	64	66
Expenses	0	1
Total	64	67

4. Officers' Remuneration

The number of employees whose remuneration, excluding employer's pension contributions, was £50,000 or more in bands of £5,000 were:

2020/21 No. of Employees	Remuneration Band	2021/22 No. of Employees
4	50,000 to 54,999	7
8	55,000 to 59,999	12
4	60,000 to 64,999	4
3	65,000 to 69,999	3
1	70,000 to 74,999	0
2	75,000 to 79,999	3
0	80,000 to 84,999	1
3	85,000 to 89,999	2
0	90,000 to 94,999	0
0	95,000 to 99,999	0
0	100,000 to 104,999	0
1	105,000 to 109,999	0
0	110,000 to 114,999	1
1	120,000 to 124,999	0
1	125,000 to 129,999	0
0	130,000 to 134,999	0
1	150,000 to 154,999	1
29	Total	34

For this purpose 'remuneration' means all amounts paid to or receivable by an employee and includes sums due by way of taxable expenses, allowances and the estimated money value of any benefit received by an employee other than in cash.

**NB – The above note includes all senior officers including those that are detailed in the following tables as well as officers that have retired and returned in different roles.*

The following tables set out the remuneration disclosures for Senior Officers whose salary is less than £150,000 but equal to or more than £50,000 per annum:

2021/22

	Notes	Salary (including fees and allowances) £	Expenses Allowance £	Benefits in Kind £	Total Remuneration (excluding) Pension Contributions £	Employer's Pension Contributions £	Total Remuneration (including pension contributions) £
Chief Fire Officer	1	51,781	0	0	51,781	0	51,781
Chief Fire Officer	2	131,106	0	0	131,106	37,759	168,865
Deputy Chief Fire Officer	3	20,835	0	0	20,835	6,000	26,835
Deputy Chief Fire Officer	4	51,459	0	0	51,459	14,820	66,279
Secretary/ Monitoring Officer	5	12,589	204	0	12,793	2,581	15,374
Assistant Chief Fire Officer	6	28,019	0	0	28,019	3,680	31,699
Assistant Chief Fire Officer	7	48,547	12	0	48,559	13,981	62,540
Assistant Chief Officer		110,346	46	0	110,392	22,367	132,759
		454,682	262	0	454,944	101,188	556,132

Notes

1. Abated Salary to 7 June 2021 includes backdated arrears
2. From 1 June 2021
3. To 31 May 2021
4. From 5 November 2021 (DN Secondment 24 May 21 to 30 November 2021
5. Based on 30 days per year ACO FT salary £108,705
6. To 31 May 2021
7. Secondment from 1 June 2021 to 1 November 2021. This data from 2 November 2021 only

2020/21

	Notes	Salary (including fees and allowances) £	Expenses Allowance £	Benefits in Kind £	Total Remuneration (excluding) Pension Contributions £	Employer's Pension Contributions £	Total Remuneration (including pension contributions) £
Chief Fire Officer	1	100,490	0	0	100,490	0	100,490
Deputy Chief Fire Officer		125,623	0	0	125,623	36,179	161,802
Secretary/ Monitoring Officer	2	12,418	328	0	12,746	2,544	15,290
Assistant Chief Officer		108,861	109	0	108,970	22,063	131,033
Assistant Chief Fire Officer		117,287	421	7,870	125,578	21,088	146,666
TOTAL		464,679	858	7,870	473,407	81,874	555,281

Notes

1. Abated Salary
2. Based on 30 days per year ACO FT salary £107,097
3. All posts above include arrears 01/01/2020 to 31/03/2020 paid in 2020/21

Termination Benefits/Exit Packages

In 2020/21 there were redundancies made on grounds of efficiencies which totalled £53k.

In 2021/22 there was one termination benefit/exit package totalling £27k.

5. Related Party Transactions

Introduction

The UK Government exerts significant influence through legislation and funding. This funding can be identified in the Non-Specific Grants Income section of the Comprehensive Income and Expenditure Statement Account (the Top Up Grant and General Government Grants). The Fire Authority is also funded by taxation precepts from Local Authorities which are identified in the Taxation Precepts section of the Comprehensive Income and Expenditure Statement.

Declarations

All Members, Senior Officers and Budget Managers, the Monitoring Officer and Treasurer of the Authority have been consulted with regard to related party transactions. From the declarations received, there were no material transactions to report.

During 2021/22, works and services to the value of £58k were commissioned from the National Fire Chiefs Council (formerly the Chief Fire Officers Association – CFOA). These are all entities of which an Officer had an interest. This officer has declared their interest in accordance with IAS24.

The Fire and Rescue Indemnity Company

Until 31 October 2015 insurances for the Authority were arranged as part of a consortium of nine Fire and Rescue Authorities. These Fire and Rescue Authorities, including Bedfordshire, are now members of the Fire and Rescue Indemnity Company Limited. The company commenced trading in November 2015. The Authority's risk protection arrangements are provided through the pooled funds of the company. During 2021/22 the Authority made a contribution of £341k to the company for the year to 31 October 2022 with £141k of this treated as an expense in 2021/22.

6. Disclosure of Audit Costs

2020/21 £'000		2021/22 £'000
23	Fees payable to Ernst & Young with regard to external Audit services carried out by the appointed auditor.	37
31	Fees payable in respect of other services provided by the Audit Commission and Ernst & Young.	0
54	Total	37

7. Capital Expenditure and Financing

	2020/21 £'000	2021/22 £'000
Opening Capital Financing Requirement	7,969	7,550
Capital Investment: Property, Plant and Equipment	915	1,494
Intangible Assets	163	0
Revenue Expenditure Funded from Capital Under Statute	0	0
Sources of Finance: Capital receipts Government Grants and Other Contributions	(80) 0	0 0
Sums Set Aside from Revenue: Direct Revenue Contributions MRP and Finance Lease repayment	(998) (419)	(747) (518)
Closing Capital Financing Requirement	7,550	7,779
Explanation of Movements in Year: Assets acquired under finance leases Increase/(Decrease) in underlying need to borrowing (unsupported by Government financial assistance)	0 (419)	747 (518)
Increase/(decrease) in Capital Financing Requirement	(419)	229

8. Information on Assets Held

Non-Current Assets owned by the FRA include the following:

Non-Current Assets	31 March 2021	31 March 2022
Operational Buildings:		
Headquarters (including Training Centre, Control and Workshops)	1	1
Fire safety Area Offices	2	2
Fire Stations: Wholetime	5	5
Day Crewing	1	1
Retained	8	8
Houses	7	7
Garages	6	6

Non-Current Assets	31 March 2021			31 March 2022		
	Leased	Owned	Total	Leased	Owned	Total
Operational Appliances:						
Pumping Appliances	0	22	22	0	22	22
Aerial Appliances	0	2	2	0	2	2
Fire Boats	0	1	1	0	1	1
Other Special Appliances	0	23	23	0	22	22
Modules	0	4	4	0	4	4
Appliances under construction	0	0	0	0	0	0
Special appliances under construction	0	0	0	0	0	0
Appliances awaiting disposal	0	0	0	0	0	0
Non-Operational Appliances:						
Reserve/Training Appliances	0	6	6	0	6	6
Ancillary Vehicles	0	60	60	0	60	60
Trailers etc.	0	8	8	0	8	8
Specials/Vans awaiting disposal	0	0	0	0	0	0
Total	0	126	126	0	125	125

9. Operating Leases:

Under the IFRS rules governing leases, specifically IFRIC 4 (International Financial Reporting Interpretations Committee), 'Determining Whether an Arrangement Contains a Lease', this Authority has sought to identify contractual and other arrangements which involve the provision of services using specific underlying assets and which therefore can be considered as containing a lease for those assets.

Authority as a Lessee:

Vehicles and Equipment — the Authority had two operating leases in 2021/22. The amount paid under these arrangements in 2021/22 was £7k (£17k in 2020/21).

An ICT lease was taken out in 2018/19 for the Authority's Multi-functional Devices (Printers) at a cost of £44k over 3 years. A further lease was taken out in October 2020 for a reprographics machine at the cost of £11k for one year only, this was extended for a further year until end of 2022.

The expenditure charged into Comprehensive Income and Expenditure Statement during the year in relation to these leases was:

	2020/21 £'000	2021/22 £'000
Minimum Lease Payments	43	33

Authority as a Lessor:

Under the IFRS rules governing leases, specifically IFRIC 4 (International Financial Reporting Interpretations Committee), 'Determining Whether an Arrangement Contains a Lease', this Authority has sought to identify contractual and other arrangements which involve the provision of services using specific underlying assets and which therefore can be considered as containing a lease for those assets.

In 2021/22, it was determined that there were twelve embedded leases for renting out part various Fire Stations to the East of England Ambulance Service, Bedfordshire Police and The Road Victims Trust, which should be classified as leases under IFRIC 4.

The Authority leases out property and equipment under operating leases for the provision of community services, such as the support for emergency services and its associated entities. The income received into the Comprehensive Income and Expenditure Statement during the year in relation to these leases were:

	2020/21 £'000	2021/22 £'000
Income Receivable	49	61

The minimum lease payments receivable do not include rents that are contingent on events taking place after the lease was entered into, such as adjustments following rent reviews. In 2021/22, £NIL contingent rents were receivable by the Authority (2020/21 £NIL).

10. Finance Leases

Under the IFRS rules governing leases, specifically IFRIC 4 (International Financial Reporting Interpretations Committee), 'Determining Whether an Arrangement Contains a Lease', this Authority has sought to identify contractual and other arrangements which involve the provision of services using specific underlying assets and which therefore can be considered as containing a lease for those assets.

The Authority entered into a contract in 2011/12 for the Firelink Radios under the Airwaves Contract which ceased as at 31 March 2017. In 2019/20 it entered into a contract for the Managed Services for Personal Protective Equipment (PPE). Under IFRIC 4 the PPE lease contract is determined as being an embedded lease.

The following values of assets were held under finance leases by the Authority, accounted for as part of non-current assets (Gross Value - £747k for PPE and £64k for Radios):

	Vehicles, Plant and Equipment		
	Gross Value	Accumulated Depreciation	Net Value
	£'000	£'000	£'000
As at 1 April 2021	538	(538)	0
Write Outs in the Year (adjustments)	(0)	(0)	0
Additions	747	0	747
Disposals	(474)	474	0
Depreciation	(0)	(187)	(187)
As at 31 March 2022	811	(251)	560

The outstanding obligations to make payments under the PPE Lease (excluding finance costs) at 31 March 2022, is as follows:

	31 March 2022 £'000
Not later than one year	92
Later than one year	414
	506

11. Property, Plant and Equipment and Heritage Assets - Movement on Balances 2021/22

	Land and Buildings £'000	Vehicles, Plant and Equipment £'000	Assets Under Construction £'000	Total Property, Plant and Equipment £'000	Heritage Assets £'000
Cost of Valuation					
At 1 April 2021	32,435	15,013	62	47,510	35
Additions	240	1,007	247	1,494	0
Donations	0	0	0	0	0
Revaluation increases /(decreases) recognised in the Revaluation Reserve	4,500	0	0	4,500	(5)
Revaluation increases /(decreases) recognised in the CIES	(58)	0	0	(58)	0
Disposals/Write Outs	0	(574)	0	(574)	0
Reclassifications	38	222	(260)	0	0
At 31 March 2022	37,155	15,668	49	52,872	30
Depreciation and Impairments					
At 1 April 2021	(689)	(8,362)	0	(9,051)	0
Depreciation Charge for 2021/22	(661)	(1,234)	0	(1,895)	0
Depreciation written out to the Revaluation Reserve	0	0	0	0	0
Disposals/Write Outs	0	574	0	574	0
Reclassifications	0	0	0	0	0
At 31 March 2022	(1,350)	(9,022)	0	(10,372)	0
Balance Sheet Amount as at 31 March 2022	35,805	6,646	49	42,500	30
Balance Sheet Amount as at 31 March 2021	31,746	6,651	62	38,459	35
Nature of Asset Holding					
Owned	35,805	6,086	49	41,940	30
Finance Lease	0	560	0	560	0

Comparative Movements 2020/21

	Land and Buildings	Vehicles, Plant and Equipment	Assets Under Construction	Total Property, Plant and Equipment	Heritage Assets
	£'000	£'000	£'000	£'000	£'000
Cost of Valuation					
At 1 April 2020	31,930	14,364	37	46,331	35
Additions	189	663	62	914	0
Donations	0	0	0	0	0
Revaluation increases /(decreases) recognised in the Revaluation Reserve	316	0	0	316	0
Revaluation increases /(decreases) recognised in the CIES	0	0	0	0	0
Disposals/Write Outs	0	(51)	0	(51)	0
Reclassifications	0	37	(37)	0	0
At 31 March 2021	32,435	15,013	62	47,510	35
Depreciation and Impairments					
At 1 April 2020	0	(7,341)	0	(7,341)	0
Depreciation Charge for 2020/21	(689)	(1,070)	0	(1,759)	0
Depreciation written out to the Revaluation Reserve	0	0	0	0	0
Disposals/Write Outs	0	49	0	49	0
Reclassifications	0	0	0	0	0
At 31 March 2021	(689)	(8,362)	0	(9,051)	0
Balance Sheet Amount as at 31 March 2021	31,746	6,651	62	38,459	35
Balance Sheet Amount as at 31 March 2020	31,930	7,023	37	38,990	35
Nature of Asset Holding					
Owned	31,746	6,651	62	38,459	35
Finance Lease	0	0	0	0	0

Valuation information — Non-Current Assets

A desktop valuation as at 31 March 2022 was carried out on all on land and buildings by NPS Group and have been signed by Deborah O'Shea MRICS, an external valuations expert. This valuation included consideration of all property works carried out in the year, space utilisation across all sites and collaboration occupancy at relevant sites for Buildings and Land, including vehicle parking spaces.

Land Value approach:

A Fire station is a sui generis, non-income generating use and not all locations would be suitable. Many of the sites are small, so are not directly comparable with large industrial sites. A residential site would be unlikely to obtain planning permission today and location on an out of town industrial or retail park would not be suitable.

In accordance with the Confirmation of Instruction, the valuers have assumed that each station will remain in its current location, to provide the necessary geographical coverage required to comply with required response times. However, a prudent purchaser (local authority spending public money) would look to purchase the cheapest suitable site were it to be replaced.

Each site is different and its particular location, nature, benefits and disadvantages have been reflected in the land value ascribed, after careful consideration and using professional judgement. In the absence of recent, directly relevant transactional evidence, consideration was given to market reports, sites available on the market, local agent commentary and market trends. Evidence nationally shows the demand for and value of land for both industrial and residential purposes increasing over the past 12 months, which has been individually reflected in the valuations at 31/3/2022, while bearing in mind that the subject use is sui generis.

The basis for valuation is set out in the Statement of Accounting Policies.

The Heritage Asset is a 1908 Shand Mason Steam Fire Pump (Steamer) which was valued as at 31 March 2022 by Jeremy Curzon MNAVA of Cheffins, an external valuer. The Steamer is taken to various outdoor events where it is exhibited by a team of volunteers. The Thorney Steamer webpage has a history of the Steamer which includes details of its renovation.

Capital Commitments

There are outstanding capital commitments as at 31 March 2022 of £993k relating to the replacement Control Mobilisation system.

12. Intangible Assets — Movement on Balances 2021/22

The Authority accounts for its software as intangible assets, to the extent that the software is not an integral part of a particular IT system and accounted for as part of the hardware item of Property, Plant and Equipment. The intangible assets only include purchased licences.

All software is given a finite useful life, based on assessments of the period that the software is expected to be of use to the Authority. The useful life assigned to the major software suites used by the Authority is five years.

The carrying amount of intangible assets is amortised on a straight line basis.

The table below shows movements on Intangible Assets during the year.

	2020/21 Intangible Assets £'000	2021/22 Intangible Assets £'000
Balance at start of the year		
Gross carrying amounts	205	368
Accumulated amortisation	(205)	(320)
Net carrying amount at start of year	0	48
Additions	163	0
Amortisation for the period	(115)	(12)
Net carrying amount at the end of the year	48	36
Comprising:		
Gross Carrying amounts	368	368
Accumulated amortisation	(320)	(332)

13. Inventories

2020/21 £'000	Inventories	2021/22 £'000
92	Technical	123
77	Smoke Alarms	75
17	Uniforms & protective Clothing	28
50	Workshops	58
23	Fuel	41
21	Other	21
280	Total	346

14. Debtors

2020/21 £'000	Debtors	2021/22 £'000
169	H M Revenues and Customs (re-VAT)	669
1,518	Pension Fund Account	820
33	Employees	0
680	Collection Fund	1,997
138	Accounts Rendered	416
1	Investment Income	1
0	General	1
2,539	Total	3,904

The figures above contain Long Term and Short Term Debtors with the figures for Long Term Debtors being £91k in 2020/21 and £44k in 2021/22.

15. Payments in Advance

2020/21 £'000	Payments in Advance	2021/22 £'000
315	IT	434
15	Car Leasing Scheme	18
214	Insurance	218
686	Firefighting pension Payments	696
87	General	82
1,317	Total	1,448

16. Short Term Creditors

2020/21 £'000	Short Term Creditors	2021/22 £'000
0	Capital	3
286	Employees	812
0	PWLB Loan Interest	0
41	Public Utilities	25
123	Other Local Authorities	111
226	IT/Communications	197
675	Third Party Payments	607
387	General	608
1,592	Collection Fund – Taxpayers	1,820
3,330	Total	4,183

17. Other Creditors

2020/21 £'000	Other Creditors	2021/22 £'000
728	Government Grants	1,227
86	Other Grants	118
814	Total	1,345

18. Collection Fund

The Collection Funds, wholly shown within the Billing Authorities (Bedford, Central Bedfordshire and Luton) accounts are treated as agency accounts. This means that this Authority, as a precepting authority, is to be allocated a proportion of the council tax arrears, prepayments etc., to raise as creditors and debtors in its accounts. The proportion is based on this Authority's precept demand to the total of all precept demands as calculated by each Billing Authority for the Collection Fund under their control.

2020/21 Total £'000		Bedford Borough £'000	Central Beds £'000	Luton Borough £'000	2021/22 Total £'000
3,727	Council tax Arrears	757	940	2,444	4,141
(1,709)	Impairment Allowance for doubtful debts	(429)	(226)	(279)	(934)
(613)	Council Tax overpayments and prepayments	(156)	(127)	(324)	(607)
152	Collection Fund (surplus)/deficit	(288)	158	(359)	(489)
(1,557)	Cash (Balancing Item)	116	(745)	(1,482)	(2,111)
0		0	0	0	0

A similar agency arrangement has now been introduced for National Non-Domestic Rates (NNDR) with the Authority's proportion calculated at the statutory rate of 1%.

2020/21 Total £'000		Bedford Borough £'000	Central Beds £'000	Luton Borough £'000	2021/22 Total £'000
337	NNDR Arrears	39	44	198	281
(118)	Impairment Allowance for doubtful debts	(30)	(6)	(6)	(42)
(111)	NNDR overpayments and prepayments	(50)	(13)	(57)	(120)
(299)	Appeals Provisions	(120)	(75)	(37)	(232)
1,059	Collection Fund (surplus)/deficit	113	398	32	543
(868)	Cash (Balancing Item)	48	(348)	(130)	(430)
0		0	0	0	0

In addition this Authority is to account for its share of the surplus/deficit of the Collection Funds as at 31 March 2022 by transferring amounts to the Collection Fund Adjustment Account, previously the amount provided under regulation in January 2016 was used and included under precepts in the Comprehensive Income and Expenditure Statement. This method for calculating the surplus/deficit is reversed through the Movement on Reserves Statement so the impact against the council tax requirement, for the year, will still be based on the actual cash paid by the Billing Authorities.

	Bedford Borough £'000	Central Beds £'000	Luton Borough £'000	Total £'000
Collection Fund Adjustment Account - Council Tax	(288)	158	(359)	(489)
Collection Fund Adjustment Account - NNDR	113	398	32	543
Collection Fund Adjustment Account - Total	(175)	556	(327)	54

19. Long Term Borrowing

Long-term Borrowing by the Authority comprises £9.987M of PWLB loans. An analysis by date of maturity is as follows:

31 March 2021 £'000	Date of Maturity	31 March 2022 £'000
0	30 – 35 years	6,300
9,987	35 – 40 years	3,687
9,987	Total	9,987

19. Long Term Borrowing (continued)

Loan	Lender	Start Date	Maturity Date	Original principal £	Interest Rate %	Current Principal £	Discount Rate %	Discount £	Market Value £	Accrued Interest £	Fair Value £	Duration Remaining Years
492471	PWLB	08/11/2006	30/09/2056	6,300,000	4.100	6,300,000	2.5200	(2,285,130)	8,585,130	0	8,585,130	34.50
494762	PWLB	18/08/2008	31/03/2058	3,687,000	4.4300	3,687,000	2.5100	(1,671,350)	5,358,350	0	5,358,350	36.00
				9,987,000		9,987,000		(3,956,480)	13,943,480	0	13,943,480	

Under the rules laid down by the 2021/22 Code, the Fair Value of any loans taken out must be disclosed in addition to the above carrying value to enable a comparison to be made. The Fair Value has been calculated by Link Asset Management using the rate available for new borrowing (New loan rate). At 31 March 2022 the Fair Values of the above loans were £13.943m calculated as above:

20. Short Term Investments

31 March 2021 £'000		31 March 2022 £'000
14,999	Short Term Investments	16,756
14,999	Total	16,756

20. Short Term Investments (continued)

Short-term investments are temporary surplus funds, invested short term with those financial institutions included within the Authority's approved lending list. Under the rules laid down by the 2021-22 Code the Fair Value of any investments must be disclosed in addition to the above carrying value, such that a comparison can be made. At 31 March 2022 the Fair Values of the above short term investments was £16.740m calculated as below:

Loan To:	Issue Date	Maturity Date	Nominal Amount £	Issue Rate %	Market Rate %	Net Market Value £	Accrued Interest £	Fair Value £	Duration Remaining Years
Goldman Sachs	12/11/2021	12/05/2022	2,000,000	0.33000	0.78150	1,998,962	2,531	2,001,493	0.12
Qatar National Bank	05/01/2022	05/07/2022	2,250,000	0.67000	1.12558	2,247,312	3,552	2,250,864	0.26
Qatar National Bank	03/02/2022	03/08/2022	2,500,000	0.87000	1.18133	2,497,345	3,397	2,500,742	0.34
Santander 120 Day			2,500,000	0.65000	0.65000	2,500,000	1,380	2,501,380	0.33
Santander 180 Day			2,496,360	0.73000	0.73000	2,496,360	1,548	2,497,908	0.49
Lloyds 95 Day			5,000,116	0.05000	0.05000	5,000,116	0	5,000,116	0.26
			16,746,476			16,740,095	12,408	16,752,503	

21. Cash and Cash Equivalents

2020/21 £'000	Cash and Cash Equivalents	2021/22 £'000
4	Cash	4
2,952	Bank Current Accounts	1,229
2,956	Total	1,233

22. Nature and Extent of Risks Arising from Financial Instruments

• *Credit Risk*

Credit risk is the possibility that other parties might fail to pay amounts due to the Authority.

The risk is minimised through the Annual Investment Strategy, which requires that deposits are not made with financial institutions unless they meet identified minimum credit criteria, as laid down by Fitch and Moody's Ratings Services. The Annual Investment Strategy also imposes a maximum sum to be invested with a financial institution located within each category. The credit criteria in respect of financial assets held by the Authority are as detailed below:

Minimum Credit Ratings Required: AA-

Maximum amount of £7m per Organisation

Lending lists are reviewed and updated as necessary if the rating of any institution on the list has altered. The financial press and other media sources are also utilised for information on the credit strength of banks and other institutions and the list amended if appropriate.

• *Liquidity Risk*

Liquidity risk is the possibility that the Authority might not have funds available to meet the commitments to make payments.

The Authority seeks to minimise liquidity risk by securing adequate available sources of short term financing and by effective cash flow forecasting and monitoring.

Any long term borrowing is through PWLB thereby minimising the potential liquidity risks. The maturity analysis of the Authority's borrowings is shown in the table under Note 19.

• *Market Risk*

The Market Risk is the possibility that financial loss might arise for the Authority as a result of changes in such measures as interest rates and stock market movements.

The Authority seeks to minimise market risk by maintaining reliable sources of information regarding market conditions to allow for informed assessment of treasury transactions. The Authority employs the services of Sector to advise it on Treasury Management issues.

The Authority does not make investments that are subject to market fluctuations (e.g. gilts, certificates of deposit etc.).

Cash flow forecasts are regularly monitored to ensure the Authority's financing targets are met.

Loans and short-term investment balances shown in the Balance Sheet are at fixed rates and therefore not effected by market fluctuations as at 31 March 2022.

• *Price and Foreign Currency Risk*

The authority has no financial assets or liabilities in equity shares, joint ventures or denominated in foreign currency and therefore has no exposure to these risks.

23. Provisions

The creation of provisions is permitted by Section 41 of the Local Government and Housing Act 1989.

2020/21 £'000		2021/22 £'000
299	NDR Appeals	232
10	Insurance	0
309	As at 31 March	232

24. Details of Movements on Usable Reserves

	2021/22				
	Earmarked Reserves £'000	Capital Receipts Reserve £'000	Government Grants and Other Contributions Unapplied £'000	General Reserve £'000	Total £'000
Surplus (Deficit) for the year	0	0	0	0	0
Appropriations to/from Revenue	(781)	0	0	0	(781)
New Receipts/Grant received in Year	0	41	0	0	41
Financing of Capital Expenditure	0	0	0	0	0
Total	(781)	41	0	0	(740)
Balance b/fwd at 1 April 2021	13,505	507	159	2,400	16,571
Balance c/fwd at 31 March 2022	12,724	548	159	2,400	15,831

Earmarked Reserves

Earmarked Reserves are those revenue reserves which have been created and earmarked for specific purposes. The analysis of earmarked reserves is shown below:

Earmarked Reserves	Balance at 31 March 2021 £'000	Movement in year £'000	Balance at 31 March 2022 £'000
Corporate Earmarked Reserves	5,105	31	5,136
Capital Reserves	3,850	(78)	3,772
Budget Managers' Earmarked Reserves	1,124	(734)	390
Collaboration Reserve	2,378	0	2,378
Pension Reserve	1,000	0	1,000
Vehicle Appliance Reserve	48	0	48
Total	13,505	(781)	12,724

General Reserves

General Reserves are those revenue reserves which have been created and are not specifically earmarked for expenditure.

The table below details the transfers to the General Reserve during 2021/22.

General Reserve	£'000
Balance brought forward from 1 April 2021	2,400
In Year surplus	(781)
Funding to/(from) reserve agreed by Members during 2021/22	781
Total at 31 March 2022	2,400

Capital Grants and Other Contributions Unapplied

Capital grants or capital contributions where the income has been received but the expenditure to be financed from that grant or contribution has not been incurred at the balance sheet date.

Capital Receipts Reserve

Capital receipts from the sale of assets owned by the Service that have yet to be used to finance future capital expenditure.

25. Details of Movements on Unusable Reserves

Unusable Reserves	Revaluation Reserve	Capital Adjustment Account	LGPS Pension Reserve	Firefighters' Pension Reserve	Collection Fund Adjustment Account	Accumulated Absences	Total Unusable Reserves
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Balance at 31 March 2021	13,610	17,383	(23,913)	(363,000)	(1,211)	(160)	(357,291)
Balance at 31 March 2022	17,763	17,025	(19,228)	(364,970)	(54)	(565)	(350,029)

Revaluation Reserve:

The Revaluation Reserve records the accumulated gains on the fixed assets held by the Authority arising from increases in value, as a result of inflation or other factors.

	2020/21	2021/22	2021/22
	£'000	£'000	£'000
Balance 1 April	13,661		13,610
Upward revaluation of assets	1,978	4,584	
Downward revaluation of assets and impairment losses not charged to the Surplus/Deficit on the Provision of Services	(1,662)	(89)	
Surplus or deficit on revaluation of non-current assets not posted to the Surplus/Deficit on the Provision of Services	316		4,495
Difference between fair value depreciation and historical cost depreciation	(367)		(342)
Balance at 31 March	13,610		17,763

Capital Adjustment Account:

The Capital Adjustment Account accumulates the write down of the historic cost of fixed assets as they are consumed by depreciation or impairment or written off on disposal. It accumulates the resources set aside to finance capital expenditure. The balance on the account thus represents timing differences between the amount of the historical cost of fixed assets that has been consumed and the amount that has been financed in accordance with statutory requirements.

	2020/21 £'000	2021/22 £'000	2021/22 £'000
Balance 1 April	17,396		17,383
Reversal of items relating to capital expenditure debited or credited to the CIES:			
Charges for depreciation and impairment of non-current assets	(1,875)	(1,965)	(1,965)
Amounts of non-current assets written off on disposal or sale as part of the gain/loss on disposal to the CIES	(2)	0	0
	(1,877)		(1,965)
Adjusting amounts written out of the Revaluation Reserve	367		342
Net written out amount of the cost of non-current assets consumed in the year	15,886		15,760
Capital financing applied in the year:			
Capital grants and contributions credited to the CIES that have been applied to capital expenditure	80		0
Application of grants to capital financing from the Capital Grants	0		0
Unapplied Account			
Statutory provision for the financing of capital investment charged against the General Fund	419		518
Capital expenditure charged against the General Fund or Reserves	998		747
Balance at 31 March	17,383		17,025

Pension Reserves:

The Pensions Reserves are maintained in order that the IAS 19 accounting adjustments are reversed out of the Comprehensive Income and Expenditure Statement and do not impact on the amount to be met from local taxation, see Note 29 for further details.

	LGPS Pension Reserve		Firefighters' Pension Reserve	
	2020/21 £'000	2021/22 £'000	2020/21 £'000	2021/22
Balance at 1 April	(13,899)	(23,913)	(342,150)	(363,000)
Remeasurement of the net defined benefit liability/(assets)	(8,959)	6,301	(13,640)	5,205
Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement	(2,456)	(3,013)	(15,710)	(15,590)
Employer's pension contributions and direct payments to pensioners payable in the year	1,401	1,397	8,500	8,415
Balance at 31 March	(23,913)	(19,228)	(363,000)	(364,970)

Collection Fund Adjustment Account:

See under Note 18 for explanation of Collection Fund Adjustment Account.

Accumulated Absences Account:

The Accumulated Absences Account has been set up to cover the cost of any annual and flexi leave untaken as at 31 March 2022. Leave not taken in the year is normally carried forward and allowed to be taken in the following year: therefore unless an officer leaves it is unlikely that any payments will be made for untaken leave.

	2020/21	2021/22	2021/22
	£'000	£'000	£'000
Balance 1 April	(230)		(160) *
Settlement or cancellation of accrual made at the end of the preceding year	230	160	
Amounts accrued at the end of the current year	(160)	(565)	
Amount by which officer remuneration charged to the CIES on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements.	70		(405)
Balance 31 March	(160)		(565)

* The figure as at 1 April 2021 would have been (£574k) on a consistent basis to the figure of (£565k) for 31 March 2022

26. Contingent Liabilities

In accordance with the Code of Practice, the following Contingent Liabilities have been identified:

1. Following a European Court of Justice Case (Ville de Nivelles v Matzak) time 'on call' has been determined as 'working time'. This may have implications for the Retained Duty Service. The matter is currently being considered at a national level. Guidance received so far indicates that the situation is not clear cut. There is potential for a 'test case'. Ultimately further costs may arise.
2. The Service is one of a number of FRAs with ET claims lodged as part of a group action by Retained Duty System (RDS) employees regarding the Part Time Workers Regulations and their respective terms and conditions of employment and pension eligibility/ entitlement. The Terms and Conditions element of the claims has been settled however the pension elements remain unresolved. At present the FRA has no timescale for resolution or potential liabilities as the matter is being dealt with at national level.
3. Following the legal dispute between the FBU and Central Government (McCloud judgment) it has been determined that the transitional protections associated with the new 2015 Fire pension scheme are discriminatory. Remedy (to put pension members back into the position they would have been but for the discrimination) is now being considered but this is a lengthy and complex process. The eventual outcome is highly likely to have significant financial implications but these cannot be estimated at this time. However, the estimated pension obligations from this matter have been captured within the pension liability estimates in these accounts.
4. The Service has two Employment Tribunal Cases pending if the claimants are successful then costs will be incurred. Costs are unknown but are unlikely to be material.
5. The FRA determination in relation to a successful Internal Disputes Resolution Procedures (IDRP) pension claim, may give rise to additional costs in respect of addressing underpayments to the pension fund and in turn, the pension fund to employees. This is ongoing work, hence the estimated pension obligations from this matter have not been captured within the pension liability estimates in these accounts.

27. Contingent Assets

In accordance with the Code of Practice, no Contingent Assets have been identified.

28. Authorisation of Accounts

The pre-audited accounts were approved by G Chambers on 29th July 2022.

29. Pension Arrangements

As part of the terms and conditions of its employees, the Authority offers retirement benefits. Although these benefits will not actually be payable until employees retire, the Authority has a commitment to make the payments that needs to be disclosed at the time that employees earn their future entitlement.

The Authority participates in two Pension Schemes:

- a. The Firefighters' Pension Scheme for firefighters is an unfunded defined benefit final salary scheme. This means that there are no investment assets built up to meet the pension's liabilities and cash has to be generated to meet actual pension's payments as they eventually fall due.
- b. The Local Government Pension Scheme for control and non-uniformed staff, administered from 1 April 2009 by Bedford Borough Council, is a funded defined benefit final salary scheme, meaning that the Authority and employees pay contributions into a fund, calculated at a level intended to balance the pension's liabilities with investment assets.

The cost of retirement benefits are recognised in the Net Cost of Service when they are earned by employees, rather than when the benefits are actually paid out as pensions. However, the charge required to be made against council tax is based on the cash payable in the year, so the real cost of retirement benefits is reversed out of the Movement on Reserves Statement.

The following transactions have been made in the Comprehensive Income and Expenditure Statement and General Fund Balance via the Movement in Reserves Statement during the year.

	Firefighters' Pension Scheme — All Schemes £'000		Local Government Pension Scheme £'000		Total £'000	
	2020/21	2021/22	2020/21	2021/22	2020/21	2021/22
Net Cost of Service:						
Current Service Cost	(8,010)	(8,340)	(1,972)	(2,517)	(9,982)	(10,857)
Past Service (Cost)/Gain	0	0	(147)	0	(147)	0
Administration Fee	0	0	(21)	(31)	(21)	(31)
Net Operating Expenditure:						
Net interest expense	(7,700)	(7,250)	(316)	(465)	(8,016)	(7,715)
Surplus or Deficit on the Provision of Service	(15,710)	(15,590)	(2,456)	(3,013)	(18,166)	(18,603)
Remeasurement of the net defined benefit liability:						
Return on Plan assets excluding amounts included in interest	0	0	4,105	1,813	4,105	1,813
Actuarial gains and losses arising on changes in demographic assumptions	0	0	349	801	349	801
Actuarial gains and losses arising on changes in financial assumptions	(36,410)	4,605	(13,728)	3,012	(50,138)	7,617
Other	22,770	600	315	675	23,085	1,275
Total Charge to the CIES	(29,350)	(10,385)	(11,415)	3,288	(40,765)	(7,097)
Movement in Reserves Statement						
Reversal of Net Charges made to the Surplus or Deficit on the Provision of Services for post-employment benefits in accordance with the code	15,710	15,590	2,456	3,013	18,166	18,603
Amount charged against Council Tax for pensions in the year:						
Employer's contributions payable to the Scheme	7,637	7,575	1,401	1,397	9,038	8,972
Retirement benefits payable to Pensioners	863	840	0	0	863	840

The underlying assets and liabilities for retirement benefits attributable to the Authority at 31 March 2022 are as follows:

	Fire Fighters' Pension Scheme - All Total £'000 2020/21	Fire Fighters' Pension Scheme - All Total £'000 2021/22	Local Govt Pension Scheme £'000 2020/21	Local Govt Pension Scheme £'000 2021/22	Total £'000 2020/21	Total £'000 2021/22
Estimated Liabilities in Scheme	(363,000)	(364,970)	(50,827)	(50,631)	(413,827)	(415,601)
Estimated Assets in Scheme	0	0	26,914	31,403	26,914	31,403
Net Liability	(363,000)	(364,970)	(23,913)	(19,228)	(386,913)	(384,198)

The liabilities show the underlying commitments that the Authority has in the long-run to pay retirement benefits. The total net liability of £384.2m has a substantial impact on the net worth of the Authority as recorded in the Balance Sheet, resulting in a negative overall balance on the Authority's Balance Sheet of £334.2m. Statutory arrangements for funding the deficit mean that the financial position of the Authority remains healthy:

- Any deficit on the Firefighters' Pension Account will be met by Government Grant.
- The deficit on the Local Government Pension Scheme will be made good by increased contributions over the remaining working life of employees as assessed by the Scheme's Actuary.

The total contributions expected to be made to the Local Government Pension Scheme by the Authority in the year to 31 March 2023 will be approximately £1.255m. Expected contributions to the Firefighters' Pension Scheme in the year to 31 March 2023 are £3.354m.

Liabilities have been assessed on an Actuarial Basis using the projected unit credit method: an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels, etc. The Firefighters' Pension Scheme liabilities have been assessed by Government Actuarial Department and the Local Government Pension Scheme liabilities have been assessed by Barnett Waddingham, an independent firm of Actuaries; estimates for the Firefighters' Pension Scheme and the Local Government Pension Scheme being based on the Actuarial Valuation (IAS 19) of the scheme as at 31 March 2022.

The significant assumptions used by the Actuary have been:

	Firefighters Scheme	Firefighters Scheme	LGPS	LGPS
Mortality Assumptions:	2020/21	2021/22	2020/21	2021/22
Longevity at 65 for current pensioners:				
Men	21.4 years	21.5 years	21.9 years	21.3 years
Women	21.4 years	21.5 years	24.3 years	24.1 years
Longevity at 65 for future pensioners:				
Men	23.1 years	23.2	22.8 years	22.4 years
Women	23.1 years	23.2	26.0 years	25.7 years
Rate of Inflation	2.40%	3.00%		
Rate of Increase in Salaries	4.15%	4.75%	3.85%	4.20%
Rate of Increase in Pensions	2.40%	3.00%	2.85%	3.20%
Rate for discounting scheme liabilities	2.00%	2.65%	2.00%	2.60%
Take up option to convert annual pension into retirement lump sum			50%	50%

Changes to the Local government Pension Scheme permit employees retiring on or after 6 April 2006 to take an increase in their lump sum payment on retirement in exchange for a reduction in their future pension. For 2021/22 the Actuary has assumed that all retirees will exchange half their commutable pension for cash at retirement.

The Firefighters' Pension Scheme has no assets to cover its liabilities.

Local Government Pension Scheme assets comprised:

Fair Value of Scheme Assets

Asset Break Down	2020/21	2020/21	2021/22	2021/22
	£000's	%	£000's	%
Equities	18,667	69	19,200	61
Bonds	5,077	19	7,793	25
Property	2,495	9	3,762	12
Cash	675	3	648	2
Total	26,914	100	31,403	100

Bedford Borough Council has overall responsibility for the investment of the Local Government Pension Scheme Assets (the Fund). The major objective of the Fund is to maintain a portfolio of secure and sufficiently liquid assets, which together with new contributions from active members of the Fund will generate sufficient income and capital growth to meet the cost of current and future benefits that the Fund provides. The Council's Pensions Fund Panel has set an overall asset allocation for the Fund and for each asset class the Fund has a benchmark against which performance can be measured.

As is required by the pensions and (where relevant) investment regulation, the suitability of various types of investments have been considered, as the need to diversify investments to reduce risk of investment in too narrow range. The risk associated with the investments is controlled through the diversification of asset classes and investment managers. A small cash balance is also maintained to meet the liquid requirements of the Fund. A large proportion of the assets relate to equities (61% of scheme assets) and UK Government bonds (25%). The Bedfordshire Pension Funding Strategy is monitored annually or more frequently if necessary.

The table below shows the reconciliation of the present value of the Scheme's liabilities:

	Unfunded Liabilities Firefighters Scheme		Funded Liabilities LGPS	
	2020/21 £'000	2021/22 £'000	2020/21 £'000	2021/22 £'000
Opening Defined Benefit Obligation	342,150	363,000	35,507	50,827
Current Service Costs	8,010	8,340	1,972	2,517
Interest Costs	7,700	7,250	692	1,017
Contributions from Scheme Participants	1,420	1,425	336	402
Transfers in/(out)	50	32	0	0
Actuarial losses/(Gains) due to changes in demographic assumptions	0	0	(349)	(801)
Actuarial losses/(Gains) due to changes in financial assumptions	36,410	(4,605)	13,728	(3,012)
Other	(22,770)	(600)	(315)	118
Past Service Cost	0	0	147	0
Past Service Cost as a result of McCloud Judgement	0	0	0	0
Benefits Paid	(9,107)	(9,032)	(883)	(429)
Injury Award Expenditure	(863)	(840)	0	0
Backdated Commutation Payments	0	0	0	0
Estimated unfunded benefits paid	0	0	(8)	(8)
Closing Defined Benefit Obligation	363,000	364,970	50,827	50,631

The objectives of the scheme are to keep employers contributions at as constant a rate as possible. In 2019 the Borough Council agreed a Strategy with the scheme's actuary to achieve a funding level of 100% over 14 years. Funding levels are monitored on an annual basis. The last triennial valuation for the Local Government Pension Scheme and Firefighters Pension Scheme (quadrennial valuations) was as at 31/03/2019.

The table below shows the membership details of the respective pension schemes in relation to the number of pensioner members.

2021/22

			Total Salaries for current members £'000	Total Deferred Pension £'000	Total Pensions payable £'000	Total Unfunded Pensions £'000
Fire Fighters Pension Scheme	Number	%				
Active Members	386	36.3	9,860			
Deferred Members	232	21.8		86		
Pensioner Members	445	41.9			7,110	
	1,063	100.0	9,860	86	7,110	0
LGPS Pension Scheme						
Active Members	184	46.2	5,440			
Deferred Members	97	24.4		293		
Pensioner Members	115	28.9			725	
Unfunded Pensioners	2	0.5				8
	398	100.0	5,440	293	725	8

Notes

1. The Total Salaries is the average pensionable pay with allowance for part time workers
2. The above amounts (£) for Deferred Members and Pension payments include the Price Index (PI) awarded in April 2021.

The table below shows the reconciliation of the Fair Value of the Scheme's Assets:

	Firefighters' Pension Schemes		Local Government Pension Scheme	
	2020/21	2021/22	2020/21	2021/22
	£'000	£'000	£'000	£'000
Reconciliation of Fair value of Scheme Assets				
Opening Fair Value of Employer Assets	0	0	21,608	26,914
Interest - Income	0	0	376	552
Return on Plan Assets	0	0	4,105	1,813
Employer Contributions	7,637	7,575	1,401	1,397
Contributions by Scheme Participants	1,420	1,425	336	402
Benefits Paid	(9,107)	(9,032)	(891)	(437)
Other Actuarial Gains / (Losses)	0	0	0	793
Unfunded Benefits Paid	(863)	(840)	(8)	(8)
Contributions in respect of Unfunded Benefits	863	840	8	8
Transfers in/(out)	50	32	0	0
Admin Expenses	0	0	(21)	(31)
Closing Fair Value of Employer Assets	0	0	26,914	31,403

30. Grants and Contributions

The Authority credited the following grants and contributions to the Comprehensive Income and Expenditure Statement in 2020/21 and 2021/22

Credited to Services:	2020/21 £000	2021/22 £000
CLG – New Dimensions Resilience Training	20	10
CLG – Firelink	209	194
CLG – New Risk	0	14
Home Office – Covid19 Grant	607	77
Building Risk Review	3	0
Protection Grant	21	167
Grenfell Infrastructure	25	2
Home Office - RPL	0	7
ESMCP	0	118
Pension Admin	0	12
Total	885	601

31. Post Balance Sheet Events

There are no post balance sheet events to report.

BEDFORDSHIRE FIRE AND RESCUE AUTHORITY
PENSION FUND ACCOUNT FOR THE YEAR ENDING 31 MARCH 2022

2020/21 Net Expenditure £'000		2021/22 Net Expenditure £'000	See Note
	Contributions Receivable		
	From Employer		
(3,199)	• Normal	(3,191)	4*
(82)	• Other	(127)	
(1,420)	From Members	(1,425)	
(51)	Transfers In	(32)	
(4,752)	Total Receivable	(4,775)	
	Benefits Payable		
7,172	• Pensions	7,449	6*
1,929	• Communications and lump sum retirement benefits	1,582	
27	• Other	20	7*
	Payment to and on account of leavers		
0	• Individual transfers out to other schemes	0	
4,376	Net amount payable for the year	4,276	
(4,376)	Top-up grant payable by the Government	(4,276)	3*
	Net Amounts		
	NET ASSETS STATEMENT		
1,394	Net current Assets due from/(Net Current Liabilities owed to) Government	753	3*
(1,394)	Other current assets and liabilities	(753)	
0		0	

NOTES TO THE PENSION FUND ACCOUNT

1. Due to the changes in the way that Firefighters' pensions are to be managed a separate Pension Fund Account is required to show the transactions related to those pensions. The fund was legally established under the Firefighters' Pension Scheme (Amendment) (England) Order 2006 and administered by London Pension Fund authority but is managed by Bedfordshire Fire and Rescue Authority.
2. The Pension Fund Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting and follow the Statement of Accounting Policies as detailed on pages 32 to 43. Similarly, the general management and administrative arrangements of the Pension Fund are the same as for the core accounts.
3. The Firefighters' Pension Fund is an unfunded scheme which means that there are no investment assets built up to meet the liabilities to pay pensions or other benefits in the future. Cash has to be generated to meet actual payments on a 'pay-as-you-go' basis from contributions from the FRA and employees. The Pension Fund has to be balanced to nil each year and so where the income generated is not sufficient to cover the costs, central government pay a top-up grant to cover any deficit. If, however, surplus income is generated then the surplus grant is repaid to the government.
4. Employee's and Employer's contribution levels are based on percentages of pensionable pay set nationally by the Home Office and subject to four year revaluation by the Government's Actuary Department.
5. The Net Assets Statement does not include liabilities to pay pensions and other benefits after the Balance Sheet date.
6. The April 2022 pension payments are paid out to the pensioners in March 2022. As income from employer and employees' contributions is not received until April, the payments have been funded from the FRA which is treated as a creditor of the Pension Fund Account.
7. The payment of £20k relates to Annual Allowance charges, where individuals' annual pension pot contributions have exceeded their individual annual allowance.

The annual allowance is a limit on the amount that can be contributed to an individual's pension each year, while still receiving tax relief. It is based on an individual's earnings for the year and is capped at £40,000.

These payments by the Authority to the HMRC are offset by the Home Office reimbursing the Authority via the Pension Top Up Grant. The individuals' relating to this £20k will ultimately pay back the Government when receiving their pensions, as their pensions will be reduced by the relevant amounts relating to their Annual Allowance charges. This is called the Mandatory Scheme Pays (MSP) option. If an individual did not take up the MSP option, they would have to pay the Annual Allowance via their own self-assessment tax return.

GLOSSARY OF TERMS

ACCRUAL

A sum included in the final accounts to cover income or expenditure attributable to an accounting period for goods received or work done, but for which payment has not been received/made by the end date of the period for which the accounts are prepared.

AUDIT

An independent examination of the Authority's activities, either by internal audit or the Authority's external auditor, which is Ernst & Young LLP (EY).

BALANCE SHEET

A statement of the recorded assets, liabilities and other balances at a specific date at the end of an accounting period.

CAPITAL EXPENDITURE

Expenditure on the acquisition of a non-current asset or expenditure which adds to and not merely maintains the value of an existing non-current asset, i.e. by extending the economic life of the asset or increasing its value.

CAPITAL RECEIPT

Proceeds from the sale of a non-current asset, i.e. land or a building.

CONSISTENCY

The concept that the accounting treatment of like items within an accounting period and from one period to the next are the same.

CREDITOR

An amount owed by an organisation for work done, goods received, or services rendered to the organisation within the accounting period but for which payment has not been made.

CURRENT ASSET

An asset where the value may change because the volume held can vary through day to day activity, e.g. physical stockholdings.

CURRENT LIABILITY

The amount which will become payable or could be called in within the next accounting period e.g. creditor, cash overdrawn.

CURRENT VALUE

The measurements that reflect the economic environment prevailing to the service or function the asset is supporting at the reporting date. Current value measurement basis include; Existing Use Value, Existing Use Value Social Housing, Depreciated Replacement Cost and Fair Value.

DEBTOR

An amount due to the Authority within the accounting period but not received at the balance sheet date.

DEBT OUTSTANDING

Amounts borrowed which are still to be repaid.

DEPRECIATION

The measure of the wearing out, consumption, or other reduction in the useful economic life of a non-current asset, whether arising from use, effluxion of time or obsolescence through technological or other changes.

FAIR VALUE

The fair value of a non-current asset is the price that will be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants on the measurement dates.

IFRS (International Financial Reporting Standards)

A set of rules, governed by the IASB (International Accounting Standard Board) for application in the compilation of Local Authority accounts.

INVENTORIES

Comprise consumable goods.

LOANS OUTSTANDING

The total amounts borrowed from external lenders for capital and temporary revenue purposes but not repaid at the balance sheet date.

LONG TERM CONTRACTS

A contract entered into for the design, manufacture or construction of a single substantial asset or the provision of a service (or combination of asset or services which together constitute a single project), where the time taken substantially to complete the contract is such that the contract activity falls into different accounting periods. Some contracts with a shorter duration than one year should be accounted for as long term contracts if they are sufficiently material to the activity of the period.

MINIMUM REVENUE PROVISION (MRP)

The minimum amount which must be charged each year to an authority's revenue account to repay the principal sum of borrowing for capital purposes.

NET BOOK VALUE

The amount at which non-current assets are included in the balance sheet, i.e. their historical cost or current value less cumulative amounts provided for depreciation.

NET CURRENT REPLACEMENT COST

The cost of replacing or recreating the particular asset in its existing condition and in its existing use, i.e. the cost of its replacement or of the nearest equivalent asset, adjusted to reflect the current condition of the existing asset.

NON-CURRENT ASSETS

An asset which has value beyond one financial year.

OPERATING LEASES

A means of renting an asset for part of its life.

OPERATIONAL ASSETS

Non-current assets held and occupied, used or consumed by the authority in the direct delivery of those services for which it has either a statutory or discretionary responsibility.

PUBLIC WORKS LOAN BOARD (PWLB)

A government agency which provides long-term loans to local authorities at interest rates only slightly higher than those at which the government itself can borrow.

REVENUE EXPENDITURE

The day-to-day running expenses incurred by an authority in providing services.

REVENUE EXPENDITURE FUNDED FROM CAPITAL UNDER STATUTE

Represents expenditure which is capitalised but does not result in the creation of or enhancement to a non-current asset.

TRANSFER VALUE

A payment one pension fund makes to another when a member changes employment.

USEFUL LIFE

The period over which the authority will derive benefits from the use of a non-current asset.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

Opinion

We have audited the financial statements and the firefighters' pension fund financial statements] of Bedfordshire Fire and Rescue Authority ('the Authority') for the year ended 31 March 2022 under the Local Audit and Accountability Act 2014 (as amended). The financial statements comprise the:

- Authority Statement of Accounting Policies,
- Authority Going Concern Statement,
- Authority Movement in Reserves Statement,
- Authority Comprehensive Income and Expenditure Statement,
- Authority Balance Sheet,
- Authority Cash Flow Statement,
- the related notes 1 to 31,
- and include the firefighters' pension fund financial statements comprising the Fund Account, the Net Assets Statement, and the related notes 1 to 7.

The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets (November 2022).

In our opinion the financial statements:

- give a true and fair view of the financial position of Bedfordshire Fire and Rescue Authority as at 31 March 2022 and of its expenditure and income for the year then ended; and
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets (November 2022).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the Comptroller and Auditor General's AGN01, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Treasurer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Authority's ability to continue as a going concern for a period of 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Treasurer with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the Authority's ability to continue as a going concern.

Other information

The other information comprises the information included in the Audited Statement of Accounts 2021/2022, other than the financial statements and our auditor's report thereon. The Treasurer is responsible for the other information contained within the financial statements.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in this report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we report by exception

We report to you if:

- in our opinion the annual governance statement is misleading or inconsistent with other information forthcoming from the audit or our knowledge of the Authority
- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014 (as amended)
- we make written recommendations to the audited body under Section 24 of the Local Audit and Accountability Act 2014 (as amended)
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 (as amended)
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 (as amended)
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014 (as amended)
- we are not satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2022.

We have nothing to report in these respects

Responsibility of the Treasurer

As explained more fully in the Statement of the Treasurer's Responsibilities set out on page 14, the Treasurer is responsible for the preparation of the Statement of Accounts, which includes the Authority financial statements and the firefighters pension fund financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 as amended by the Update to the Code and Specifications for Future Codes for Infra structure Assets (November 2022), and for being satisfied that they give a true and fair view and for such internal control as the Treasurer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Treasurer is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Authority either intends to cease operations, or has no realistic alternative but to do so.

The Authority is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or

error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Authority and determined that the most significant are:

- Local Government Act 1972,
- Local Government Act 2003,
- The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 as amended in 2018, 2020, and 2022,
- The Local Government Finance Act 2012,
- The Local Audit and Accountability Act 2014 (as amended), and • The Accounts and Audit Regulations 2015.

In addition, the Authority has to comply with laws and regulations in the areas of anti-bribery and corruption, data protection, employment Legislation, tax Legislation, general power of competence, procurement and health & safety.

We understood how Bedfordshire Fire and Rescue Authority is complying with those frameworks by understanding the incentive, opportunities and motives for non-compliance, including inquiring of management, the head of internal audit, those charged with governance, and the monitoring officer and obtaining and reading documentation relating to the procedures in place to identify, evaluate and comply with laws and regulations, and whether they are aware of instances of non-compliance. We corroborated this through our reading of the Authority's committee minutes, through enquiry of employees to confirm Authority policies, and through the inspection of other information. Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures had a focus on compliance with the accounting framework through obtaining sufficient audit evidence in line with the level of risk identified and with relevant legislation.

We assessed the susceptibility of the Authority's financial statements to material misstatement, including how fraud might occur by understanding the potential incentives and pressures for management to manipulate the financial statements, and performed procedures to understand the areas in which this would most likely arise. Based on our risk assessment procedures, we identified management override of controls to be our fraud risks.

To address our fraud risk of management override of controls, we tested specific journal entries identified by applying risk criteria to the entire population of journals. For each journal selected, we tested specific transactions back to source documentation to confirm that the journals were authorised and accounted for appropriately.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Scope of the review of arrangements for securing economy, efficiency and effectiveness in the use of resources

We have undertaken our review in accordance with the Code of Audit Practice 2020, having regard to the guidance on the specified reporting criteria issued by the Comptroller and Auditor General in December 2021, as to whether Bedfordshire Fire and Rescue Authority had proper arrangements for financial sustainability, governance and improving economy, efficiency and effectiveness. The Comptroller and Auditor General determined these criteria as those necessary for us to consider under the Code of Audit Practice in satisfying ourselves whether Bedfordshire Fire and Rescue Authority put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2022.

We planned our work in accordance with the Code of Audit Practice. Based on our risk assessment, we undertook such work as we considered necessary to form a view on whether, in all significant respects, Bedfordshire Fire and Rescue Authority had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 (as amended) to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

We are not required to consider, nor have we considered, whether all aspects of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

Delay in certification of completion of the audit

We cannot formally conclude the audit and issue an audit certificate until we have completed the work necessary to issue our assurance statement in respect of the Authority's Whole of Government Accounts consolidation pack. We are satisfied that this work does not have a material effect on the financial statements or our work on value for money arrangements.

In addition, we cannot formally conclude the audit and issue an audit certificate until we have issued our Auditor's Annual Report for the year ended 31 March 2022. We have completed our work on the value for money arrangements and will report the outcome of our work in our commentary on those arrangements within the Auditor's Annual Report.

Until we have completed this procedure, we are unable to certify that we have completed the audit of the accounts in accordance with the requirements of the Local Audit and Accountability Act 2014 (as amended) and the Code of Audit Practice issued by the National Audit Office.

Use of our report

This report is made solely to the members of Bedfordshire Fire and Rescue Authority, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 (as amended) and for no other purpose, as set out in paragraph 43 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Authority and the Authority's members as a body, for our audit work, for this report, or for the opinions we have formed.

Debbie Hanson
Ernst + Young LLP

Debbie Hanson
Ernst & Young LLP (Local Auditor)
Luton
8 August 2023

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BEDFORDSHIRE FIRE AND RESCUE AUTHORITY (FRA)

CODE OF CONDUCT with effect from 1 July 2012

1.0 Introduction

- 1.1 This Code of Conduct (“the Code”) has been adopted by the FRA as required by Section 27 of the Localism Act 2011 (“the Act”).
- 1.2 The FRA has a statutory duty under the Act to promote and maintain high standards of conduct by members and co-opted members of the FRA (“Members”) and the Code sets out the standards that the FRA expects Members to observe.
- 1.3 The Code is not intended to be an exhaustive list of all the obligations that are placed on Members. It is the responsibility of individual Members to comply with the provisions of the Code as well as such other legal obligations as may apply to them from time to time.
- 1.4 The Code is consistent with the following principles (the “Nolan” principles of standards in public life):

Selflessness
Integrity
Objectivity
Accountability
Openness
Honesty
Leadership

2.0 Who does the Code apply to?

- 2.1 The Code applies to all Members of the FRA and to all co-opted members of any committee, sub-committee or joint committee or sub-committee of the FRA.

3.0 When does the Code apply?

- 3.1 The Code applies whenever a person is acting in his/her official capacity as a Member of the FRA or co-opted member in the conduct of the FRA’s business or acting as a representative of the FRA.

4.0 What standards of Conduct are Members expected to observe?

Selflessness:

- 4.1 Members must always act solely in the public interest. (See also Clause 4.6).

- 4.2 Members must never use their position as a member of the FRA improperly to secure for themselves or any other person, an advantage or disadvantage or act improperly to gain financial or other material benefits for themselves, their family, a friend or close associate.
- 4.3 Members must not place themselves under a financial or other obligation to outside individuals or organisations that might seek to influence them improperly in the performance of their official duties.
- 4.4 Members must not use the FRA's resources improperly for personal or party political purposes.

Integrity

- 4.5 Members must not do anything which compromises or is likely to compromise the impartiality of those who work for, or on behalf of, the FRA.
- 4.6 Members must not disclose information given to them in confidence unless required by law to do so or where there is a clear and over-riding public interest in doing so.

Objectivity

- 4.7 When making decisions on behalf of the FRA, including awarding contracts or making appointments, Members must do so on merit.
- 4.8 Members must have regard to any relevant advice provided to them by the FRA's officers and, in particular, the Head of Paid Service, Chief Finance Officer and Monitoring Officer, where such advice is provided pursuant to their statutory duties.

Accountability

- 4.9 Members must act in accordance with their legal obligations. They are accountable for their decisions to the public and must co-operate fully with whatever scrutiny is appropriate to their office.
- 4.10 Members must act in accordance with the FRA's policies and reasonable requirements, including any protocols and codes of practice that may apply. (E.g. in respect of Member/Officer relations, ITC, Member Allowances etc).

Openness

- 4.11 Members must be as open as possible about their decisions and actions and must give reasons for any decisions taken on behalf of the FRA in accordance with any statutory or FRA requirements.
- 4.12 Members must not prevent another person from gaining access to information to which that person is entitled by law.

Honesty

- 4.13 Members must declare any disclosable (pecuniary and non-pecuniary) interests or conflicts of interest that may arise in respect of their responsibilities as a Member of the FRA.
- 4.14 Members must at all times ensure that any claims for expenses, allowances, and their use of facilities and services provided by the FRA are strictly in accordance with the rules laid down on these matters.

Leadership

- 4.15 Members must support and promote high standards of conduct and lead by example.
- 4.16 In their dealings with the FRA's employees, Members must have regard to the FRA's protocol on Member/Officer Relations and on no account should they behave in a manner that might constitute harassment or bullying.

5.0 Register of Interests

- 5.1 The Council's Monitoring officer maintains a register of interests of Members and co-opted members of the FRA.
- 5.2 The FRA has determined what interests Members are required to enter in the register of interests, including those disclosable pecuniary interests prescribed by regulations. These disclosable interests are listed in Schedule 1.
- 5.3 Members must notify the FRA's Monitoring Officer of any disclosable pecuniary and non-pecuniary interests that should be recorded in the FRA's register of interests.
- 5.4 Within 28 days of becoming a Member of the FRA, all Members must submit to the Monitoring Officer a list of their disclosable interests and must notify the Monitoring Officer of any changes as and when they arise.

6. Declaration at Meetings of Disclosable Pecuniary Interests

- 6.1 A Member must make a verbal declaration of the existence and nature of any disclosable pecuniary interest at any meeting of the FRA, a Committee (or Sub - Committee) at which the Member is present, and 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.

7. Other Interests

- 7.1 In addition to the requirements of paragraph 6, if a Member attends a meeting at which an item of business is to be considered and the Member has an interest as defined in paragraph 7.2 below, a verbal declaration of the existence and nature

of the interest must be made by the Member at or before the consideration of the item of business or as soon as the interest becomes apparent.

- 7.2 Paragraph 7.1 applies where a decision in relation to that business might reasonably be regarded as affecting the well being or financial standing of the Member or a member of his/her family or a person with whom the Member has a close association to a greater extent than it would affect the majority of the FRA's administrative area, and that interest is not a disclosable pecuniary interest.

8. Gifts and Hospitality

- 8.1 A Member must, within 28 days of receipt, notify the Monitoring Officer in writing of any gift, benefit or hospitality with a value in excess of £50 which has been accepted as a Member from any person or body other than the FRA.
- 8.2 The Monitoring Officer will place the notification on a public register of gifts and hospitality.
- 8.3 This duty to notify the Monitoring Officer does not apply where the gift benefit or hospitality comes within a description approved by the FRA for this purpose.

Code of Conduct adopted by the Fire and Rescue Authority on 28 June 2012

***Reviewed and amended by the Fire and Rescue Authority on 26 April 2018
(Minute ref: 17-18/fa/080)***

***Reviewed by Audit & Standards Committee on 10 July 2019
(no alterations proposed)***

***Reviewed by Audit & Standards Committee on 2 July 2020
(no alternations proposed)***

***Reviewed by Audit & Standards Committee on 14 July 2021
(ratified by full FRA on 07.09.21)
(no alternations proposed)***

***Reviewed by Audit & Standards Committee on 14 July 2022
(ratified by full FRA on 08.09.22)
(no alternations proposed)***

Schedule 1 - Disclosable Pecuniary Interests

A Member has a duty to register, disclose and not to participate in respect of any matter in which he/she has a Disclosable Pecuniary Interest as set out in the Localism Act 2011 (Chapter 7).

Disclosable pecuniary interests are defined in the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012 as follows:

The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012

<i>Subject</i>	<i>Prescribed description</i>
Employment, office, trade, profession or vacation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	<p>Any payment or provision of any other financial benefit (other than from the relevant authority) made or provided within the relevant period in respect of any expenses incurred by M in carrying out duties as a member, or towards the election expenses of M.</p> <p>This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.</p>
Contracts	<p>Any contract which is made between the relevant person (or a body in which the relevant person has a beneficial interest) and the relevant authority—</p> <p>(a) under which goods or services are to be provided or works are to be executed; and</p> <p>(b) which has not been fully discharged.</p>

Land	Any beneficial interest in land which is within the area of the relevant authority.
Licences	Any licence (alone or jointly with others) to occupy land in the area of the relevant authority for a month or longer.
Corporate tenancies	Any tenancy where (to M's knowledge)— (a) the landlord is the relevant authority; and (b) the tenant is a body in which the relevant person has a beneficial interest.
Securities	Any beneficial interest in securities of a body where— (a) that body (to M's knowledge) has a place of business or land in the area of the relevant authority; and (b) either— (i) the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body; or (ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the relevant person has a beneficial interest exceeds one hundredth of the total issued share capital of that class.

**BEDFORDSHIRE FIRE AND RESCUE AUTHORITY
LOCALISM ACT 2011 – REGISTER OF INTERESTS**

DISCLOSABLE PECUNIARY INTERESTS

You should complete the Register with sufficient detail to identify clearly what the interest is. Please do not use abbreviations, initials or acronyms. You are personally responsible for the accuracy of the contents of your entries in the Register. You may be in breach of the Code if an interest is not registered with sufficient clarity. Please mark 'none' on the Register if you have no interest to register in any category.

Please continue on a separate sheet of paper as necessary.

Name (in BLOCK CAPITALS) _____

1. Any employment, office, trade, profession or vocation carried on for profit or gain.

YES/NONE If YES – please detail

2. Any payment or provision of any other financial benefit (other than from the relevant authority) made or provided within the relevant period in respect of any expenses incurred in carrying out duties as a member, or towards election expenses.

YES/NONE If YES – please detail

May 2022

**BEDFORDSHIRE FIRE AND RESCUE AUTHORITY
LOCALISM ACT 2011 – REGISTER OF INTERESTS**

DISCLOSABLE PECUNIARY INTERESTS

3. Any contract which is made between the relevant person (or a body in which the relevant person has a beneficial interest) and the relevant authority:
(a) under which goods or services are to be provided or works are to be executed; and
(b) which has not been fully discharged.

YES/NONE If YES – please detail

4. Any beneficial interest in land which is within the area of the relevant authority.

YES/NONE If YES – please detail

5. Any licence (alone or jointly with others) to occupy land in the area of the relevant authority for a month or longer.

YES/NONE If YES – please detail

May 2022

6. Any tenancy where (to your knowledge) —
(a) the landlord is the relevant authority; and
(b) the tenant is a body in which the relevant person has a beneficial interest.

YES/NONE If YES – please detail

7. Any beneficial interest in securities of a body where:
(a) that body (to your knowledge) has a place of business or land in the area of the relevant authority; and
(b) either:
(i) the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body; or
(ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the relevant person has a beneficial interest exceeds one hundredth of the total issued share capital of that class.

YES/NONE If YES – please detail

Date:	Signed:
-------	---------

May 2022

**BEDFORDSHIRE FIRE AND RESCUE AUTHORITY
LOCALISM ACT 2011 – REGISTER OF INTERESTS**

OTHER INTERESTS

Name (in BLOCK CAPITALS) _____

It is a matter for Members to decide whether to register with the Monitoring Officer an interest which is not a DPI as defined above but which under the Code must be declared at a meeting. For example, if a Member knew that a person in the Member's family (but not a spouse or partner) had a continuing contract to supply goods or services to the Authority it might be appropriate to include notice of the family member's interest in the Register, as well as declaring the interest if it related to an item on an Authority agenda.

Generally, in deciding whether to register interests other than DPIs, Members need to consider if a reasonable member of the public knowing the full circumstances would consider it was in the public interest to register the interest, as well as declaring it, if it was the subject of an agenda item at a meeting.

Please register these interests (if any) below and continue on a separate sheet of paper as necessary.

Date:	Signed:
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May 2022

**BEDFORDSHIRE FIRE AND RESCUE AUTHORITY
LOCALISM ACT 2011 – REGISTER OF INTERESTS**

GIFTS AND HOSPITALITY

You must also under the Code register any gift, benefit or hospitality which has been accepted as a Member from a person or body other than the FRA where the value exceeds **£50** within 28 days of receipt

<p>Please register (within 28 days of receipt) any gift, benefit or hospitality which has been accepted as a Member from a person or body other than the FRA where the value exceeds £50.</p>	
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Date:	Signed:
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May 2022

**BEDFORDSHIRE FIRE AND RESCUE AUTHORITY
LOCALISM ACT 2011 – REGISTER OF INTERESTS**

CHECKLIST

You must supply details of the interests of yourself and your spouse or partner where known in the following to your Authority's Monitoring Officer and let him/her know about any changes within 28 days. (In this context the Act refers to a spouse or civil partner or a person with whom the Member lives as such). *It is not necessary to name the spouse or partner, or to differentiate in the form your DPis from those of a spouse or partner.*

1. Who you/spouse/ partner works for and what you/they do
2. Any business which you/spouse/partner may have
3. Any firm in which you/spouse/partner are a paid director or (business) partner
These categories apply only to employment or business carried on for 'profit or gain', so you do not have to enter unpaid work for public, voluntary and charitable bodies
4. Any payments / financial benefits in respect of expenses in carrying out your duties as a Member. *This could include any payments from a Trade Union.*
5. Anyone, other than your Authority, who has paid towards the cost of your election, or carrying out your duties
6. Any contract for goods, services or works between the Authority and yourself/ spouse/partner or a body in which you/spouse/partner has a beneficial interest (e.g. as a paid director or business partner)
7. Any land in the Authority's area which you/spouse/partner owns or rents of for which the same person has a licence for at least one month. *(Please include your home address if it is owner occupied or / rented within the FRA area.)*
8. Any tenancy where the Authority is the landlord and the tenant is a body in which you/spouse/partner has a beneficial interest (e.g. as a paid director or business partner)
9. Any body which to your knowledge has land or a place of business in the Authority's area where you/spouse/partner has 'securities' of a nominal value exceeding £25,000 or one -hundredth of the total issued share capital. In this context 'securities' is wide ranging and includes e.g. shares, bonds, loan stock and units of a collective investment scheme, but not money deposited with a building society. It is necessary to include the name of the organisation but not the amount of the holding.

**BEDFORDSHIRE FIRE AND RESCUE AUTHORITY
LOCALISM ACT 2011 – REGISTER OF INTERESTS**

CHECKLIST

OTHER INTERESTS UNDER THE CODE OF CONDUCT

In addition to the statutory interests above, you must also under the Code register any gift, benefit or hospitality which has been accepted as a Member from a person or body other than the FRA where the value exceeds £50 within 28 days of receipt.

It is a matter for Members to decide whether to register with the Monitoring Officer an interest which is not a DPI as defined above but which under the Code has to be declared at a meeting. For example, if a Member knew that a person in the Member's family (but not a spouse or partner) had a continuing contract to supply goods or services to the Authority it might be appropriate to include notice of the family member's interest in the register, as well as declaring the interest if it related to an item on an Authority agenda.

Generally in deciding whether to register interests other than DPIs, Members need to consider if a reasonable member of the public knowing the full circumstances would consider whether it was in the public interest to register the interest, as well as declaring it, if it was the subject of an agenda item, at a meeting.

GIFTS AND HOSPITALITY

BEDFORDSHIRE FIRE and RESCUE AUTHORITY

GUIDE ON GIFTS AND HOSPITALITY

1. Introduction

This guidance is for Members of the Authority.

2. General Caution

Treat with extreme caution any offer or gift, favour or hospitality that is made to you personally.

Your personal reputation and that of the Authority can be seriously jeopardised by the inappropriate acceptance by you of a gift or hospitality.

The acceptance of gifts and hospitality is not always unlawful or inappropriate. The decision for you in every case is whether or not it is appropriate to accept any gift or hospitality that might be offered to you, having regard to how it might be perceived.

No hard and fast rules can be laid down to cover every circumstance as to what is appropriate or inappropriate. This guidance is intended to enable you to make your own decision.

3. Criminal Law

It is a criminal offence corruptly to solicit or receive any gift, reward or advantage as an inducement to doing or forbearing to do anything in respect of any transaction involving the Authority.

The onus would be on you to disprove corruption in relation to a gift from a person holding or seeking to obtain a contract from the Authority.

4. Limits of Guidance

This guidance does not apply to:

- Gifts and hospitality you may receive from family and friends (as birthday or other festival presents) that are not related to your position as a member of the Authority. You should however question any such gift or hospitality offered from an unusual source
- The acceptance of facilities or hospitality provided to you by the Authority
- Gifts given to the Authority that you accept formally on the Authority's behalf and are retained by the Authority and not by you personally

5. Meaning of Gifts and Hospitality

The expressions 'gifts' and 'hospitality' have wide meanings and no conclusive definition is possible. Gifts and hospitality include:

- The free gift of any goods or services
- The opportunity to acquire any goods or services at a discount or at terms not available to the general public
- The opportunity to obtain goods or services not available to the general public

- The offer of food, drink, accommodation or entertainment or the opportunity to attend any cultural or sporting event

Common gifts include pens, diaries, calendars and other business stationery, articles of clothing, books, flowers and bouquets.

Members should be cautious when purchasing anything, if additional services, privileges or advantages are offered, which might be related to their position as a member.

6. *Appropriate Gifts and Hospitality*

There are some circumstances where you may accept gifts and hospitality as being in the normal course of your duties as a Member.

- Civic hospitality provided by another public authority.
- Normal and modest refreshment in connection with any meeting in the course of your work as a member (e.g. tea, coffee and other normal beverages and refreshments).
- Tickets for sporting, cultural and entertainment events which are sponsored or promoted by the Authority or bodies to which you have been appointed by the Authority, and the tickets are offered in relation to that sponsorship or promotion.
- Small low value gifts (such as pens, calendars, diaries, flowers and other mementos and tokens).
- Drinks or other modest refreshment in the normal course of socialising arising consequentially from Authority business (e.g. inclusion in a round of drinks after a meeting).
- Modest meals provided as a matter of courtesy in the office or meeting place of a person with whom the Authority has a business connection.
- Souvenirs and gifts from other public bodies intended as personal gifts (e.g. arising from twin-town and other civic events).

7. *Principles to Apply in Relation to Gifts and Hospitality*

In deciding whether it is appropriate to accept any gift or hospitality you must apply the following principles:

- Do not accept a gift or hospitality as an inducement or reward for anything you do as a member. If you have any suspicion that the motive behind the gift or hospitality is an inducement or reward you must decline it.
- “Reward” includes remuneration, reimbursement and fee.
- Do not accept a gift or hospitality of significant value or whose value is excessive in the circumstances.
- Do not accept a gift or hospitality if acceptance might be open to misinterpretation; such circumstances will include gifts and hospitality:
 - a) From parties involved with the Authority in a competitive tendering or other procurement process

- b) From applicants for planning permission and other applications for licences, consents and approvals
 - c) From applicants for grants, including voluntary bodies and other organisations applying for public funding
 - d) From applicants for benefits, claims and dispensations.
 - e) From parties in legal proceedings with the Authority.
- Do not accept a gift or hospitality if you believe it will put you under any obligation to the provider as a consequence.
 - Do not solicit any gift or hospitality and avoid giving any perception of so doing.

8. Gifts Received and Donated to a “Chairman’s” or Other Charitable Appeal

Some Members receiving gifts of value may prefer not to retain these personally but to pass them to the Chairman’s Office for use in relation to a chairman’s or other charitable appeal. Members should indicate this intention to the provider and make this clear in the register of interests.

9. Registration of Gifts and Hospitality

The Code of Conduct for Members and Co-opted Members provides that:

‘You have a personal interest in any business of your Authority where it relates to or is likely to affect the interests of any person from whom you have received a gift or hospitality with an estimated value of at least £50.’

This interest must be registered in the register of Members’ interests. You should register the interest as soon as possible after acceptance of the gift or hospitality and, in any event, within 28 days. The registration should include the source and nature of the gift or hospitality.

You must disclose, as a personal interest, the existence and nature of the interest arising from a gift or hospitality at a meeting of the Authority at which business is considered to which the interest relates (i.e. business relating to the interests of the person or body giving the gift or hospitality). You must then decide whether the interest is also prejudicial. The disclosure requirement does not however apply to gift and hospitality interests registered more than 3 years ago.

Whilst the registration requirement in the Code is limited to gifts or hospitality over the value of £50, Members are encouraged to register any significant gift or hospitality they receive below this value. There is no obligation to make a disclosure in relation to gifts and hospitality on the Register which are below £50 in value (but an accumulation of small gifts received from the same source over a short period adding up to £50 or over should be registered).

10. Reporting of Inappropriate Gifts and Hospitality Offered

It is a criminal offence for a person corruptly to give or offer any gift, reward or advantage as an inducement or reward to you for doing or forbearing to do anything as a member of the Authority.

You must immediately report to the Monitoring Officer any circumstances where an inappropriate gift or hospitality has been offered to you.

You may thereafter be required to assist the Police in providing evidence.

11. Enforcement

The Audit and Standards Committee has responsibility for overseeing compliance with this guidance.

Allegations of any failure to meet the guidance must be made in writing to the Monitoring Officer.

On 28 June 2012 the Fire Authority raised the notifiable registration of gifts and hospitality from £25 to £50.

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Complaints against Members of the Fire and Rescue Authority

If you wish to complain that a Member has breached the [Members' Code of Conduct](#) (.PDF), please submit your complaint to:

The Monitoring Officer
Bedfordshire Combined Fire Authority
Southfields Road
Kempston
Bedford
MK42 7NR

[Arrangements for dealing with standards allegations](#) (.PDF)

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BEDFORDSHIRE FIRE AND RESCUE AUTHORITY (FRA)

Arrangements for dealing with standards allegations under the Localism Act 2011
(wef 1 July 2012)

1 Introduction

These “Arrangements” set out how you may make a complaint that an elected or co-opted member of this authority has failed to comply with the authority’s Code of Conduct, and sets out how the authority will deal with allegations of a failure to comply with the authority’s Code of Conduct.

Under Section 28(6) and (7) of the Localism Act 2011, the FRA must have in place “arrangements” under which allegations that a member or co-opted member of the authority, or of a Committee or Sub-Committee of the authority, has failed to comply with that authority’s Code of Conduct can be investigated and decisions made on such allegations.

Such arrangements must provide for the authority to appoint at least one Independent Person, whose views must be sought by the authority before it takes a decision on an allegation which it has decided shall be investigated, and whose views can be sought by the authority at any other stage, or by a member against whom an allegation has been made.

2 The Code of Conduct

The FRA has adopted a Code of Conduct for members, which is attached as Appendix One to these arrangements and available for inspection on the authority’s website and on request from Reception at the FRA’s offices.

3 Making a complaint

If you wish to make a complaint, please write or email to –

“The Monitoring Officer” (Administration Manager)
Bedfordshire Fire and Rescue Authority
Southfields Road
Kempston
Bedford MK42 7NR

or –

Democratic.services@bedsfire.gov.uk

The Monitoring Officer is a senior officer of the authority who has statutory responsibility for maintaining the register of members' interests and who is responsible for administering the system in respect of complaints of member misconduct.

In order to ensure that we have all the information which we need to be able to process your complaint, please complete and send us the model complaint form, which can be downloaded from the authority's website, next to the Code of Conduct, and is available on request from Reception at the FRA's Offices.

Please do provide us with your name and a contact address or email address, so that we can acknowledge receipt of your complaint and keep you informed of its progress. If you want to keep your name and address confidential, please indicate this in the space provided on the complaint form, in which case we will not disclose your name and address to the member against whom you make the complaint, without your prior consent. The authority does not normally investigate anonymous complaints, unless there is a clear public interest in doing so.

The Monitoring Officer will acknowledge receipt of your complaint within 5 working days of receiving it, and will keep you informed of the progress of your complaint.

4 Will your complaint be investigated?

The Monitoring Officer will review every complaint received and, after consultation with the Independent Person, take a decision as to whether it merits formal investigation. This decision will normally be taken within 14 days of receipt of your complaint. Where the Monitoring Officer has taken a decision, he/she will inform you of his/her decision and the reasons for that decision. The Monitoring Officer has discretion to refer matters on an investigation to a Panel of Members where it is considered appropriate to take advice about the decision.

Where he/she requires additional information in order to come to a decision, he/she may come back to you for such information, and may request information from the member against whom your complaint is directed.

In appropriate cases, the Monitoring Officer may seek to resolve the complaint informally, without the need for a formal investigation. Such informal resolution may involve the member accepting that his/her conduct was unacceptable and offering an apology, or other remedial action by the authority. Where the member or the authority make a reasonable offer of local resolution, but you are not willing to accept that offer, the Monitoring Officer will take account of this in deciding whether the complaint merits formal investigation.

If your complaint identifies criminal conduct or breach of other regulation by any person, the Monitoring Officer has the power to call in the Police and other regulatory agencies.

5 How is the investigation conducted?

The FRA has adopted a procedure for the investigation of misconduct complaints, which is attached as Appendix Two to these arrangements.

If the Monitoring Officer decides that a complaint merits formal investigation, he/she will appoint an Investigating Officer, who may be another senior officer of the authority, an officer of another authority or an external investigator. The Investigating Officer will decide whether he/she needs to meet or speak to you to understand the nature of your complaint and so that you can explain your understanding of events and suggest what documents the Investigating Officer needs to see, and who the Investigating Officer needs to interview.

The Investigating Officer would normally write to the member against whom you have complained and provide him/her with a copy of your complaint, and ask the member to provide his/her explanation of events, and to identify what documents he needs to see and who he needs to interview. In exceptional cases, where it is appropriate to keep your identity confidential or disclosure of details of the complaint to the member might prejudice the investigation, the Monitoring Officer can delete your name and address from the papers given to the member, or delay notifying the member until the investigation has progressed sufficiently.

At the end of his/her investigation, the Investigating Officer will produce a draft report and will send copies of that draft report, in confidence, to you and to the member concerned, to give you both an opportunity to identify any matter in that draft report which you disagree with or which you consider requires more consideration.

Having received and taken account of any comments which you may make on the draft report, the Investigating Officer will send his/her final report to the Monitoring Officer.

6 What happens if the Investigating Officer concludes that there is no evidence of a failure to comply with the Code of Conduct?

The Monitoring Officer will review the Investigating Officer's report and, if he is satisfied that the Investigating Officer's report is sufficient, the Monitoring Officer will write to you and to the member concerned, notifying you that he is satisfied that no further action is required, and give you both a copy of the Investigating Officer's final report. If the Monitoring Officer is not satisfied that the investigation has been conducted properly, he may ask the Investigating Officer to reconsider his/her report.

7 What happens if the Investigating Officer concludes that there is evidence of a failure to comply with the Code of Conduct?

The Monitoring Officer will review the Investigating Officer's report and will then either send the matter for local hearing before the Adjudication Committee or, after consulting the Independent Person, seek local resolution.

7.1 Local Resolution

The Monitoring Officer may consider that the matter can reasonably be resolved without the need for a hearing. In such a case, he/she will consult with the Independent Person and with you as complainant and seek to agree what you consider to be a fair resolution which also helps to ensure higher standards of conduct for the future. Such resolution may include the member accepting that his/her conduct was unacceptable and offering an apology, and/or other remedial action by the authority. If the member complies with the suggested resolution, the Monitoring Officer will report the matter to the Audit and Standards Committee for information, but will take no further action. However, if you tell the Monitoring Officer that any suggested resolution would not be adequate; the Monitoring Officer will refer the matter for a local hearing.

7.2 Local Hearing

If the Monitoring Officer considers that local resolution is not appropriate, or you are not satisfied by the proposed resolution, or the member concerned is not prepared to undertake any proposed remedial action, such as giving an apology, then the Monitoring Officer will report the Investigating Officer's report to the Adjudication Committee which will conduct a local hearing before deciding whether the member has failed to comply with the Code of Conduct and, if so, whether to take any action in respect of the member.

The FRA has agreed a procedure for local hearings, which is attached as Appendix Three to these arrangements.

Essentially, the Monitoring Officer will conduct a "pre-hearing process", requiring the member to give his/her response to the Investigating Officer's report, in order to identify what is likely to be agreed and what is likely to be in contention at the hearing, and the Chair of the Adjudication Committee may issue directions as to the manner in which the hearing will be conducted. At the hearing, the Investigating Officer will present his/her report, call such witnesses as he/she considers necessary and make representations to substantiate his/her conclusion that the member has failed to comply with the Code of Conduct. For this purpose, the Investigating Officer may ask you as the complainant to attend and give evidence to the Adjudication Committee. The member will then have an opportunity to give his/her evidence, to call witnesses and to make representations to the Hearings Panel as to why he/she considers that he/she did not fail to comply with the Code of Conduct.

The Adjudication Committee, with the benefit of any advice from the Independent Person, may conclude that the member did not fail to comply with the Code of Conduct, and so dismiss the complaint. If the Adjudication Committee concludes that the member did fail to comply with the Code of Conduct, the Chair will inform the member of this finding and the Hearings Panel will then consider what action, if any, the Adjudication Committee should take as a result of the member's failure to comply with the Code of Conduct. In doing this, the Adjudication Committee will give the member an opportunity to make representations to the Panel and will consult the Independent Person, but will then decide what action, if any, to take in respect of the matter.

8 What action can the Adjudication Committee take where a member has failed to comply with the Code of Conduct?

The FRA has delegated to the Adjudications Committee such of its powers to take action in respect of individual members as may be necessary to promote and maintain high standards of conduct. Accordingly the **Adjudication Committee** may:

- 8.1 Censure or reprimand the Member;
- 8.2 Publish its findings in respect of the member's conduct;
- 8.3 Report its findings to the FRA for information;
- 8.4 Recommend to the FRA that he/she be removed from any or all Committees or Sub-Committees of the FRA;
- 8.5 Recommend to the FRA that the member be removed particular responsibilities;
- 8.6 Instruct the Monitoring Officer to arrange training for the member;
- 8.7 Remove from all outside appointments to which he/she has been appointed or nominated by the FRA;
- 8.8 Withdraw facilities provided to the member by the FRA, such as a computer, website and/or email and Internet access; or
- 8.9 Exclude the member from the Council's offices or other premises, with the exception of meeting rooms as necessary for attending FRA, Committee and Sub-Committee meetings.

The Adjudication Committee has no power to suspend or disqualify the member or to withdraw members' or special responsibility allowances.

9 What happens at the end of the hearing?

At the end of the hearing, the Chair will state the decision of the Adjudication Committee as to whether the member failed to comply with the Code of Conduct and as to any actions which the Adjudication Committee resolves to take.

As soon as reasonably practicable thereafter, the Monitoring Officer shall prepare a formal decision notice in consultation with the Chair of the Adjudication Committee, and send a copy to you, to the member, make that decision notice available for public inspection and report the decision to the next convenient meeting of the FRA.

10 Who are the Adjudication Committee?

The Adjudication Committee is a Committee of the FRA. The FRA has decided that it will comprise at least 3 Members of the FRA.

The Independent Person is invited to attend all meetings of the Adjudication Committee and his/her views are sought and taken into consideration before the Adjudication Committee takes any decision on whether the member's conduct constitutes a failure to comply with the Code of Conduct and as to any action to be taken following a finding of failure to comply with the Code of Conduct.

11 Who is the Independent Person?

The Independent Person is a person who has applied for the post following advertisement of a vacancy for the post, and is appointed by a positive vote from a majority of all the members of Council.

A person cannot be "independent" if he/she –

- 11.1 Is, or has been within the past 5 years, a member or officer of the authority;
- 11.2 Is a relative or close friend, of a person within paragraph 11.1 above. For this purpose, "relative" means –
 - 11.2.1 Spouse or civil partner;
 - 11.2.2 Living with the other person as husband and wife or as if they were civil partners;
 - 11.2.3 Grandparent of the other person;
 - 11.2.4 A lineal descendent of a grandparent of the other person;
 - 11.2.5 A parent, sibling or child of a person within paragraphs 11.2.1 or 11.2.2;
 - 11.2.6 A spouse or civil partner of a person within paragraphs 11.2.3, 11.2.4 or 11.2.5; or
 - 11.2.7 Living with a person within paragraphs 11.2.3, 11.2.4 or 11.2.5 as husband and wife or as if they were civil partners.

12 Revision of these arrangements

The FRA may by resolution agree to amend these arrangements, and has delegated to the Chair of the Adjudication Committee the right to depart from these arrangements where he/she considers that it is expedient to do so in order to secure the effective and fair consideration of any matter.

13 Appeals

There is no right of appeal for you as complainant or for the member against a decision of the Monitoring Officer or of the Adjudication Committee.

If you feel that the authority has failed to deal with your complaint properly, you may make a complaint to the Local Government Ombudsman.

Appendix One	The Authority's Code of Conduct
Appendix Two	Procedure for Investigations
Appendix Three	Procedure for Hearings

Agreed by the Fire and Rescue Authority on 28 June 2012
APPENDIX 2 - PROCEDURE FOR INVESTIGATIONS

1. Preliminary
 - 1.1 Complaints will be acknowledged within 5 working days of their receipt, and the complainant will be kept informed of the progress of the complaint.
 - 1.2 The Monitoring Officer may seek additional information from the complainant, and/or from the Member against whom the complaint is made, in order to come to a decision on the complaint. (The complainant's name and address will not be disclosed to the Member at this stage, if it was indicated these details should remain confidential).
 - 1.3 The Monitoring Officer will review each complaint received and, after consultation with the Independent Person where appropriate, will take a decision as to whether it merits formal investigation. This decision will normally be taken within 14 days of receipt of the complaint. In cases where the Monitoring Officer considers it is inappropriate for him/her to make the decision, there is discretion to refer the matter to an Assessment Committee/ Panel of Members in which event the decision will be made as soon as the Committee/Panel can be convened.
 - 1.4 The Monitoring Officer may seek to resolve a complaint informally without the need for formal investigation where that is appropriate, for example, by remedial action. Where a reasonable offer of local resolution is made, but the complainant is not willing to accept the offer, the Monitoring Officer may take this into account in deciding whether the complaint merits formal investigation.
2. Conduct of Investigations
 - 2.1 If the Monitoring Officer decides that a complaint merits formal investigation, he/she will appoint an Investigating Officer. This Officer may be another senior officer of the Service, or an officer of another authority, or an external investigator.
 - 2.2 The Investigating Officer will decide whether he/she needs to meet or speak with the complainant to understand the nature of the complaint and for the complainant to explain his/her understanding of events and suggest the documents the Investigating Officer needs to see, and any persons the Investigating Officer needs to interview.
 - 2.3 The Investigating Officer will usually write to the Member concerned and provide a copy of the complaint. The Member will be asked to give his/her explanation of events and identify the documents the Investigating Officer needs to see and the persons the Investigating Officer needs to interview. In exceptional circumstances, where it is appropriate to keep the complainant's identity confidential or disclosure of the details of the complaint to the Member might prejudice the investigation, the Monitoring Officer can delete the complainant's name and address from the papers given to the Member, or delay notifying the Member until the investigation has progressed sufficiently.

- 2.4 At the end of his/her investigation, the Investigating Officer will produce a draft report and send copies, in confidence to the complainant and the Member concerned, to give both an opportunity to identify any matter in the report with which either disagrees and which it is considered requires further consideration.
- 2.5 After having received and taken account of any comments made by either the complainant or the Member on the draft report, the Investigating Officer will send the final report to the Monitoring Officer.
- 2.6 The Monitoring Officer will review the Investigating Officer's report and, if not satisfied that the report is sufficient, may require the report, or relevant parts, to be re-considered and/or further investigations made, where necessary.
3. Finding of 'no breach' of the Code of Conduct
 - 3.1 If the Investigating Officer concludes that there is no evidence of a failure to comply with the Code of Conduct in relation to the complaint, and the Monitoring Officer is satisfied that the report is sufficient, the Monitoring Officer will write to the complainant and the Member concerned notifying both that he/she considers that no further action is required and enclosing a copy of the Investigating Officer's final report.
 - 3.2 The complainant will be notified of the right to make a complaint to the Local Government Ombudsman against the FRA, if it is believed that the complaint has not been dealt with properly.
 - 3.3 The Monitoring Officer will report the outcome to the Audit and Standards Committee.
4. Breach of Code of Conduct - 'Local Resolution'
 - 4.1 If the Investigating Officer concludes that there is evidence of a failure to comply with the Code of Conduct by the Member, the Monitoring Officer will review the report and either send the matter for local hearing before the Adjudications Committee or, after consulting the Independent Person, seek local resolution.
 - 4.2 If it is considered that the matter can reasonably be resolved by local resolution without the need for a hearing, the Monitoring Officer will consult with the Independent Person, the complainant and the Member and seek to agree a fair outcome, which also helps to ensure higher standards of conduct for the future.
 - 4.3 The outcome could take a number of different forms, such as an apology by the member, training, other remedial action by the FRA, including changes in procedures.
 - 4.4 If the Member complies with the agreed resolution, the Monitoring Officer will report the matter to the Audit Committee for information, but will take no further action, unless changes in the FRA's procedures/practices are necessary.

- 4.5 If the complainant informs the Monitoring Officer that the suggested resolution would not be adequate, the Monitoring Officer will refer the matter for a local hearing (see Appendix 3).

APPENDIX 3 - PROCEDURE FOR HEARINGS

1. Preliminary
 - 1.1 This procedure applies in certain circumstances after an Investigating Officer has found that there is evidence of a failure by the Member concerned to comply with the Code of Conduct. In such a case, if the Monitoring Officer considers that local resolution is not appropriate, or the Member concerned is not prepared to undertake any proposed remedial action, such as giving an apology, or the complainant is not satisfied with the proposed resolution, the Monitoring Officer will refer the Investigating Officer's report to the Adjudications Committee.
 - 1.2 The Adjudications Committee, which will consist of at least 3 Members of the FRA who are able to serve on the Committee, will conduct a local hearing before deciding whether the Member has failed to comply with the Code of Conduct and, if so, whether to take any action in respect of the Member.
2. Pre-hearing Process
 - 2.1 As part of the preparation for the hearing, the Monitoring Officer will seek to identify those matters which are likely to be agreed and those issues that are likely to be in contention at the hearing. For this purpose the Member concerned may be requested to give his/her response to the Investigating Officer's report.
 - 2.2 The Chair of the Adjudications Committee may issue directions relating to the preparation for the hearing, for example about the documents to be available or the calling of witnesses.
3. The Hearing
 - 3.1 At the hearing the Investigating Officer will present his/her report and call such witnesses (which may include the complainant) as considered necessary. The witnesses may be asked questions by the Member (or his/her representative).
 - 3.2 The Member (or representative) will present his/her case, give any evidence, and may call witnesses. The Member and witnesses may be questioned by the Investigating Officer.
 - 3.3 After the conclusion of the evidence, the Investigating Officer will make representations to sum up the case, followed by representations by/or on behalf of the Member as to why he/she considers that there was not a failure to comply with the Code of Conduct.
 - 3.5 Before considering their decision, the Adjudications Committee shall seek the views of the Independent Person.

4. The Decision

4.1 The Adjudications Committee, having heard the evidence and received the advice of the Independent Person, may conclude that the Member did not fail to comply with the Code of Conduct, and so dismiss the complaint.

4.2 If the Adjudications Committee concludes that the Member failed to comply with the Code of Conduct, the Chair will inform the Member of the finding. The Committee will then consider what action, if any, the Committee should take as a result of the failure to comply with the Code of Conduct. Before any decision is made, the Member will have the opportunity to make representations to the Committee, which will also consult the Independent Person.

5. Action on finding of breach of Code of Conduct

5.1 The FRA has delegated to the Adjudications Committee its powers to take action in respect of individual Members as may be necessary to promote and maintain high standards of conduct.

5.2 The Committee may:

- Censure or reprimand the Member;
- Publish its findings in respect of the Member's conduct;
- Report its findings to the Audit and Standards Committee and/or the FRA for information;
- Recommend to the FRA that the Member be removed from any (or all) Committees of the FRA;
- Recommend to the FRA that the Member be removed from particular responsibilities;
- Instruct the MO to arrange training for the Member;
- Remove the Member from all or any outside responsibilities to which he/she has been appointed or nominated by the FRA;
- Withdraw any facilities provided to the Member by the FRA, such as computer, website and/or email and internet access; or
- Exclude the Member from the FRA's offices or other premises, with the exception of meeting rooms as necessary for attending FRA or Committee meetings.

6. Action at the end of the hearing

- 6.1 At the end of the hearing the Chair will state the decision of the Committee on the action that it has resolved to take.
- 6.2 As soon as practicable, the Monitoring Officer in consultation with the Chair will prepare a formal decision notice, and send a copy to the complainant and the Member, make the decision notice available for public inspection and report the decision to the next convenient meeting of the Audit and Standards Committee.
- 6.3 Any report shall also cover any matters which the Monitoring Officer, in consultation with the Chair and/or the Adjudications Committee, considers should be brought to the Audit and Standards Committee's attention, including any issues relating to the FRA's practices or procedures.

Procedure for Hearings updated by Audit and Standards Committee 28 June 2013



Bedfordshire Fire and Rescue Authority

Protocol on Member – Employee Relations

1 Introduction

The relationship between Members and employees is essential to the successful working of Bedfordshire Fire and Rescue Authority (the Fire Authority) and Bedfordshire Fire and Rescue Service (the Service). This relationship is characterised by mutual respect, informality and trust.

Members and employees feel free to speak to one another openly and honestly. Nothing in this Protocol is intended to change this relationship. Its purpose is rather to help Members and employees perform effectively by giving guidance on their respective roles and expectations, and on their relationship with each other. The Protocol also gives guidance on what to do on the rare occasions when things go wrong.

Responsibility for the operation of this Protocol lies with the Chief Fire Officer.

The Protocol must be read and operated in the context of any relevant legislation and national and local Codes of Conduct, conditions of service and any procedure for confidential reporting.

2 Roles of Members and Employees

The respective roles of Members and employees can be summarised as follows:

Members and employees are servants of the public and they are indispensable to one another but their responsibilities are distinct. Members are nominated by their constituent authorities and serve only as long as their term of office lasts.

Employees are responsible to the Fire Authority. Their job is to give advice to Members and the Fire Authority, and to carry out the Fire Authority's work under the direction and control of the Fire Authority, its committees and scrutiny groups. Mutual respect between Members and employees is essential to good local government.

2.2 Members

The main areas of Member responsibility are to set the Fire Authority's budget, determine its policy and give it political leadership and to represent the Fire Authority externally. It is not the role of Members to involve themselves in the day-to-day management of the Service.

2.3 Chairs and Vice Chairs

Chairs and Vice Chairs of the Fire Authority, its committees and scrutiny groups have additional responsibilities and their relationships with employees may, therefore, differ from, and be more complex than, those of Members without those responsibilities. This is recognised in the expectations they are entitled to have (see Paragraph 3.1).

2.4 Employees

The role of employees is to give advice and information to Members and to implement the policies determined by the Fire Authority.

Certain employees, such as the Chief Fire Officer, the Monitoring Officer and the Treasurer (Section 151 Officer), have responsibilities in law over and above their obligations to the Fire Authority and its Members, which they must be allowed to discharge.

3 Expectations

3.1 Members Can Expect From Employees:

- A commitment to the Fire Authority as a whole, and not to any political allegiance held by Members.
- A working partnership.
- An understanding of, and support for, respective roles, workloads and pressures.
- A timely response to enquiries and complaints.
- Professional advice, not influenced by political views or preference, which does not compromise the political neutrality of employees.
- Regular, up-to-date information on matters, which can reasonably be considered appropriate and relevant to their needs, having regard to any individual responsibilities they have and positions they hold.
- Awareness of, and sensitivity to, the political environment.
- Respect, dignity and courtesy.
- Training and development in order to carry out their role effectively.
- Integrity, mutual support and appropriate confidentiality.
- Not to have personal issues raised with them by employees outside agreed procedures.
- That employees will not use their relationship with Members to advance their personal interests or to influence decisions improperly.

3.2 Employees can expect from Members:

- A working partnership.
- An understanding of, and support for, respective roles, workloads and pressures.
- Direction.
- Respect, dignity and courtesy.
- Integrity, mutual support and appropriate confidentiality.
- Not to be subject to bullying or to be put under undue pressure. Members should have regard to the seniority of employees in determining what are reasonable requests, having regard to the power relationship between Members and employees, and the potential vulnerability of employees, particularly at junior levels.
- That Members will not use their position or relationship with employees to advance their personal interests or those of others or to influence decisions improperly.
- That Members will at all times comply with the Fire Authority's Code of Conduct for Members.

4 If Things Go Wrong

4.1 Procedure for Employees:

From time to time the relationship between Members and employees may break down or become strained. Whilst it will always be preferable to resolve matters informally, through conciliation by a senior manager or Member, employees will have further recourse to the Chief Fire Officer or to the Fire Authority's Monitoring Officer, as appropriate to the circumstances. In the first instance an initial approach may be made by a concerned employee to the Deputy Chief Fire Officer or the Assistant Chief Officer.

In the event that the matter is not resolved through the initial approach, the Chief Fire Officer, in consultation with the Monitoring Officer, will advise the Chair of the Fire Authority, where appropriate, and a decision will be made on the course of action to be taken.

If the concerned employee believes that the behaviour of a Member or Members constitutes a breach of the Code of Conduct for Members, then it is also open to that employee to make a complaint to the Fire Authority's Monitoring Officer. It is preferable, however, that all other courses of action have been exhausted before this step is taken.

4.2 Procedure for Members:

In the event that a Member is dissatisfied with the conduct, behaviour or performance of an employee, the matter should be raised with the Chief Fire Officer, unless the concern relates to that employee, in which case the Assistant Chief Officer should be approached. If the matter cannot be resolved informally, it will be dealt with through the Service's normal line management procedures and performance appraisal process. If the concern relates to the Chief Fire Officer then the issue will be raised with the Chair and Vice Chair of the Fire Authority for resolution.

4.3 Involvement of the Advisory Conciliation and Arbitration Service (ACAS):

Should it not be possible to resolve internally a matter involving an employee and a Member, then an external mediation process facilitated by ACAS will be available to the parties. Both parties must, however, enter into the process voluntarily.

The Service's Human Resources Department will be responsible for implementing the external mediation process.

March 2009



Bedfordshire

Fire & Rescue Authority

SCHEME OF MEMBERS' ALLOWANCES 2024/25

Effective From: 1 APRIL 2024

Please note the allowances payable will be adjusted to reflect any increase in pay to Local Government staff, if agreed, so the figures below remain current but do not include any increase for 2024/25 which may follow.

Basic Allowance

£3,787.60 per annum.

Payable to all Fire and Rescue Authority (FRA) Members to cover their time commitment on FRA duties and any miscellaneous expenses incurred in pursuit of that business, not otherwise covered under the Members' Allowances Scheme, such as office stationery, etc.

The Basic Allowance has been based on an estimated time commitment of 20 days to cover agendas, reports and attendance relating to scheduled meetings of the FRA, and attendance at budget workshops, station visits, training and official functions, at a daily rate.

This rate was revised in line with the Local Annual Government Pay Settlement awarded 1 April 2023; the current rate is £189.38.

Members can receive no more than one Special Responsibility Allowance.

The FRA agreed on 28 March 2023 that for 2024/25 the Basic and Special Responsibility Allowances will be updated in accordance with the Annual Local Government Pay Settlement with effect from 1 April 2024. However, the figures below reflect the Special Responsibility Allowances and the Annual Government Pay Settlement for 2023/24 as no increase for 2024/25 has been agreed as yet.

Special Responsibility Allowances (SRAs)

In addition to the duties of a basic Member, the Chair, Vice Chair and Executive Members undertake additional responsibilities including: attending regional meetings, LGA meetings, audit meetings, etc, together with ad hoc Appointment Panels, Statement of Accounts signing, etc, and taking decisions in between meetings of the FRA.

The Chair of the Audit and Standards Committee presides at meetings of the Audit and Standards Committee and acts as a substitute Member with regard to ad hoc Appointment Panels, etc, and consultation on decision making between meetings of the FRA.

Additional allowance to reflect responsibilities of post:

Post-holder	Allowance (per annum)
<i>Chair of FRA</i>	£15,160.80
<i>Vice Chair of FRA</i>	£5,681.88
<i>Executive Member</i>	£1,136.16
<i>Chair of Audit and Standards Committee</i>	£1,136.16

The Special Responsibility Allowances apply from the date of the Annual Meeting.

Travel and Subsistence Allowances

Travel

As payable to non-uniformed (Green book) personnel.

Cars

Member's own car (excluding motor cycles for which rates can be supplied on request) is **45p** per mile** for all engines sizes providing a VAT receipt is submitted via the BFRS iTrent ESS Time and Expense system.

Notes

Members are required to travel by the shortest possible route. Reasons for not using the shortest route should be noted on claim forms by Members.

Following discussion with HM Revenue and Customs on the payment of VAT on travel claims submitted to the Fire Authority, it will be necessary for all travel claims to be accompanied by a VAT receipt for the purchase of petrol/diesel:

- Dated just before or during the period of claim; and
- For at least the amount of fuel required to have undertaken the mileage for which reimbursement is being claimed.

If a VAT receipt is not provided, reimbursement will be made minus the VAT element which is dependent on the fuel type and engine size of the vehicle, the net* rates are detailed below:-

Mileage	Rate**	VAT	Net*
Petrol up to 1400cc	45p	2.0	43.0
Petrol 1401-2000cc	45p	2.0	43.0
Petrol over 2000cc	45p	4.0	41.0
Diesel up to 1600cc	45p	2.0	43.0
Diesel 1601cc to 2000cc	45p	2.0	43.0
Diesel over 2000cc	45p	2.0	43.0

(VAT rates correct as at 1 April 2023 but liable to change)

Car Sharing - Members should combine journeys with other Members or Officers, wherever practical. In such cases the vehicle attracting the lowest mileage rate is to be used.

Motor Vehicle Insurance - It is essential that a Member's own motor vehicle insurance policy covers them when using their own vehicle on approved duties. The Authority cannot provide this cover. Motor vehicle insurers adopt different approaches and Members should contact their own insurer and advise them that the insured vehicle may be used in connection with their duties as a Councillor and cover is required for this. The mileage rate paid to Members using their own car on approved duties includes an element for motor vehicle insurance. The insurer's approach in relation to cover for travelling to and from an approved duty should also be ascertained to avoid misunderstanding.

Parking fees, tolls, etc, will be paid on the provision of receipts/tickets as proof of expenditure.

Public Transport

Rail (standard class only), bus and taxi (taxi where no other means of transport available) - fares reimbursed as incurred, subject to tickets/receipts being submitted wherever possible.

The rates for travel by public transport shall not exceed ordinary fare, or available cheap fare.

Taxi – will be reimbursed against a receipted sum, the amount of the actual fare and any reasonable gratuity paid will be reimbursed in cases of urgency or where no public transport is reasonably available. In any other case, the amount of the fare for travel by appropriate public transport will be paid instead.

Eligible Duties for Claiming Travel Allowance

Approved Duties ie:

- All official FRA meetings, and all Committee, Panel, etc, meetings as a Member of that Committee, Panel, etc;
- Other meetings or events relating to the business of the FRA and authorised by the FRA or by the Chief Fire Officer or Secretary/Monitoring Officer;

- Briefing sessions in respect of official FRA, Panel, attended by office-holders in relation to the responsibilities for which they receive SRAs; and
- Meetings of all outside bodies to which the Member is appointed by the FRA, except where those bodies have their own expenses schemes.

Subsistence

No allowance will be payable for day-to-day subsistence. Refreshments will normally be provided at meetings.

However, Members may claim direct reimbursement of actual expenditure incurred on non-routine subsistence, eg when away overnight on FRA business, subject to receipts being submitted.

Overnight Accommodation

Overnight accommodation for conferences and other approved duties will be arranged by the Democratic Services on 01234 845000.

General Notes to Scheme

- (1) Allowances are only payable for the period during which a Member holds office and Members may be required to refund any over-payments of allowances made to them.
- (2) A Member may be paid no more than one Special Responsibility Allowance.
- (3) Where a Member of the FRA is also a Member of another authority, that Member may not receive allowances from more than one authority in respect of the same duties.
- (4) Any Member may choose to forgo all or part of his or her entitlement to allowances by giving notice in writing to the Monitoring Officer.
- (5) If used, indexation will apply as follows, subject to any decision of the FRA:
 - (a) Basic, Special Responsibility and Co-optees' Allowances to be increased on 1 April each year by the same percentage as the salaries of the FRA's Professional (ie non-uniformed) Staff.
 - (b) Car mileage allowance is in line with the casual user mileage rate paid to non-uniformed officers and will change automatically from time to time as those rates change.
- (6) Travel Allowances must be claimed before the end of the financial year in which they become payable, or within six months, whichever is the shorter.



Bedfordshire Fire and Rescue Authority

PROTOCOL ON THE USE OF AUTHORITY RESOURCES BY MEMBERS

(Note: the term “Member” includes any persons appointed to the Authority by a Constituent Council under the Combination Scheme Order or other persons who may be co-opted as members of a committee of the Authority and who have a right to vote on matters determined by such committee).

1 Code of Conduct

The Code of Conduct adopted by the Authority provides that Members must:

- a) not use or attempt to use their position as a Member improperly to confer on or secure for themselves or any other person, an advantage or a disadvantage;
- b) when using or authorising the use by others of the resources of the Authority:
 - act in accordance with the Authority’s reasonable requirements
 - ensure that such resources are not used improperly for political purposes (including party political purposes)

2 Purpose of this Protocol

The purpose of this protocol is to clarify the requirements of the Code of Conduct and to provide guidance to Members on the requirements of the Authority in relation to the use of any property, services and equipment which may be provided to them by the Authority in connection with their service as Members.

3 Scope

The Protocol applies to the use by Members of Authority property, facilities, services or equipment whether provided for use on Authority premises, at home or elsewhere. “Services” includes the provision of administrative and secretarial support. “Facilities” includes paper communication resources, printing and postage. Equipment includes any computers, computer hardware or software, internet connection facilities, telephones, email devices and peripherals.

4 Requirements (Health and Safety)

Members must take reasonable precautions to ensure the safe use of any equipment provided to them.

(Security)

Members must take reasonable precautions to ensure the security of any equipment including measures aimed at preventing loss or damage or unauthorised access/misuse. This includes compliance with authorised password procedures and maintaining the personal security of allocated passwords.

Members must report any loss or damage to equipment, at the first available opportunity, to the relevant Officer and return it for repair.

Members are responsible for meeting the cost of any non- accidental (uninsured risk) loss or damage if required to do so by an authorised Officer of the Authority. (Not including any loss or damage occurring from theft or attempted theft of any equipment by a third party).

Members must return all provided equipment to an authorised Officer of the Authority if they cease to qualify for the provision including at the outset of any suspension as a Member and immediately upon cessation of membership of the Authority.

(Equipment)

Any equipment must be used lawfully.

Internet access facilities must not be used for unlawful or improper purposes and in particular Members must not intentionally access, view or download or seek to place onto disks, any information or image which is obscene, pornographic, sexist, racist or of a similar inappropriate nature nor must Members download any programmes or software without obtaining approval from an authorised Officer.

Email facilities must not be used by Members to send abusive, obscene, racist, sexist, harassing, defamatory or offensive material in any format.

Members must not use or allow to be used any equipment for the unlawful transfer of personal data (as defined by the Data Protection Act 1995) or communicate information to any person not authorised to receive it.

Members must not use any equipment in connection with the publication of materials designed to effect support for a political party.

Members must not use any equipment for the purpose of obtaining unauthorised or unlawful access to other computers, hacking, eavesdropping or for the causation of virus attacks.

Members must not seek to access or download any material which may be in breach of the legal rights of authors and designers under any legislation foreign or domestic.

Members must not use equipment for private business or commercial activities, whether for personal gain or otherwise.

Members are permitted to use equipment for private use only to the extent that there is no additional cost chargeable to the Authority from any such use and such use is subject to the other restrictions set out in this protocol.

Any private use by Members must not become disproportionate to the scale of official use for Authority purposes and any private use must not become confused with official use i.e. private use must not involve the use of official letterheads etc.

Members are authorised to permit members of their immediate personal family and household to use any computer equipment subject to compliance with the other restrictions imposed by this protocol and in respect of any such extended use, Members remain personally liable for ensuring such use is compliant and for the consequences of any breach of this protocol.

(Use of Phones)

The use of any phones or any similar equipment provided to Members is subject to the above user restrictions and to the following additional further restrictions.

- Phones must only be used for official Authority business. If used for other purposes in an emergency, then Members must reimburse the Authority with the full cost of the call.
- Mobile phone pin lock address codes must be used by the Member to secure the phone when not in immediate use.
- Phones must not be used by any person other than the Member (i.e. not to be used by family or household members).

(Premises)

Members may not use Authority premises for purely political purposes or for any purposes at all (other than for the official business of the Authority) during an election period (i.e. from the publication of the notice of election to the close of polls).

(Other Facilities)

Any stationery or personalised letterheads, compliment slips or business cards provided to a Member must be used for the purposes of Authority business only.

Requests for access to printing facilities and postage services in connection with Authority business must be made to the Administration Manager who will, if approving any request, make the necessary arrangements. (Members are not provided with direct access to printing and postage facilities).

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Title: Equality, Diversity and Inclusion Policy

Summary: This policy applies to all staff working for the Service and includes employees, workers, contractors, volunteers, apprentices, and any other individuals involved in the Service’s interactions and activities. It relates to the Service’s approach to the delivery of our services and the recruitment, selection, and promotion of our staff.

Further Information: All policies are available on SharePoint.

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1 Policy Statement

The Service is proud to serve one of the most diverse counties in England. By fostering an inclusive culture, it will enable us to make the most of a wider range of different perspectives, experience, and skills. This also supports employee wellbeing, provides a greater sense of belonging and enables a more productive working environment for all. Our aim is to embed positive practices that value all communities and staff.

The Service Values alongside the NFCC Core Code of Ethics set out the principles and positive behaviours that we seek to instil and expect from everyone who works for us.

2 Organisational Responsibility

2.1 The Chief Fire Officer holds overall accountability for equality, diversity and inclusion within the Service. Management Responsibilities

The Principal Officer team and Corporate Management Team are responsible for the implementation and management of equality, diversity and inclusion within their functions.

Managers and Supervisors are responsible for:

- Consistently demonstrating and role modelling the Service’s values and positive behaviours.

Equality, Diversity and Inclusion Policy

- Creating an environment and culture where the diversity within their teams is managed to its full potential ensuring everyone is treated with dignity and respect.
- Applying policies and practices in a fair, consistent and equitable manner.
- Addressing any concerns relating to prejudice or discriminatory behaviour promptly and appropriately in accordance with Service policies and procedures.
- Carrying out People Impact Assessments on policies, procedures, and changes in service delivery, where appropriate, ensuring that any adverse outcomes are identified and addressed.

2.2 Human Resources and other policy owners are responsible for:

- Ensuring their policies and procedures comply with up-to-date legislation and statutory requirements.
- Regularly monitoring the impact and outcomes of policies, procedures, and practices to ensure they are free of discrimination.
- Developing positive action initiatives designed to reduce the disadvantages faced by people who share a protected characteristic, thereby increasing the diversity of our workforce.
- Providing best practice guidance and support to managers and supervisors in making decisions in a fair and consistent manner.

Human Resources and Other Policy Owners

2.3 The Equality, Diversity and Inclusion Manager is responsible for:

- Providing specialist advice and support in relation to People Impact Assessments, equalities legislation, equality monitoring, policy development and community and staff engagement.
- Monitoring and reporting on how the Service is meeting its Equality Duties.
- Providing specialist and confidential advice on all aspects of equality, diversity and inclusion to staff and managers.
- Assisting in the development of positive action initiatives to increase the diversity of our workforce.

Equality, Diversity and Inclusion Manager

Equality, Diversity and Inclusion Policy

- Working with partners, other public bodies, staff networks, Trade Unions and charities supporting equality, diversity and inclusion within our communities and workplace.

2.4 All Employees and everyone working on behalf of the Service are responsible for: All Staff

- Upholding, promoting, and applying this policy and other related policies, and our values in every interaction with colleagues, third parties and members of the communities we serve to ensure that each is recognised as an individual and is equally valued and treated with dignity and respect.
- Supporting and implementing any measures introduced to deliver equality in service delivery, training, and employment.
- Constructively challenging inappropriate comments, conduct or ways of working.
- Bringing incidents of discrimination, bullying or harassment to the attention of their manager so that it can be dealt with promptly and effectively.
- Understanding that this Service will not tolerate bullying, harassment, victimisation and discrimination and any member of staff who is found to have committed an act of unlawful discrimination or behaved in a way that breaches this policy will face disciplinary action.

3 Policy Text

3.1 Equality

Equality is not about treating everyone the same but about fairness, respect and ensuring every individual has equal opportunity regardless of their background, identity or experience. It is the creation of a level playing field. It is supported by the Equality Act 2010 which is designed to address unfair discrimination, harassment and victimisation, to advance equality of opportunity, and to foster good relations between people who share a protected characteristic and those who do not. There are nine protected characteristics:

- Age
- Disability
- Race
- Religion and belief
- Sex

- Gender reassignment
- Sexual orientation
- Marriage and civil partnership
- Pregnancy and maternity.

3.2 Diversity

Diversity is about recognising, valuing and taking account of people's different backgrounds, knowledge, skills and experiences. In the context of this policy, it also means encouraging and using these different views and perspectives to create a productive workforce that can meet the needs of the diverse communities that we serve.

3.3 Inclusion

Inclusion is where everyone feels valued, individual contributions are welcomed and recognised, and there is a sense of belonging. It is about positively striving to meet the needs of different people and taking deliberate action to create an environment where everyone feels respected and able to achieve their full potential.

3.4 The Service's Commitment

We value differences but recognise that there is still progress to be made and we are committed to improving the representation of our workforce. We are committed to promoting a working environment based on dignity, trust and respect, and one that is free from discrimination, harassment, bullying or victimisation.

Under the Equality Act 2010 and specifically the Public Sector Equality Duty we recognise our legal responsibilities to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act
- Advance equality of opportunity between people who share a protected characteristic and those who do not
- Foster good relations between people who share a protected characteristic and those who do not.

However, the Service want to go beyond statutory compliance by treating everyone with dignity and respect, no matter what their background, characteristics, or personal situations. By embracing our differences, we enrich our working lives and find new, more effective ways to deliver our services across Bedfordshire.

To do this we must make sure that equality, diversity and inclusion (EDI) is embedded in all that we do from day-to-day activities through to longer term decision making. We will regularly review and evaluate our approach and invite feedback from staff, our communities and our partners and benchmark our work against comparable organisations. This will help us to ensure that:

Equality, Diversity and Inclusion Policy

- All members of staff have equality of opportunity and are treated consistently within the policies of the Service.
- Managers make decisions about recruitment and selection, performance management, training, development and progression based on individual ability, job requirements and in line with the relevant policies.
- Our employment policies and practices are transparent and have been assessed for equality impact, are clearly understood and are consistently and fairly applied.
- All staff treat all members of the public with dignity and respect.
- Everyone is aware of their individual responsibilities as an employee and/or manager.
- Training and guidance on different aspects of EDI is available for all employees.
- Managers take responsibility for ensuring that all reasonable adjustments or supportive measures are considered to enable staff to perform to the best of their abilities.
- We assess the impact of our services on different groups and respond to their varied needs on a risk basis, engaging with them and providing services that are appropriate to them.
- We attract, recruit, develop and retain a more diverse workforce that will help us to improve service delivery.
- All members of staff feel confident in raising concerns with their line manager using the appropriate procedure.
- Concerns raised by members of the public will be handled quickly and sensitively.
- We have a zero-tolerance approach to bullying, harassment, victimisation, and discrimination.

4 People Impact Assessment

A People Impact Assessment (PIA also may be referred to as an Equality Impact Assessment) is a risk assessment to help examine whether groups of people with shared protected characteristics are, or could be, disadvantaged by the decisions made by the Service. New and revised policies, practices, and service functions (such as procurement, projects, etc) must have a PIA undertaken to help address any potential disproportionate negative impact. It also enables us to demonstrate how our policies and practices meet our legal obligation under the Equality Act 2010 to advance equality of opportunity and foster good relations between people who share a certain protected characteristic and those who do not. Guidance on People Impact Assessments is available on the Equality, Diversity, and Inclusion page on SharePoint or from the Equality, Diversity and Inclusion Manager.

5 **Review**

This Service Order will be subject to review at 2 yearly intervals or following significant change to organisational structure, personnel, procedures or legislation etc.

To measure the impact and effectiveness of our policies, procedures, guidance and practice, we regularly review and monitor data relating to employment activities and service delivery. Under the Public Sector Equality Duty, we have a duty to annually report and publish data on staff, apprentices, applicants, and appointments this includes information on promotions and leavers. It will also help us to ensure that those most at risk have access to appropriate services; that they are delivered in a way that has greatest impact and so helps reduce preventable deaths and injuries in fires or other emergencies.



Bedfordshire
Fire & Rescue Service

Service Information System Policies and Procedures

Document Ref No: V18 01

Version: 2

Reference holder/Owner: Rachel Barker, Head of Human Resources

Author: Nicola Williams, Human Resources Adviser

Reviewer: Soomitra Kawal, Equality, Diversity and Inclusion Manager

Issue date: 11.04.2023

Review date: 11.04.2025

Approved by: HHR

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<p>Title: Information Security Policy</p>
<p>Summary: The objective of information security is to ensure the continuing of the Authority's business and to minimise disruption to our operations by preventing and reducing the impact of security incidents.</p>
<p>Further Information: Replaces previous version dated 17.10.2014, minor changes to reference Data Protection Act 2018</p>

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1 Policy Statement

- The Authority treats its information as a valuable asset and considers that it is essential that information must be protected, together with the systems, equipment and processes which support its use.
- The purpose of the policy is to protect these information assets from all threats, whether internal or external, deliberate or accidental.
- Information includes data stored on mobile computing devices (Laptops, Mobile Data Terminals, Tablets, phones etc.) and data transferred by removable media, as well as data transmitted electronically, printed on paper and the spoken word.

The Authority ensures that:

- Information is protected against unauthorised access.
- Confidentiality is assured and valuable or sensitive information is protected from unauthorised disclosure or intelligible interruption.
- Integrity of information is maintained, safeguarding the accuracy and completeness of information against unauthorised modification.
- Regulatory and legislative requirements for maintaining information are met.
- Business continuity plans are maintained and tested.
- Business requirements for the availability of information and information systems is identified and met.

Information Security Policy

- Appropriate information security training and advice is available to all staff.
- Breaches of information security, actual or suspected, will be reported to, and investigated by, the Head of ICT (HICT).

To ensure that good data management practices are followed and embedded within BFRS and that regulatory compliance such as the Data Protection Act 2018, which includes UK GDPR, are incorporated.

2 Organisational Responsibility

- | | | |
|-----|---|---------------------------|
| 2.1 | This document is intended for viewing by all Elected Members, officers, managers and employees, and where applicable, partners, volunteers and other agencies using the Service facilities. This policy applies to all who handle BFRS information and processing facilities away from the normal designated desk environment. All employees and third-party users must comply with this policy | All users |
| 2.2 | The CFO is accountable for data and system security | Principal Officer ... |
| 2.3 | The Assistant Chief Officer (ACO) is designated as the Senior Information Risk Owner (SIRO). The SIRO has responsibility for sponsoring and promoting information management and governance policy and ensuring compliance through the Corporate Management Team (CMT) meeting which will act as a governance board. Head of ICT (HICT) is responsible for system security, and the Data Protection Officer (outsourced to Bedfordshire Police) is responsible for data security. | ACO/HICT |
| 2.4 | The Information Security Officer is responsible for handling data breaches and notifying the Information Commissioners Office, where appropriate. | ISO |
| 2.5 | The Corporate Management Team (CMT) will ensure that staff are provided with education and training to support this policy. | Corporate Management Team |
| 2.6 | The ICT Shared Services Team will develop and maintain procedures to achieve compliance with this policy. | ICT Shared Services Team |
| 2.7 | All managers are responsible for implementing the policy within their areas of responsibility | All managers |
| 2.8 | All users provided with access to information processing tools, systems and facilities must comply with this policy | All users |

3 Policy Text

3.1 Information Risk Strategy

The Authority follows a balanced information risk management strategy ensuring mitigation and controls are appropriate to the risk to ensure unacceptably high risks and unnecessarily bureaucratic or expensive controls are avoided.

The Authority maintains formal methods of risk management aligned to business impact assessment and associated business continuity plans.

3.2 Data Management

The objectives of Data Management & Protection are to ensure that:

- The handling of personal and sensitive data complies with Data Protection Act 2018 (DPA 2018) legislation throughout its lifecycle in the Service, from collection, transfer, processing and storage, through to disposal.
- Data captured on BFRS systems is accurate, consistent, comprehensive and timely, providing a solid foundation for data-driven decision making, and appropriate use of Service resources.
- Staff are trained in appropriate conduct regarding data handling and protection and are signed up to Acceptable Use Procedures in respect to transfer or exposure of personal and sensitive data via all communication channels, including email, instant messaging, social media, and chat rooms, both in and outside working hours. This includes data and images held on paper, electronic files on computers, in the cloud, or on storage media such as flash drives and CD/DVD.
- Prompt corrective action can be taken in the event of personal or sensitive data being improperly obtained, transferred, disclosed (data breach), stored and destroyed, whether deliberate or accidental, including:
 - Rapid response to premises or system breach.
 - Timely response to complaints.
 - Investigation into the cause of improper handling or breach.
 - Reporting to the Information Commissioners Office if deemed appropriate.
 - Disciplinary action if harm is caused to others by improper handling or data breach by any member of BFRS staff.
 - Data handling procedures are audited on a regular basis.

3.3 BFRS Personnel

All BFRS staff are required to:

- Co-operate with their employer to ensure the integrity of Information Security policies and procedures are maintained.
- To report Information Security events via ICT Service desk on the BFRS intranet (SharePoint) or telephone the Service Desk on 01954 714269

3.4 Policy Implementation

The Head of ICT is responsible for maintaining the Policy and providing advice and guidance on its implementation.

All managers are directly responsible for implementing this policy within their business areas and for adherence by their staff.

It is the responsibility of each employee to adhere to the policy.

4 People Impact Assessment

No People impact assessment required as this policy update only includes minor changes or consolidation of existing policy's which have not changed to add greater context

5 Review

- 5.1 This policy will be subject to review at 3 yearly intervals or following significant change to organisational structure, personnel, procedures or legislation etc.



Bedfordshire
Fire & Rescue Service

Service Information System Policies and Procedures

Document Ref No: V01 07

Version: 2

Reference holder/Owner: Paul Hughes, Head of ICT

Author: Paul Hughes, Head of ICT

Reviewer: Paul Hughes, Head of ICT

Issue date: 25.04.2023

Review date: 01.05.2026

Approved by: HICT

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Title: Acceptable Use of BFRS ICT Infrastructure, Systems and Services Policy

Summary: This policy and its associated procedures define the terms and conditions of acceptable use of Information and Communications Technology (ICT) and associated documentation.

Further Information: N/A

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1 Policy Statement

The purpose of this policy and its associated procedures is to define the terms and conditions of acceptable use of Information and Communications Technology (ICT) within Bedfordshire Fire and Rescue Service (BFRS). The policy and procedures cover access arrangements, and use of systems, tools, hardware and software for information processing, transmission and storage.

All BFRS Internet/Intranet/Extranet-hosted systems, ICT issued hardware and storage media, software, operating systems, network accounts (providing access to resources such as the national Emergency Services network), as well as the information contained therein, are the property of BFRS.

BFRS's systems and networks are used primarily for business purposes in serving the interests of BFRS.

BFRS information processing facilities shall be used responsibly at all times in accordance with:

- Published Service policies and procedures.
- Specified and published principles and guidelines.
- National Emergency Services Networks (ESN) regulations.
- All appropriate legislation including the Copyright, Designs and Patents Act 1988, Computer Misuse Act 1990, Data Protection Act 2018,

General Data Protection Regulation (GDPR) and associated legislation and Freedom of Information Act 2000.

This policy does not form part of any employee's contract of employment, and it may be amended at any time.

Upon being authorised to use BFRS ICT resources, BFRS users will be required to acknowledge acceptance to abide by this Acceptable Use Policy and associated Procedures.

Any breaches of this Policy may put BFRS and the Fire Authority at unnecessary risk and are, therefore, considered to be serious and may be dealt with under the organisation's disciplinary process.

Information security advice is available from the Information Security Officer, which resides in the Business Information Team (Business Application Manager).

This Acceptable Use Policy is approved by, and has the full support of, the Chief Fire Officer (CFO), the Senior Information Risk Officer (SIRO) and the Corporate Management Team (CMT).

2 Organisational Responsibility

- | | | |
|-----|--|---------------------------|
| 2.1 | Paul Hughes (HICT) | Principal Officer |
| 2.2 | Adequate resources, including finance, will be made available to enable this policy to be effectively implemented. | Corporate Management Team |

3 Policy Text

3.1 Groups Affected

This document is intended for viewing by all Elected Members, officers, managers and employees, and where applicable, partners, volunteers and other agencies supporting the Service information processing facilities, systems and procedures.

3.2 Location of Documents

This policy and associated procedural documents can be found in VOI in the Service Library. In line with the review process there may also be natural additions and deletions to this structure from time to time.

3.3 Access and Disclosure Restrictions

No restrictions.

3.4 Equality and Diversity

This document is designed to avoid discrimination and is in accordance with the Disability Discrimination Act 1995, Human Rights Act 1998, and their underlying principles.

4 People Impact Assessment

No People impact assessment required as this policy update only includes minor changes or consolidation of existing policy's which have not changed to add greater context.

5 Review

- 5.1 This Service Order will be subject to review at 3 yearly intervals or following significant change to organisational structure, personnel, procedures or legislation etc.



Bedfordshire
Fire & Rescue Service

Service Information System Policies and Procedures

Document Ref No: V01 07/01

Version: 2

Reference holder/Owner: Paul Hughes, Head of ICT

Author: Paul Hughes, Head of ICT

Reviewer: David Dawe ICT Shared Service SDM

Issue date: 21.03.2023

Review date: 01.03.2026

Approved by: HICT

Title: Procurement Policy

Summary: This policy sets out the internal processes and procedures that must be adhered to by all personnel who are directly or indirectly involved in the commissioning, procurement and contract management of public contracts on the Authority's behalf.

Further Information: This policy replaces V11 01/01

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1 Policy Statement

The purpose of this document is to set out the internal processes and procedures that must be adhered to by all personnel who are directly or indirectly involved in the commissioning, procurement and contract management of public contracts on the Authority's behalf.

The Authority's mission statement for procurement is:

“Achievement of the lowest whole life cost and clearly defined benefits in the commissioning of goods, works and services procured at the right time, within budget and scope and of the required quality in an ethical and socially responsible manner”.

The Authority's strategic objective is to deliver a procurement function that is:

- Ethical
- Effective
- Efficient

Procurement Policy

- Commercial
- Sustainable
- Innovative
- Socially Responsible

2 Organisational Responsibility

- | | | |
|-----|--|---|
| 2.1 | The Assistant Chief Officer is the Principal Officer and the Procurement Team is the department with the responsibility for ensuring this policy is effectively implemented. | Assistant Chief Officer
Procurement Team |
| 2.2 | Adequate resources, including finance, will be made available to enable this policy to be effectively implemented. | Corporate Management Team |

3 Policy Text

3.1 Legislative Framework

National Procurement Legislation

When procuring public contracts (except for utilities and concession contracts), the Authority must act in accordance with relevant national procurement legislation, ensuring that the principles of fairness, transparency, non-discrimination and proportionality are observed, and that all procurement activity is conducted in compliance with the Public Contracts Regulations 2015 (as amended from time to time).

When procuring utilities public contracts, the Authority must undertake all procurement activity in compliance with the Utilities Contracts Regulation 2016 (as amended from time to time).

When procuring concession public contracts, the Authority must undertake all procurement activity in compliance with the Concession Contracts Regulation 2016 (as amended from time to time).

The procurement principles of fairness, transparency, non-discrimination and proportionality must be observed at all times.

Authority personnel who intentionally or unintentionally breach any one of the provisions as set out within this Procurement Policy have the potential of contributing to the Authority being subject to an audit review (internal or external), a legal challenge leading to financial penalties and / or a reputational damage.

Public Contracts Regulations 2015 (as amended)

The Public Contracts Regulations ('Regulations') 2015, detail the rules that must be implemented when procuring public contracts. The Regulations provide the legislative framework for public contracts which have an aggregated value over the

term of the contract (including any extensions and variations) which is equal to or exceeds a set of agreed financial thresholds.

All public contracts covered by the Regulations must be procured in compliance with the Regulations, unless the subject-matter of the public contract falls under any one of the following classifications (list not exhaustive), which are subject to a lighter regime ('Light Touch Regime') allowing the Authority to inject flexibility in the application of the Regulations:

- Health, Social and Related services;
- Educational, cultural and training services;
- Compulsory social security services;
- Hotel and Restaurant services;
- Specific types of legal services;
- Investigation and Security services; and
- Postal services.

The current financial thresholds under the Public Contracts Regulations 2015 (as amended) which are mandating the application of the full legislative regime are:

	Supplies & Services	Works Contracts
Central Government (e.g. Cabinet Office, DWP, DfE etc)	£138,760	£5,336,937
Other Contracting Authorities (e.g. Fire & Rescue Services, Police, Local Authorities)	£213,477	£5,336,937
Small Lots	£70,778	£884,720

Exclusion of Specific Public Contracts for Services

In accordance with Regulation 10, the 2015 Regulations do not apply to the following types of public services contracts (list not exhaustive) and therefore Authority personnel are permitted to enter into contractual arrangements without having to undertake a tendering process. Due to the complex nature and the caveats associated with some of these types of contracts, Authority personnel are strongly advised to consult with the Procurement Team prior to taking any action for the purpose of verifying that an exclusion is applicable.

- Acquisition or rental of land, existing buildings or other immovable property;
- Acquisition, development, production or co-production of material intended for audio-visual or radio media services;
- Arbitration or conciliation services;

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- Legal advice given in preparation to legal proceedings and legal representation in such judicial proceedings held before the courts, tribunals or public authorities of a European Union (EU) Member State or a non-European Union (EU) Member State;
- Document certification and authentication services;
- Employment contracts¹ ;
- Credit and Loan agreements; and
- Financial services in connection with the issue, sale, purchase or transfer of securities or other financial instruments (including but not limited to investment undertakings and pension funds, investment services and ancillary activities, services related to underwriting, advice to undertakings on capital structure, industrial strategy and related matters and advice and services relating to mergers and the purchase of undertakings).

For the avoidance of doubt, this Procurement Policy shall not be applicable to any of the public services contracts listed in Regulation 10 of the 2015 Regulations as amended.

Local Government Act 1999

Fire and Rescue Authorities have a duty under Section 3 of the Local Government Act 1999 to secure 'best value', having full regard to a combination of economy, efficiency and effectiveness. The Authority is committed to undertaking all procurement activities in a manner which promotes quality and value for money through effective competition.

Procurement documents shall state that although the Authority is seeking to procure contracts which are capable of offering good quality, sustainable, well-designed and future-proofed solutions, it is also required to achieve the desired outputs in the most economic, effective and efficient way possible.

As a means of securing best value and ensuring that agreed budgets are not exceeded, appropriate and proportionate affordability caps must be considered and applied, if it is deemed to be fitting to the subject-matter of the contract, the market and the overall procurement strategy.

Bidders whose pricing proposals breach the relevant affordability caps shall be disqualified from the procurement.

Social Value

The 2015 Regulations expressly allow contracting authorities to incorporate social and environmental aspects into specifications, award criteria and contract conditions, where these are linked to the subject-matter of the contract, proportionate to what is being procured or provided, and will not result in unequal treatment of Bidders. This could include promoting innovation, employment and social inclusion, protection of the environment, energy efficiency, and combating climate change.

¹ N.B Contracts with third (3rd) party recruiters for the provision of agency staff are NOT defined as 'employment contracts' and therefore must be procured in line with this Procurement Policy.

The Public Services (Social Value) Act 2012, which came into force on 31 January 2013, requires public sector authorities to consider how they could improve the economic, environmental and social wellbeing of their local area through their procurement activities.

The Authority is committed to ensuring social value and sustainable use of resources is embedded throughout the procurement process from commissioning to contract management and outcomes measurement.

Social value considerations shall be tailored to reflect the size and scope of the relevant contract and shall be embedded into all procurement and contract management activity by producing procurement strategies, technical specification documents, evaluation models and contract terms which consider:

- Accessible supply chains
- Equality – such as gender pay balance, ethnic minorities representation, inclusion and improved staff mental health wellbeing, improved community cohesion;
- Environmental impact;
- Use of sustainable and environmentally friendly materials;
- Improving employability and skills in the local community by encouraging apprenticeships.

Additional Strategic Considerations

a) National Fire Chiefs Council ('NFCC')

NFCC is the leading professional and technical voice of UK Fire and Rescue Service, and its aim is to:

- Strengthen the professional / operational leadership of the Fire and Rescue Service;
- Improve national co-ordination;
- Reduce duplication and increase efficiency;
- Support local service delivery; and
- Provide increased influence for Fire and Rescue Authorities and their Services.

In response to a request by the Home Office for greater transparency and collaboration in procurement, NFCC established the Fire Commercial Transformation Programme ('FCTP'), whose purpose is the implementation of a package of reforms in the commercial operation of the sector. Within this context, the FCTP has identified six (6) key categories of expenditure, as follows:

- Clothing (including Personal Protective Equipment – PPE);
- Construction and Facilities Management;
- Fleet;
- ICT;

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- Operational Equipment; and
- Professional Services.

The Authority's Procurement Manager shall be responsible for ensuring that category strategies are produced, observed and regularly reviewed for all six (6) categories of spend. Budget Managers and Contract Managers shall assist the relevant procurement lead in the production and maintenance of the category strategies and will be responsible for ensuring that their service area's business objectives are fully embedded in the respective category strategy.

Category strategies shall be approved by the relevant Functional Head and the relevant Principal Officer.

b) Policing and Crime Act 2017

The Policing and Crime Act 2017 introduced a new duty on the police, fire and rescue and ambulance services to keep collaboration opportunities under review and, where it is in the interests of their efficiency or effectiveness, to put those collaboration opportunities into practice. The duty is deliberately broad to allow for local discretion so that the emergency services themselves can decide how best to collaborate for the benefit of their own communities.

The Authority's Procurement Manager shall be responsible for ensuring that collaboration opportunities are identified at an early stage and that the Authority fully observes its duty to collaborate, as and when this is deemed appropriate.

The Authority's Procurement Manager will discuss collaboration opportunities with the appropriate Principal Officer for the purpose of obtaining approval to collaborate prior to any further procurement activity being undertaken.

c) National Procurement Strategy for Fire and Rescue Services

The National Procurement Strategy 2018 is based on the Local Government National Procurement Strategy 2018 and focuses on three (3) 'Themes' as listed below:

- Leadership;
- Commercial Practice; and
- Delivering Local Benefits

In addition to the 'Themes', the Strategy also identifies the following four (4) 'Enablers':

- Developing our Staff;
- Procurement Systems and Data Transparency;
- Innovation; and
- Embedding Change

d) Health and Safety

The Authority requires that all suppliers, their employees and agents and where applicable, sub-contractors shall, while working for the Authority, conform with all requirements of the Health and Safety at Work Act 1974 and with all other Health

and Safety Legislation that relate generally or specifically, to their trade, business or undertaking.

While working on the Authority's premises, Suppliers and Contractor's will be required to comply with the Authority's Health and Safety Policies.

Where Health and Safety Policies are submitted, the Health and Safety Advisor shall be responsible for assessing its compliance based on the evaluation criteria contained in the procurement documents.

e) Equality and Diversity

The Public Sector Equality Duty (the equality duty) is set out in Section 149 of the Equality Act 2010. It is a duty on public bodies and others carrying out public functions. Its purpose is to mainstream the consideration of equality and good relations into the decision making and business planning of all public sector bodies.

The Authority is committed to developing, promoting and delivering their services, information and employment opportunities without discriminating against anyone on the grounds of age, disability, faith, gender, race, sexuality, gender reassignment, marriage and civil partnership, pregnancy or maternity.

Within this context and in accordance with the Authority's Equality Policy, the Authority's Responsible Officer (Service Area) for procuring works, goods and services shall be responsible for engaging the Equality and Diversity Team prior to any procurement activity being undertaken for the purpose of ascertaining if the contract opportunity is likely to have or will have an impact on people or groups of people with protected characteristics.

Where Equality and Diversity Policies are submitted, the Equality, Diversity and Inclusion Manager shall be responsible for assessing its compliance based on the evaluation criteria contained in the procurement documents.

3.2 Financial Considerations

Financial Stability of Key Suppliers

Key suppliers are those suppliers whose performance materially affects the ability of the Authority to deliver its vision, aims and objectives and whose failure as an organisation could prevent the delivery of important services to the public. The annual financial assessments shall be undertaken by the Head of Finance.

In the event it is established that a key supplier is under financial duress, the Head of Finance shall notify the Assistant Chief Officer at the earliest opportunity.

Where financial duress has been identified, Budget Managers shall be responsible for:

- Producing a Mitigation Plan for the identified key supplier identifying what actions would be taken to ensure service continuity in the event of the failure of such supplier;
- Obtaining a copy of the key supplier's Business Continuity Plan;

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- Holding regular contract management meetings as a forum for monitoring performance, gaining an up to date understanding of the supplier's position in the market and gathering information on the supplier's future development plans; and
- The Mitigation Plan and Business Continuity Plan must be reviewed and updated (as required) on an annual basis and copies provided to the Authority's Procurement Manager.

Avoidance of Fraud

The Authority recognises that there is a potential for fraudulent activity to occur when procuring goods, services or works.

The detection, prevention and reporting of fraud is the responsibility of all Members and employees of the Authority. These individuals are expected to:

- Act with integrity
- Comply with all relevant codes of conduct
- Comply with contract standing orders, procurement regulations/legislation and financial regulations.

Where any fraudulent activity is identified or suspected, concerns should be raised via:

- Line managers
- Corporate Management Team
- Principal Officer Team

The Authority shall ensure that fraudulent activity in procurement is mitigated and managed through:

- fair and transparent procurement processes
- annual audit procedures.

Corporate Insurance Requirements

In accordance with the Authority's Standard Terms and Conditions of Contract, suppliers must hold the following insurance levels as a pre-requisite for doing business with the Authority:

- a) Employer's (Compulsory) Liability Insurance = £5 million for each and every claim;
- b) Public Liability Insurance = £5 million for each and every claim; and
- c) Professional Indemnity Insurance (where relevant) = £1 million for each and every claim

Changes to the Authority's insurance requirements shall not be permitted without the written approval of the Assistant Chief Officer.

Contract award shall be dependent upon provision of valid insurance certificates.

The Authority’s Procurement Manager shall ensure that renewal certificates are obtained from Contractors on an annual basis and copies are saved in the Procurement drive.

3.3 Procurement Process

Procurement Planning

The Procurement Team hold a project plan detailing all known band 3-5 procurement activity.

Regular meetings will be held with service areas to discuss planned procurements ensure activities are logged on the plan to allow appropriate resources to be allocated accordingly.

Where unplanned activity arises, it is the service area’s responsibility to advise the procurement team at the earliest opportunity and discuss timelines and resource requirements.

Determining the Route to Procurement

The route to procurement shall be determined by the application of a set of bandings which are based on the estimated total aggregated value of the contract over the entire contract period (initial term and all possible extension periods).

The bandings are listed below as follows:

Band	Expected Contract Value (including VAT)	Procurement Route
Band 1	up to £4,999	evidence of Best Value
Band 2	£5,000 – £24,999	request a minimum of three (3) written quotes
Band 3	£25,000 – £59,999	release of a Contracts Finder Notice as a call for a national competition or delivery of a closed tender process under an established Framework Agreement or a Dynamic Purchasing System
Band 4	£60,000 – £213,477 (goods & services) / £5,336,937 (works)	release of a Contracts Finder Notice as a call for national competition or delivery of a closed tender process under an established Framework Agreement or a Dynamic Purchasing System

Band 5	greater than £213,477 (goods & services) / £5,336,937 (works)	release of a Find a Tender Service Notice as a call for competition at both a national and cross-border level (where relevant)
--------	---	--

When calculating the estimated value of the contract to determine whether the regulations apply, the contract value estimation should:

- a) Be **excluding VAT** (where applicable).
- b) Be for the **entire duration** of the contract (including any extension options).

Contract opportunities must not be sub-divided/broken down for the purpose of reducing the total value of the contract to bring the procurement exercise under the set financial thresholds and therefore exempt from the full procurement legislation regime. This obligation stands regardless of whether the purpose was intentional or not.

In the event the Authority’s Procurement Manager establishes that a contract opportunity has been disaggregated, intentionally or unintentionally, they shall inform the Assistant Chief Officer or equivalent Principal Officer.

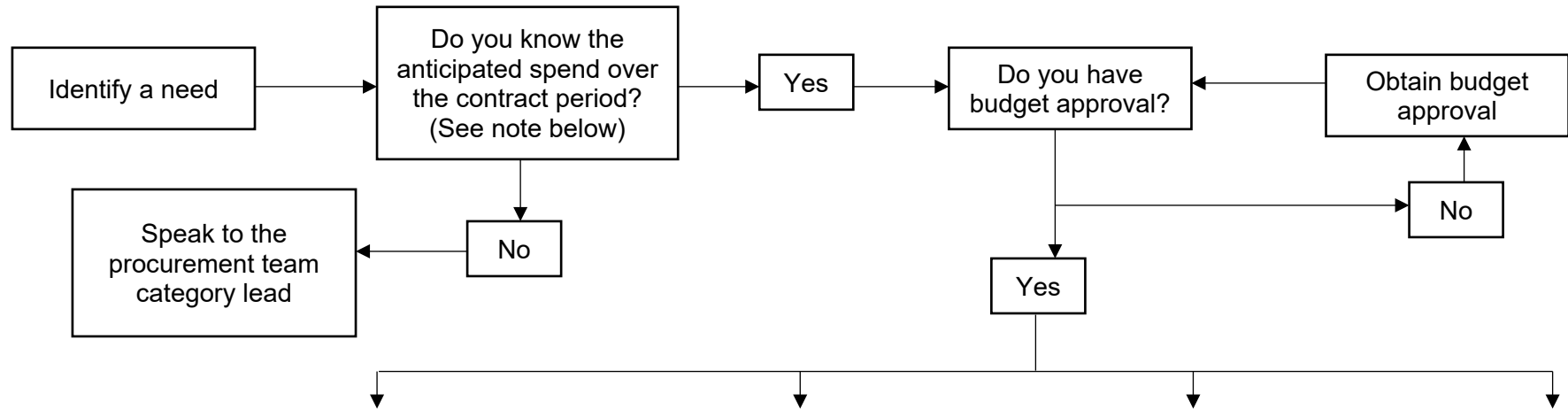
VAT and the Procurement Contract Regulations

From 1 January 2022, where the value of the contract is required to determine whether the regulations apply, the contract value estimation should be inclusive of VAT (where applicable).

The Procurement Team will liaise with the service area/budget manager where thresholds are approaching to allow the appropriate procurement route to be established.

The suggested, but not prescriptive, default for calculating VAT is to add an equal amount to the standard rate of VAT (currently 20%) to the contract estimation net amount. This would remove any problems of underestimating the contract value.

Procurement Process Summary



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	BAND 1 - <£4,999	BAND 2 - £5,000 - £24,999	BAND 3 - £25,000 - £59,999	BAND 4 - £60,000 - £213,477 (services) / £5,336,937 (works) BAND 5 above £213,477 (services) / £5,336,937 (works)
Key documents / templates	New Supplier Request form Conflict of Interest Form Specification Request for Quote (RFQ) – if applicable	Conflict of Interest Form Invitation to Quote Specification Technical questions	Request to Procure Conflict of Interest Form Invitation to Tender Tender Timeline Specification	Request to Procure Conflict of Interest Form Invitation to Tender Tender Timeline Specification

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		<p>Suitability Assessment Questionnaire</p> <p>Tender Evaluation Outcome Report / Regulation 84 Report</p> <p>Procurement Audit Checklist</p> <p>Contract Award Letter</p> <p>Unsuccessful Bidder Letter</p> <p>New Supplier Request form</p> <p>Contract</p>	<p>Technical questions</p> <p>Suitability Assessment Questionnaire (and associated documentation – Insurance Policies)</p> <p>Evaluation Scoring Record</p> <p>Tender Evaluation Outcome Report / Regulation 84 Report</p> <p>Contract Award Letter</p> <p>Unsuccessful Bidder Letter</p> <p>New Supplier Request form</p> <p>Contract</p>	<p>Technical questions</p> <p>Suitability Assessment Questionnaire (and associated documentation – Insurance Policies)</p> <p>Evaluation Scoring Record</p> <p>Tender Evaluation Outcome Report / Regulation 84 Report</p> <p>Contract Award Letter</p> <p>Unsuccessful Bidder Letter</p> <p>New Supplier Request form</p> <p>Contract</p>
Responsibility	Purchases of this value are the responsibility of the service area	Purchases of this value are the responsibility of the service area with support from the procurement team where required/appropriate	Procurements of this value are undertaken by the Procurement team with support from the service area	Procurements of this value are undertaken by the Procurement team with support from the service area
Procurement / purchase requirements	Purchase Order / card where permitted	Service area should contact the procurement category lead to obtain a contract reference number (this will start with BF, followed by a series of numbers).	Complete a Request to Procure Form and send to the procurement category lead. The procurement team will work with the service area	Complete a Request to Procure Form and send to the procurement category lead. The procurement team will work with the service area

		<p>Service area should obtain a minimum of 3 quotes using the invitation to quote document.</p> <p>The same brief / specification document should be sent to the supplier electronically to ensure comparable costs are provided.</p> <p>Evaluation criteria should be identified and where quality will be evaluated along with price communicated to the potential suppliers.</p>	<p>to understand the requirement and consider options for the best route to market. This may be a direct award or mini competition through an existing framework, or a formal request for quotes (RFQ) process or invitation to tender (ITT).</p> <p>The service area will be required to provide a clear specification and questions with weightings if required.</p>	<p>to understand the requirement and consider options for the best route to market. This may be a direct award or mini competition through an existing framework, or a formal procurement process.</p> <p>The service area will be required to provide a clear specification and questions with weightings if required.</p>
<p>Evaluation</p>	<p>Service areas should retain documentation relating to additional considerations that are appropriate to the service/goods required.</p> <p>This should include decisions about which</p>	<p>Service areas should retain documentation relating to additional considerations that are appropriate to the service/goods required.</p> <p>This should include decisions about which</p>	<p>Supplier Bids will be evaluated as part of the evaluation criteria within the procurement process.</p> <p>Evaluation will be carried out by an Evaluation panel,</p>	<p>Supplier Bids will be evaluated as part of the evaluation criteria within the procurement process.</p> <p>Evaluation will be carried out by an Evaluation panel,</p>

	considerations are appropriate and any discussions the supplier regarding these.	considerations are appropriate and any discussions the supplier regarding these.	with a moderation meeting to agree final scores.	with a moderation meeting to agree final scores.
Evidence Best Value	<p style="text-align: center;">Best Value means:</p> <p style="text-align: center;">Choosing a supplier that offers the best balance between the whole life cost (from acquisition to disposal) of goods and services against predefined requirements;</p> <p style="text-align: center;">Generating savings through corporate or collective action with other public bodies; and</p> <p style="text-align: center;">Generating efficiency savings through streamlining the procurement process.</p> <p style="text-align: center;">Best Value can be evidenced through:</p> <p style="text-align: center;">Cost of the provision</p> <p style="text-align: center;">Expertise of supplier</p> <p style="text-align: center;">Quality of service delivery</p> <p style="text-align: center;">Supporting efficiencies in the service</p>			
	Service areas should retain documentation relating to best value – copies of quotes obtained, discussions relating to the award of the contract to the supplier.	Service areas should retain documentation relating to best value – copies of quotes obtained, evaluation undertaken (analysis of cost / quality), discussions relating to the award of the contract to the supplier.	Best value will be evaluated as part of the evaluation criteria within the procurement process, based on the most economically advantageous tender (MEAT) criterion which takes account of criteria that reflect qualitative, technical and	Best value will be evaluated as part of the evaluation criteria within the procurement process, based on the most economically advantageous tender (MEAT) criterion which takes account of criteria that reflect qualitative, technical and

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			sustainable aspects of the tender submission as well as price.	sustainable aspects of the tender submission as well as price.
Additional Considerations	Other factors such as EDI, the environment and social value may also play a big part in how the contract can be delivered. For every opportunity, contract owners may want to consider:			
Equality, Diversity & Inclusion	Compliance with the Equality Act (or any replacement) – has an Equality Impact Assessment been completed?			
Environmental impact	Social and environmental benefit achieved through spend with suppliers such as working towards net zero emissions			
Sustainability	Sourcing more goods, services and works locally			
Social Value	Ethical and sustainable sourcing through supply chains			
SME	Creating employment opportunities for local people			
	Using contracts to maximise social value benefits			
	Maximising opportunities for local SMEs and VCSEs			
	Reducing the negative impact of contract delivery on the environment			
	Promoting the use of sustainable and environmentally friendly materials in the delivery of public contracts, having full regard to the three (3) R’s of the waste hierarchy (“Reduce, Reuse, Recycle”)			
	Are there any GDPR considerations? (Does this arrangement include personal data? How will this be shared? What GDPR considerations need to be included in the contract?)			
	Carbon footprint			
Evaluation Process	Service areas evaluate based on identified criteria (usually price but may include additional considerations above).	Service areas evaluate based on identified criteria (usually price but may include some quality requirements and	An evaluation panel will be established with the service area. The procurement lead will discuss evaluation process	An evaluation panel will be established with the service area. The procurement lead will discuss evaluation process

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	<p>Evidence of the evaluation must be retained for audit purposes.</p>	<p>additional considerations as above). Evidence of the evaluation must be retained for audit purposes.</p>	<p>with the service area/panel and provide training and documentation for evaluations. Evidence of the evaluation will be retained by the procurement team.</p>	<p>with the service area/panel and provide training and documentation for evaluations. Evidence of the evaluation will be retained by the procurement team.</p>
<p>Sign off procedure</p>	<p>Budget holder to sign off based on relevant information.</p>	<p>Summary of quote process through a Tender Evaluation Outcome Report or Regulation 84 Report for framework or DPS call off's where there is more than one supplier on the framework.</p>	<p>The procurement team will liaise with the relevant individuals to obtain sign off for the procurement process. This will involve a Tender Evaluation Outcome Report or Regulation 84 Report for framework or DPS call off's where there is more than one supplier on the framework. The service area will be asked to support and review the information in the report, which will then be approved at Procurement, Finance and CMT/PO level.</p>	<p>The procurement team will liaise with the relevant individuals to obtain sign off for the procurement process. This will involve a Tender Evaluation Outcome Report or Regulation 84 Report for framework or DPS call off's where there is more than one supplier on the framework. The service area will be asked to support and review the information in the report, which will then be approved at Procurement, Finance and CMT/PO level.</p>

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<p>Award Process</p>	<p>The successful supplier can be notified via email of the Authority’s intention to proceed with them.</p>	<p>The successful supplier must be notified in writing of the Authority’s intention to proceed with them.</p> <p>The successful supplier should be asked to complete a Suitability Assessment Questionnaire providing details of the company set up and structure.</p>	<p>The procurement team will liaise with the successful and unsuccessful suppliers to notify them in writing of the Authority’s intention to proceed with them.</p> <p>The successful supplier will be asked to complete a Suitability Assessment Questionnaire providing details of the company set up and structure.</p> <p>Award of the contract will be subject to a 10-day standstill period (this may be waived in exceptional circumstances).</p> <p>Awarded contracts will need to be published on the Government’s Contracts Finder Site.</p>	<p>The procurement team will liaise with the successful and unsuccessful suppliers to notify them in writing of the Authority’s intention to proceed with them.</p> <p>The successful supplier will be asked to complete a Suitability Assessment Questionnaire providing details of the company set up and structure.</p> <p>Award of the contract will be subject to a 10-day standstill period (this may be waived in exceptional circumstances).</p> <p>Awarded contracts will need to be published on the Government’s Contracts Finder Site.</p>
<p>Supplier set up</p>	<p>If this is a new supplier, or a supplier who is no longer active on the finance system, a request will need to be made to set the supplier up through the</p>	<p>If this is a new supplier, or a supplier who is no longer active on the finance system, a request will need to be made to set the supplier up through the</p>	<p>If this is a new supplier, the procurement team will collate the relevant information to set the supplier up.</p>	<p>If this is a new supplier, the procurement team will collate the relevant information to set the supplier up.</p>

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	procurement team using a “Supplier Request” form.	procurement team using a “Supplier Request” form.	The procurement team may require the service area to complete the “Supplier Request” form.	The procurement team may require the service area to complete the “Supplier Request” form.
Purchase Order	<p>Service area is responsible for raising the purchase order.</p> <p>If item cards are required for GP this must be requested through the procurement team. The relevant budget code will need to be provided.</p>	<p>Service area is responsible for raising the purchase order</p> <p>If item cards are required for GP this must be requested through the procurement team. The relevant budget code will need to be provided.</p>	<p>Service area is responsible for raising the purchase order</p> <p>If item cards are required for GP this must be requested through the procurement team. The relevant budget code will need to be provided.</p>	<p>Service area is responsible for raising the purchase order</p> <p>If item cards are required for GP this must be requested through the procurement team. The relevant budget code will need to be provided.</p>
Contract requirements	<p>These are often one-off purchases, or purchases of goods, which do not need a contract, and terms are in line with our purchase order terms.</p>	<p>Small value contract terms</p> <p>If these require amendment to cater for any special requirements, please contact the procurement team.</p>	<p>Suppliers will be required to sign a contract. This process will be led/managed by the procurement team.</p> <p>Key Performance Indicators</p>	<p>Suppliers will be required to sign a contract. This process will be led/managed by the procurement team.</p> <p>Key performance Indicators</p>
Contract Register update	<p>In accordance with the Local Government Transparency Act 2015, there is no legal requirement placed on the Authority to record</p>	<p>Service areas are responsible for advising the procurement team of all contracts over £5,000 so</p>	<p>Procurement will be responsible for updating the contract register.</p>	<p>Procurement will be responsible for updating the contract register.</p>

Procurement Policy

	<p>contracts with a total value that is less than £5,000. As such, Band 1 Procurements shall not be recorded in the Authority’s Contracts Register, however the procurement team will monitor spend against organisations to ensure they remain within the stipulated values.</p>	<p>the contract register can be kept up to date.</p>		
<p>Contract Management procedure</p>	<p>Contract management remains the service area responsibility.</p>	<p>Contract management remains the service area responsibility.</p>	<p>Contract management remains the service area responsibility.</p> <p>The procurement team can provide advice/support if required. This should be discussed on a case-by-case basis.</p>	<p>Contract management remains the service area responsibility, however the procurement team may need to be involved in some of the contract management process. This will be discussed during contract negotiation phase.</p>

Communication

In accordance with the 2015 Regulations, the Authority is obliged to use e-communication for all information exchanged in respect of an award of a contract that is subject to the full regime of the Regulations (please refer to section Social Value above for the definition of the full regime).

All communications with suppliers during the course of the procurement process shall be undertaken using electronic means such as Microsoft Outlook email or the Authority's e-tendering portal.

Band / Contract Value	Accepted Electronic communication
BAND 1 - <£4,999	E-mail
BAND 2 - £5,000 - £24,999	E-Tendering Portal / other means agreed with procurement manager
BAND 3 - £25,000 - £59,999	E-Tendering Portal
BAND 4 - £60,000 - £213,477 (services) / £5,336,937 (works)	E-Tendering Portal
BAND 5 £213,477 (services) / £5,336,937 (works)	E-Tendering Portal

Where possible, Band 2 Procurements should be undertaken using the Authority's e-tendering portal. If this is not possible, the Authority's Responsible Officer (Service Area) should liaise with the procurement team to discuss the issues and find an agreeable solution.

Hard copy tender submissions shall not be accepted without prior authorisation from the Authority's Procurement Manager and only in exceptional circumstances (e.g. small local supplier who does not have access or does not know how to use electronic means). Where a hard copy submission is accepted, an audit trail of decision making must be kept and stored with the tender and contract documentation.

Conflict of Interest ('COI')

A range of circumstances can arise in the context of procurement and other commercial activity which constitute a conflict of interest. The Regulations say that a conflict exists where relevant staff members have direct or indirect financial, economic or other personal interest which might be perceived to compromise their impartiality and independence in the procurement process.

It is the Authority's responsibility to take appropriate measures to effectively prevent, identify and remedy conflicts of interest arising in the conduct of procurement procedures, so as to avoid any distortion of competition and to ensure equal treatment of all bidders and suppliers.

The Authority's Procurement Lead shall be responsible for ensuring that Conflict of Interest ('COI') Forms are completed and signed by all Authority personnel to be

involved in the procurement and submitted to the Authority's Procurement Manager electronically prior to any activities being undertaken.

It is then the responsibility of all individuals involved in the procurement to notify the Procurement Manager of any actual or potential conflicts as soon as they become aware of any such conflicts. This can be either before the procurement commences or during the process.

In the event an actual and/or a potential Conflict of Interest is identified, the following actions will be taken at the Authority's Procurement Manager's discretion (where relevant, in conjunction with advice received by external legal advisors) having full regard to the banding of the procurement and the impact that a Conflict of Interest may have on the procurement:

- The relevant Authority personnel shall be removed from the procurement with immediate effect; or
- The relevant Authority personnel shall be involved in some aspects of the procurement with controlled access to procurement and Bidder information.

Pre-Tender Market Engagement

Before commencing a procurement, the Authority may conduct market consultations with a view to preparing the procurement and informing suppliers of their procurement plans and initial requirements.

Market engagement activity may also be used to assist the Authority to better understand its requirements.

Any market engagement will be proportionate to the scale, complexity and value of the requirement.

It shall be the responsibility of the Authority's Procurement Team to direct, organise and conduct all Pre-Tender Market Engagement activities for any procurement activity over Band 3.

For Band 1 or 2 procurements, the Procurement Team must be consulted and will advise on involvement and requirements on a case by case basis.

Tender Process (Band 3 and above)

A summary of the tender process is depicted below. The steps within each stage and the timelines will vary for each procurement and will be discussed and agreed with the relevant Responsible Officer prior to commencement of the process.

Key individuals will be engaged at each stage and provided with the relevant information and guidance required by the Procurement Lead.

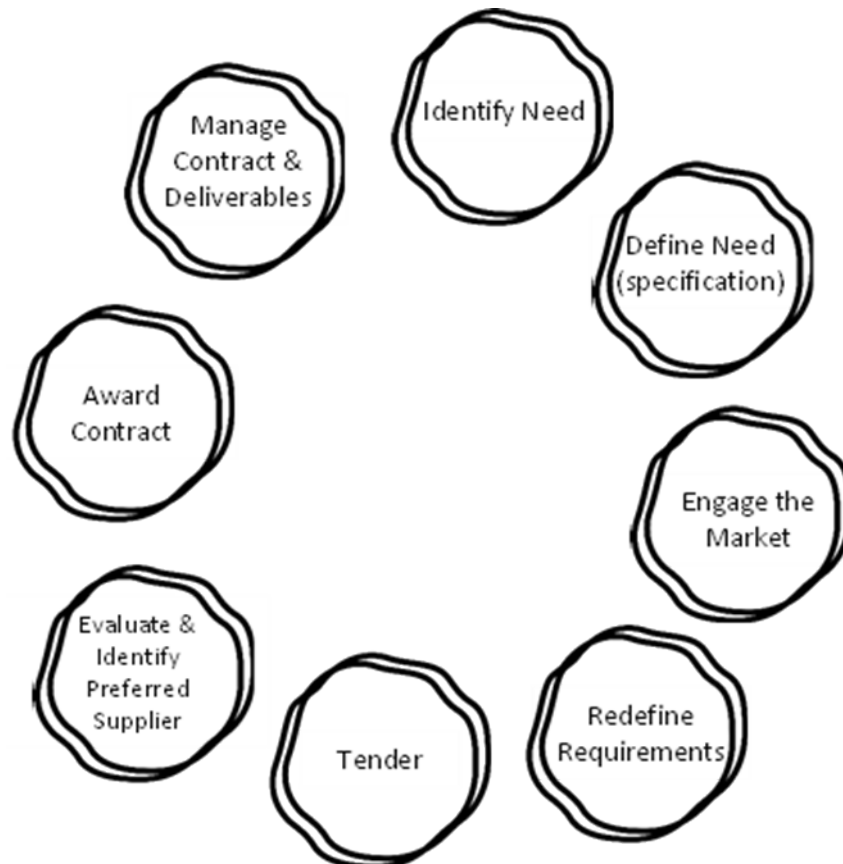
Purchase Orders

All goods/services/works will require a Purchase Order once the contract has been awarded and signed by both parties.

It is the responsibility of the Authority's Responsible Officer to arrange for the Purchase Order to be raised.

Purchase Orders must indicate clearly the nature and quantity of the materials, works or services to be supplied, details of agreed prices, relevant discounts and delivery terms.

Unless the contract was procured under a Framework Agreement, all Purchase Orders shall include the following statement: 'This purchase order is placed in accordance with the Authority's Standard Terms and Conditions of Contract, with which you are deemed to agree. The Terms and Conditions can be accessed electronically from the Bedfordshire Fire and Rescue Service website (<https://www.bedsfire.gov.uk/home.aspx>)



Contract Management

Following contract award, the Authority's Responsible Officer or a nominated individual shall be responsible for managing the implementation and ongoing performance of the contract.

Contract management shall include the effective management of internal and external relationships, facilitating delivery, developing regular and structured communication routes and implementing problem resolution processes.

The Procurement team shall be available to provide guidance to the Authority's Contract Manager to support best practice for Contract Management.

No variations to the agreed Terms and Conditions of Contract shall be made, including but not limited to the contract scope, contract term, pricing, payment profile and liability provisions, without prior discussion with the Procurement Lead.

It will be the Authority's Contract Manager's responsibility to report to the Procurement Team contractual disputes and poor performance issues to the Authority's Procurement Lead, who will advise and guide to resolve any issues on a case by case basis. Where necessary, the Procurement Manager will act as an escalation point to resolve contract related issues.

Procurement Exemptions

In some limited cases, it may not be appropriate or feasible to comply with the provisions for procuring public contracts as defined in this Procurement Policy, requiring the Authority to directly award the contract to a specific supplier without undertaking a competitive tendering process.

Note that the Authority can waive compliance with its own procurement rules but cannot waive its obligation to comply with public contracts regulations, which apply to all contracts over the Public Contracts Regulations 2015 threshold.

Procurement Exemptions must be approved in advance of any service/goods/works being agreed. Governance arrangements would remain the same with new/amended contract terms or variation documentation still needing to be negotiated, agreed and signed and the Contracts Register will require updating.

There are a limited number of instances where this should occur. The rationale for the procurement exemption must comply with one of the below permitted procurement exemption reasons:

a) Single Source

The proposed supplier is the only one known to possess unique or specialised capacity or, the goods and / or services are unobtainable from any other source and there are no satisfactory alternatives.

b) Compatibility

That procurement of alternative goods and / or services would not be compatible with existing goods or services and any change would be detrimental to the Authority. In these circumstances, the amendments (i) must not significantly alter the nature of the contract and (ii) must not exceed 50% of the overall contract value.

c) Specialist

For goods and or services contracts where the engagement of a different supplier would require considerable training, time as well as financial and / or human resources that are disproportionate with any benefit gained by the change. In these circumstances, the amendments (i) must not significantly alter the nature of the contract and (ii) must not exceed 50% of the overall contract value.

d) Safety Critical

Where the undertaking of a competitive tendering process would create an unacceptable delay causing a risk to health, safety and/or welfare of Authority personnel and/or the public.

e) Exceptional Urgency

Involving exceptional urgency arising through unforeseeable circumstances where competitive tendering would cause unacceptable delay (namely after breakdown, storm, fire, etc.). **Failure to plan adequately would not be an acceptable qualification for this waiver.**

f) Part of a wider programme

Involving an organisation which has won a contract for an earlier phase or section of work via a competitive process and where the work forms part of a serial programme and has previously been identified as such. In these circumstances, the amendments (i) must have been set out in the tender documentation and contract; and (ii) must not significantly alter the nature of the contract.

g) Additional Requirement

Involving an organisation already engaged by the Authority for a similar and related procurement and where there is significant benefit to extending the contract to cover this. In these circumstances, the amendments (i) must have been unforeseen by the Authority; (ii) must not significantly alter the nature of the contract; and (iii) must not exceed 50% of the overall contract value.

h) Delay

Where award of the contract has been delayed **due to unforeseeable circumstances** which were out of the Authority's control. **Urgency due to poor planning would not qualify for this waiver.**

Under such circumstances, the Authority's Responsible Officer must complete a Procurement Exemption Form and submit it in the first instance to the Authority's Procurement Manager by emailing procurement@bedsfire.gov.uk

The Form will be forwarded to the Head of Finance for budgetary approval and then to the relevant Principal Officer for final sign off. All Procurement Exemption Forms shall be saved in the Procurement drive.

For the avoidance of any doubt, these Procurement Exemption Rules shall not apply to Band 1 (up to £4,999) and Band 5 (FTS financial thresholds and above) Procurements.

3.4 Reporting

Procurement Policy Audits

In accordance with the Procurement Team's Business Objectives, the Authority's Procurement Manager shall be responsible for undertaking procurement audits

across all six (6) categories of spend on a quarterly basis. The procurement audits shall cover the following areas:

- Compliance with the procurement policy
- Budget compliance
- Appropriate and proportionate contract management
- Contract management meeting notes/minutes

Transparency Data

In 2015, the Government introduced the Local Government Transparency Code whose purpose is “to meet the Government’s desire to place more power into citizens’ hands to increase democratic accountability and make it easier for local people to contribute to the local decision making process and help shape public services. Transparency is the foundation of local accountability and the key that gives people the tools and information they need to enable them to play a bigger role in society. The availability of data can also open new markets for local business, the voluntary and community sectors and social enterprises to run services or manage public assets”.

From a procurement data perspective, the Code requires contracting authorities to make the following two (2) sets of data electronically available on a quarterly basis:

- Contracts Register listing all current contracts with a total contract value of £5,000 and above; and
- Details of all invitations to tenders or invitations to quote that are likely to be issued over the next twelve (12) month period.

The Authority’s Procurement Manager shall be responsible for ensuring that the aforementioned two (2) sets of data are published on a quarterly basis on the Authority’s website.

NFCC Savings Register

The Authority must submit on an annual basis (or as alternatively directed by the NFCC) the completed Savings Register to the appointed NFCC representative.

The Authority’s Procurement Manager shall be responsible for ensuring that information contained in the Savings Register is reported accurately.

The Authority’s Procurement Manager shall ensure that prior to submission, the Savings Register is reviewed and approved for release by the Assistant Chief Officer.

Home Office Spend Data

The Authority is required to submit on an annual basis the completed Home Office Spend Data Analysis. The Authority’s Procurement Manager shall be responsible for liaising with the Authority’s Finance Team and relevant members of the Procurement Team with the view of obtaining the required spend data reports and submitting them electronically in accordance with NFCC guidelines.

Freedom of Information ('Fol') Requests

If a Freedom of Information ('Fol') request is received in relation to a procurement process undertaken or currently being undertaken by the Authority, the Authority shall be notified as promptly as possible, and it will be the Authority's Procurement Manager's responsibility to compile the response to the Fol request.

Modern Slavery

The Modern Slavery Act 2015 places a responsibility on all Authorities to identify and manage in a prompt and effective manner the risks of slavery, servitude, forced and compulsory labour and human trafficking whilst discharging its commissioning, procurement and contract management functions.

The Authority is fully committed to applying proportionate risk-based analysis principles when assessing existing contracts, for the purpose of identifying and tackling modern slavery breaches.

The Authority is also committed to eliminating modern slavery in our supply chains and sub-contracting arrangements, both during the procurement and contract management phases.

In applying this overall proportionate approach, the Authority is aiming to ensure that barriers to participating in new procurements are not created and unnecessary burdens are not placed on SMEs and VCSEs when assessing risks in existing contracts.

Dispute Resolution

In the event of a dispute between the Authority's Procurement Manager, or its representative, and a representative of the Service Area relating to any matter covered by this Policy, such dispute shall be referred to the relevant Corporate Management Team member or Principal Officer.

4 People Impact Assessment

A People Impact Assessment has been carried out and no impact has been identified on any of the protected characteristics.

The policy applies to all individuals and groups in the same manner to ensure compliance with legislation. In the event that any impact is identified, discussions will be undertaken to ensure that the impact is mitigated where possible (e.g. providing the policy in a different format).

All individuals are supported by the procurement team to comply with the requirements of the policy and legislation.

5 Review

5.1 This policy will be subject to review at 2 yearly intervals or following significant change to organisational structure, personnel, procedures or legislation etc.



Bedfordshire
Fire & Rescue Service

Service Information System Policies and Procedures

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Author: Ravina Radia, Procurement Manager

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Approved by: ACO Gavin Chambers

Approval date: 02/02/2024

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Title: Anti-Fraud, Bribery and Corruption Policy

Summary: The Service is committed to protecting the public funds entrusted to it. This Anti-Fraud, Bribery and Corruption Policy outlines the Service’s commitment to creating an anti-fraud culture and maintaining high ethical standards in its administration of public funds. A culture of honesty and openness is a key element in tackling fraud.

Further Information: This Policy should be read in conjunction with the other relevant policies, for example, the Protected Reporting (Whistleblowing) Policy.

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1 Policy Statement

Bedfordshire Fire and Rescue Service (the Service) is committed to the highest possible standards of integrity, openness, probity and accountability.

Our communities expect the Service to conduct its affairs with integrity, honesty, openness and to demand the highest standards of conduct from those working for it.

The Service recognises that sound systems of public accountability are vital to effective management and to maintain confidence in the Service.

In order to prevent, discourage and detect fraud, the Service has in place, and will continue to develop appropriate controls and procedures. These are inter-related and are designed to frustrate fraud, bribery or corruption. They cover culture, prevention, detection and training.

2 Organisational Responsibility

- 2.1 The Assistant Chief Officer is the Principal Officer with the responsibility needed to be the designated manager responsible for ensuring this policy is effectively implemented. ACO

- | | |
|--|---------------------------|
| 2.2 Adequate resources, including finance, will be made available to enable this policy to be effectively implemented. | Corporate Management Team |
|--|---------------------------|

3 Policy Text

3.1 Aim of the Policy

This Policy aims to:

- avoid the consequences of fraud, bribery and corruption, which are costly, time consuming, threaten morale and ultimately damage the standing and reputation of the Service;
- encourage confidence in raising concerns of fraud, bribery or corruption;
- reassure employees that if they raise any concerns in good faith and reasonably believe them to be true, they will be protected from possible reprisals or victimisation; and
- provide an effective mechanism for members of the public to raise genuine and serious concerns.

3.2 Interface within Other Polices

In respect to issues of Member conduct, then these are matters which are dealt with through the Audit and Standards Committee of the Bedfordshire Fire and Rescue Authority (the Authority). Please refer to (<http://www.bedsfire.com/CombinedFireAuthority/StandardsCommittee/Pages/default.aspx>) for further information or speak to the Business Support Manager on (01234) 845000.

The Service operates a Complaints Policy and Procedure. This enables members of the public to raise any questions or make complaints about the performance of the Service. It also has a Whistleblowing Policy which encourages staff to raise concerns in good faith. The Whistleblowing Policy can be found at [http://www.bedsfire.com/CombinedFireAuthority/CFAHandbook/Documents/CFAHand12/Protected%20Reporting%20\(Whistleblowing\).pdf](http://www.bedsfire.com/CombinedFireAuthority/CFAHandbook/Documents/CFAHand12/Protected%20Reporting%20(Whistleblowing).pdf)

Members of the public are not precluded from using the Whistleblowing Policy, but should only do so where they feel that the Complaints Policy is not appropriate to the concern that they wish to raise.

There is significant similarity for employees in respect to the Whistleblowing Policy and this Anti-Fraud, Bribery and Corruption Policy. The procedure is almost identical, as is the protection afforded to an employee raising a genuine concern in good faith. In essence the Whistleblowing Policy is much broader and relates to significant concerns. Fraud is a protected disclosure under that Policy.

3.3 Who is covered by this Policy?

This Policy applies to all employees of the Authority, whether temporary or permanent. It also applies to all Members including independent and co-opted

Members, consultants, contractors, agents, partner organisations, suppliers, and the users of our Service.

In addition, the Authority also expects our communities to be honest in their dealings with the Service.

3.4 What is Fraud, Bribery and Corruption?

3.4.1 The Fraud Act 2006 Defines Three Main Types of Fraud:

- Fraud by false representation** – where an individual dishonestly and knowingly makes a representation that is untrue or misleading;
- ii. **Fraud by wrongfully failing to disclose information** – where an individual wrongfully and dishonestly fails to disclose information to another person when they have a legal duty to disclose it, or where the information is of a kind that they are trusted to disclose it, or they would be reasonably expected to disclose it;
 - iii. **Fraud by abuse of position** – where an individual who has been given a position in which they are expected to safeguard another person's financial interests dishonestly and secretly abuses that position of trust without the other person's knowledge.

Fraud may involve one or several people, whether from within or external to the Service and examples of fraud include:

- Unlawfully obtaining money or property belonging to the Service.
- Forgery.
- Falsification of records for personal gain.
- Deliberate falsification of facts or manipulation of management information, including personal expenses.
- Abuse of position.
- Failure to disclose information when there is a legal duty to do so.

3.4.2 Bribery and Corruption:

The Bribery Act 2010 came into force on 1st July 2011 and replaces the Prevention of Corrupt Practices Acts of 1889 and 1916 which are repealed. The Act makes provision for offences relating to bribery and covers the following:

- Paying Bribes
- Receiving Bribes
- A Corporate offence of failure to prevent bribery
- Bribery of a foreign official

Although this document refers to fraud, bribery and corruption, as defined, the principles can be applied to all financial malpractice. This includes a wide range of irregularities and criminal acts including theft of property, false accounting, obtaining by deception.

For further guidance on Anti Bribery procedures for managers and employees, service order V10 27 should be referred to.

3.5 Culture and Stance Against Fraud, Bribery and Corruption

Responsibility for an anti-fraud culture is a shared duty of all those involved in giving political direction, leadership, determining policy and management.

Both Members and Officers will lead by example, ensuring that the adopted constitution is adhered to.

This Policy supports a culture to enable concerns to be raised.

The Fire and Rescue Authority has in place an Audit and Standards Committee whose monitoring role is important to the effectiveness of this Policy.

More information concerning the Audit and Standards Committee can be found at <http://www.bedsfire.com>

The Service believes that the maintenance of a culture of honesty and openness is a key element in tackling fraud. The Codes of Conduct for Members and staff are based on the Principles of Standards in Public Life formulated by the 1995 Nolan Committee, as follows:

- Honesty
- Integrity
- Selflessness
- Objectivity
- Openness
- Accountability
- Leadership

3.6 Corporate Framework and Culture

The Authority has a range of interrelated policies and procedures that provide a corporate framework to counter fraudulent activity. In addition to this Policy, these have been formulated in line with appropriate legislative requirements, and include:

- The Authority's Constitution;
- Codes of conduct for Members and Officers;
- Accounting procedures and records;
- Sound internal control systems;
- An effective internal audit service;
- Effective recruitment and selection procedures;
- A Disciplinary Procedure;
- A Whistleblowing Policy;

- The Regulation of Investigatory Powers Act (RIPA) Procedure; and
- Training

3.7 Prevention

The Service recognises that fraud, bribery and corruption are costly, both in terms of risk to reputation and financial losses. The prevention of fraud is therefore a key objective of the Service and respective roles and responsibilities are outlined below.

3.7.1 Employees of the Authority

A key preventative measure in the fight against fraud, bribery and corruption is to take effective steps at the recruitment stage. Staff recruitment will be undertaken in accordance with the Service's policies for Recruitment and Selection. Whenever possible, written references should be obtained regarding the known honesty and integrity of potential members of staff, before formal employment and offers are made. In this regard, temporary staff should be treated in the same manner as permanent staff.

All staff must abide by the Service's Code of Ethics for Employees, which sets out requirements on personal conduct. All staff are expected to follow the codes of conduct laid down by their respective professional institutes.

The Service recognises that employees are often the first line of defence in preventing fraud. Financial Regulations place responsibility for fraud prevention on all employees. Staff should therefore be alert to the possibility of fraud and to report any concerns.

The Service has in place disciplinary procedures for all staff. Those found to have committed any acts of impropriety will be dealt with in accordance with these procedures. Where criminal activity is suspected or found, the matter will be referred to the Police for investigation and possible prosecution, in accordance with the Criminal Acts Procedure. In addition, restitution will be sought from those who are found to have perpetrated fraudulent acts.

All staff must operate within Section 117 of the Local Government Act 1972, regarding the disclosure of pecuniary interests in contracts relating to the Authority, of the non-acceptance of any fees, gifts, hospitality or any other rewards, other than their proper remuneration. These requirements are set out in the Authority's Code of Conduct for Employees. The Monitoring Officer will also seek annual returns from more senior staff in respect to financial dealings.

3.7.2 Internal Control

The Authority has a Constitution, which includes financial regulations, contract regulations and accounting procedures.

The Treasurer is the designated officer having a statutory responsibility under Section 112 of the Local Government Act 1972, to ensure proper arrangements are made for the Authority's financial affairs. In addition, under the Accounts and Audit Regulations 2011, the Authority is required to maintain an adequate and effective internal audit of its financial records and systems of internal control.

The Authority's Monitoring Officer is the designated Officer under the Local Government and Housing Act 1989.

The Authority has developed systems and procedures that incorporate effective and efficient internal controls. All employees are required to ensure that these controls are properly maintained. In particular, employees are responsible for the maintenance of controls within their own jurisdiction. In addition employees should alert line managers where they believe the opportunity for fraud exists because of poor procedures or controls. The Authority's internal and external auditors independently monitor compliance with the overall control environment and advise upon the continuing effectiveness and appropriateness of these controls.

The Authority's formal Annual Governance Statement is a key document which is approved annually and included within its financial accounts.

3.7.3 Combining with others to Prevent and Fight Fraud

There are a variety of arrangements in place which facilitate the regular exchanges of information between the Service and other local authorities and agencies, for the purpose of preventing and detecting fraud. These involve national, regional and local networks of investigators such as internal auditors, trading standards officers, housing benefits investigators etc.

The Service operates a verification framework. Data matching will also be undertaken. This is recognised as an important tool in the prevention and detection of fraud, and is used by many other local authorities. The Cabinet Office has the Code of Data Matching Practice for its National Fraud Initiative (NFI), which is recognised by the Information Commissioner as complying with Data Protection legislation. This was previously managed by the Audit Commission.

3.8 Detection, Investigation and the National Fraud Initiative (NFI)

All the Service's control systems have been designed to deter and detect any fraudulent activity, but they can never provide a complete protection against fraud, bribery or corruption. It is often the alertness of employees and/or the public that detects fraud, bribery or corruption and enables appropriate remedial action to take place. Members and employees must notify an Authorised Officer as soon as possible if fraud, bribery or corruption is suspected. This process is covered more fully below and in Appendix C.

All allegations of fraud, bribery or corruption will be investigated. The Police will decide upon criminal prosecutions and the Service's internal disciplinary procedures will be implemented in addition. In appropriate cases, the Service or its insurers will take civil action to recover losses arising from financial impropriety.

The National Fraud Initiative (NFI) is a data matching exercise that the Authority participates in. It compares information held by different organisations to identify potentially fraudulent claims and overpayments. Examples of data used include payroll, pension and benefit payments. The NFI works within a strong legal framework, including the Data Protection Act 1998, which protects individuals' personal data.

The Authority's Principal Officer lead for NFI is the ACO and the Member lead is the Chair of the Audit and Standards Committee.

All data matches are followed up.

3.9 Training

The Service provides induction and follow-up training for all Members and employees that covers this policy and the concepts of internal controls. A special emphasis will be placed on employees involved in internal control systems to ensure that their particular responsibilities and duties are regularly highlighted and reinforced.

3.10 Gifts and Hospitality

It is important that employees avoid generating the impression or suspicion that they have a conflict of interest. They must not give the impression that they have been or may be influenced by any gift, hospitality or other consideration to show favour or disfavour to any person or organisation while acting in an official capacity. Employees must not encourage any gift, reward or benefit from any member of the public or organisation with whom they have been brought into contact through their official duties.

Guidance is issued upon the declaration of gifts and hospitality and registers exist for employees who must always seek advice before accepting any gifts or hospitality.

3.11 Assurances for Employees Making Disclosures under this Policy

If you do report a suspected fraud, you will not be at risk of losing your job or suffering any form of retribution as a result, provided that:

'Your disclosure is made in good faith; you reasonably believe that the information in your disclosure, and any allegation contained in it, is substantially true; and you are not acting for personal gain'.

The Public Interest Disclosure Act 1998 protects employees against detrimental treatment or dismissal. This Policy has been introduced in accordance with the Act. For further information upon the Act please contact the Business Support Manager or the Governance Team. Alternatively, please go to Public Concern at Work (www.pcaw.org.uk).

3.12 Anonymous Allegations of Suspected Fraud, Bribery or Corruption

The Service encourages employees to disclose their names when reporting a suspected fraud. Concerns expressed anonymously are much less powerful, and are often more difficult to investigate or substantiate. Feedback cannot be provided.

In considering whether to investigate anonymous allegation, particular consideration will be given to:

- the seriousness of the issues raised;
- the credibility of the concern;
- the likelihood of substantiation from other sources;
- the ability to discover the facts; and
- the justification for maintaining anonymity.

3.13 Confidentiality

The Service will treat all reports of suspected fraud in a confidential and sensitive manner. The identity of the individual may be kept confidential provided this does not hinder or frustrate any investigation. However, there will be occasions where the identity of the individual needs to be revealed. For example, where the individual is required to give a witness statement or give evidence at a formal hearing, where allegations of misconduct or criminal activity are involved. Serious fraud will be referred to the Police for criminal investigation.

3.14 Untrue Allegations of Fraud

If allegations are made in accordance with Paragraph 12 above, but are not confirmed by the investigation, no action will be taken against the complainant. Employees are protected by the Whistleblowing Policy of the Service. If, however, malicious, vexatious, mischievous or reckless allegations are made then other action may be considered, if the complainant is an employee.

3.15 How to Report a Suspected Fraud

As a first step, you should normally raise concerns with your immediate manager. This depends, however, on the seriousness and sensitivity of the issues involved and any potential conflicts of interest.

Alternatively, you may raise a concern directly with:

- i. Chief Fire Officer
- ii The Authority's Head of Finance/Treasurer
- iii The Authority's Monitoring Officer
- iv Head of Internal Audit (currently externally provided)
- v The Chair of the Authority or the Chair of the Audit & Standards Committee
- vi Any Principal Officer

This contact may be by telephone or face-to-face¹, but serious concerns are better raised in writing. Those making a report of a suspected fraud are asked to set out the background and history of their concern, giving names, dates and places where possible, and the reason why they are particularly concerned about the situation. The earlier the concern is expressed, the easier it is to take action.

¹ Full contact details available from The Service Assurance Manager/Strategic Support Team: Tel No – 01234 845000

The above are Authorised Officers under the Procedure set down in Fraud Response Plan detailed in Appendix C. Your immediate Manager will consult with an Authorised Officer.

Concerns of a suspected fraud may be put in writing or raised initially orally, and then confirmed in writing. Written allegations should include:

- all relevant background;
- the nature of the fraud and corruption that is alleged;
- relevant dates where possible;
- the names of individuals against whom the allegations are made; and
- any supporting evidence, including documentation.

Is proof of fraud needed?

When raising a concern you will not be expected to provide proof beyond reasonable doubt of an allegation, but you will need to be able to demonstrate that there are reasonable grounds for your concerns. Where possible notes should be kept of what the individual has seen, heard or reasonably believes. Notes should be dated and copies of all relevant information kept.

3.16 Allegation Concerning the Chief Fire Officer

Where an allegation is made concerning the Chief Fire Officer, then you should raise this with the Statutory Officers (Treasurer or Monitoring Officer), the Head of Internal Audit or the Chair of the Audit and Standards Committee.

3.17 How the Service Will Respond – The Fraud Response Plan

Please refer to Appendix C which outlines the procedure which will be followed.

3.18 Raising Concerns Externally

You are encouraged to raise any concerns internally. However, in certain circumstances the Public Interest Disclosure Act 1998 provides protection to employees who make certain disclosures outside the Authority. You can find out more information from the Service Whistleblowing Policy. In brief, an employee may consider this route, for example, when they have a justifiable concern that their disclosure would not be dealt with properly by the Authority, or that the Authority may be constrained in its statutory powers to address the concern adequately. The protection relates to financial malpractice, impropriety or fraud. A failure to comply with a legal obligation, criminal activity or a miscarriage of justice.

Our External Auditors KPMG LLP are the most likely body to be considered in instances of Fraud, Bribery, Corruption and misuse/abuse of public funds or powers. Their local contact details are:

KPMG LLP

<https://kpmg.com/uk/en/home/misc/contact-kpmg.html>

The National Audit Office has a dedicated Whistleblowers Hotline: 020 77987999.

Any employee who is considering making an external disclosure is encouraged to first take advice to ensure that the disclosure falls within the provisions of the legislation, and that all internal avenues have been fully explored. If an employee does decide to take the matter outside the Authority, they should ensure they do not disclose any confidential information.

3.19 Further Advice and Guidance

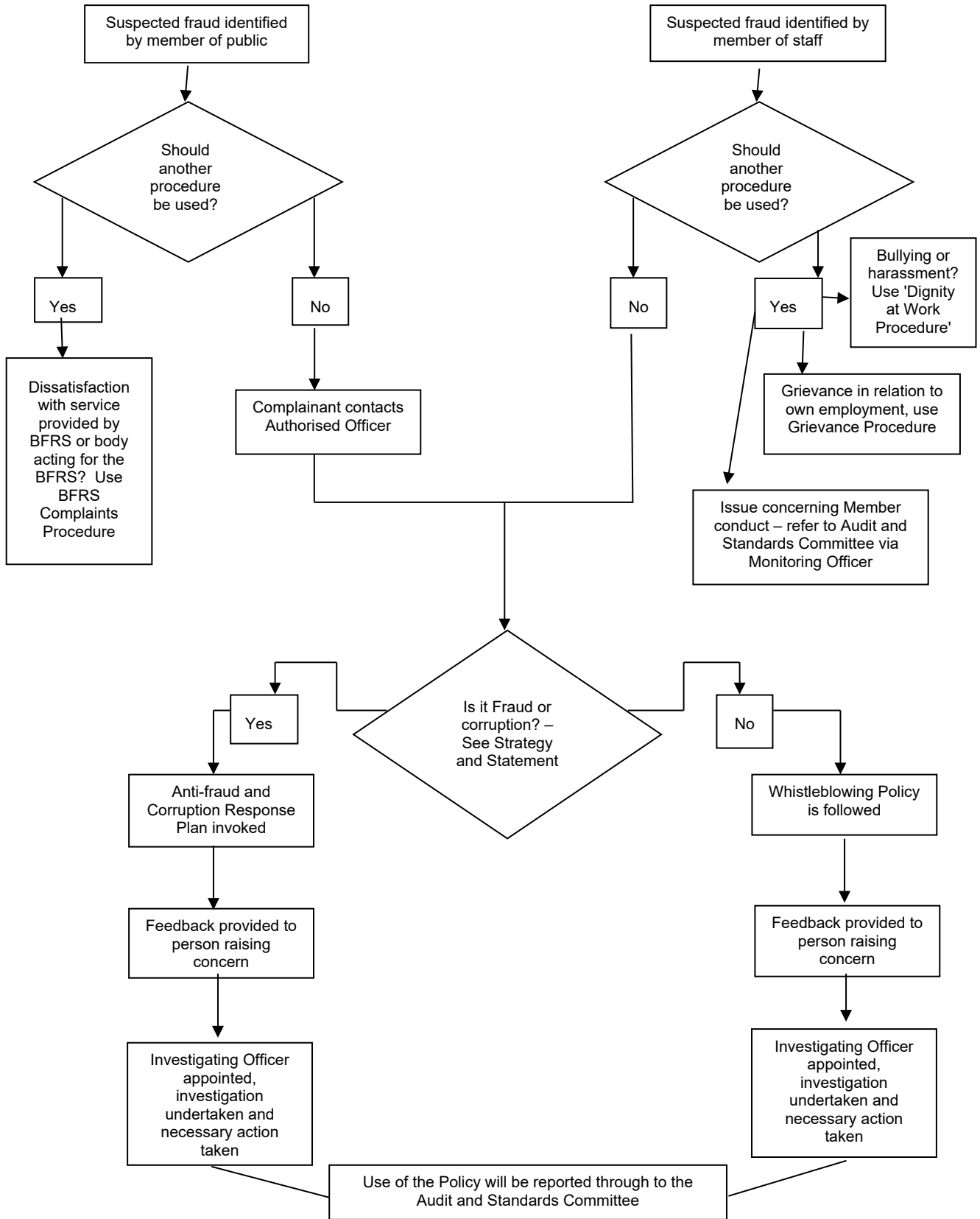
A process flow diagram and a check list of do's and don'ts is provided as a quick reference for employees at Appendices A and B respectively.

3.20 Who Can Provide Support or Advice (to Employees)?

- A colleague or friend,
- a trade union representative,
- the Service's Counselling Service available to employees through the Occupational Health Unit, and
- Service Chaplaincy.

APPENDIX A

ANTI-FRAUD AND CORRUPTION STRATEGY – FLOW CHART



CHECKLIST OF DO'S AND DON'TS

Do

- a. Make an immediate note of your concerns. Noting any documentary evidence which may exist.
- b. Think about the risks and outcomes before you act.
- c. Follow the guidance provided and contact the appropriate officer.
- d. Deal with the matter promptly if you feel your concerns are warranted.

Don't

- a. Do nothing.
- b. Be afraid to raise your concerns.
- c. Approach or accuse any individuals directly.
- d. Try to investigate the matter yourself.
- e. Use the Anti-Fraud, Bribery and Corruption Policy (or Whistleblowing Policy) to pursue a personal grievance.

ANTI-FRAUD AND CORRUPTION PROCEDURE (FRAUD RESPONSE PLAN)

1. How to Report a Suspected Fraud

Any suspicion of fraud or corruption will be treated seriously.

Your suspicion should be reported to your Line Manager or Authorised Officer. If you are not an employee then your suspicion should be reported to an Authorised Officer. Please refer to the Service Order V01 05 - Anti-Fraud, Bribery and Corruption Policy, particularly paragraph 16. Bribery is covered in detail under Service Order V10 27.

The Procedure below sets out to whom a disclosure should be made. Before reporting a suspected fraud, you should read the Service Order detailed in the above paragraph, particularly the guidance and flow chart.

2. What Will Happen Upon Disclosure?

The Authorised Officer will:

- i. Acknowledge receipt in writing within 10 days;
- ii. Make a record of the details of any oral disclosure and confirm these in writing to the Complainant within ten days;
- ii. The Authorised Officer will consult Internal Audit (unless the disclosure is made directly to Internal Audit, in which case Internal Audit shall consult with a further Authorised Officer). The Authorised Officer may determine that:
 - the disclosure should be investigated by Internal Audit;
 - the disclosure should be progressed under a different Bedfordshire Fire and Rescue Service procedure;
 - the disclosure is of such seriousness to refer to the Police;
 - the disclosure should be referred to the external auditors;
 - the disclosure should be the subject of an inquiry;
 - the disclosure is in accordance with the Anti-Fraud and Corruption Policy;
 - the disclosure can be resolved without investigation;
 - the disclosure can be dismissed upon substantive grounds, for example the inability to investigate; and
 - the disclosure should be referred to the Service's insurers.

3. Investigating Officer

Subject to paragraph 2(c), the Authorised Officer will identify an appropriate person (the Investigating Officer) to carry out any investigation, according to the nature of the issue. This will normally be a member of the Internal Audit Service.

Where, however, the Authorised Officer considers that the suspected fraud is of such seriousness to warrant referral to the Police, then an Investigating Officer may not be appointed.

4. Role of the Investigating Officer (Where Appointed)

The Investigating Officer will conduct an investigation into the suspected fraud, which will normally include:

- a formal meeting with the Complainant to discuss the disclosure;
- arrange interviews with relevant witnesses;
- ensure the complainant and any witnesses have the right to be accompanied by a representative/colleague at any meeting;
- establish the facts/obtain statements/collect all evidence;
- maintain detailed records of the investigation process;
- report findings in writing to the Authorised Officer;
- make any recommendations for action; and
- act as a witness at any subsequent disciplinary hearing if required.

(For complaints involving the Chief Fire Officer the report will be to the Chair of the Audit and Standards Committee.)

The Investigating Officer will confirm in writing to the Complainant:

- How the matter will be dealt with;
- the names of any other investigating officers;
- an estimate of the timescale for responding to the concerns raised;
- whether the complainant will be required to attend an investigatory interview and the right to be accompanied by a trade union representative or work colleague;
- any further information or evidence that the discloser is required to provide;
- details of employee support mechanisms and where further advice on the procedure can be obtained.

5. Witnesses

Where the investigation involves interviews with any witnesses, it will be the responsibility of the Investigating Officer to write to them confirming details of:

- the allegations under investigation;
- the procedure under which the investigation will be conducted;
- the right to be accompanied by a trade union representative or colleague at any investigation interview;
- details of employee support mechanisms.

Action	Timescale	By Who
Written acknowledgement of disclosure	10 working days	Authorised Officer
Notice to attend investigation interview	At least 5 working days	Investigating Officer
Investigation interviews	Within 20 working days of receipt of complaint	Investigating Officer
Report of Findings/ communicate outcome to complainant	30 days of receipt of complaint	Investigating Officer

Whilst the Investigating Officer will need to adhere to the timescales indicated, the nature of some serious concerns may require the investigation to take longer than a month. Some matters can be dealt with more speedily. The Complainant will be kept informed as to progress.

6. Liaison with External Audit and the Police

6.1 External Audit

The Authority has a duty to report all significant frauds to the external auditors.

6.2 Police

Where criminal activity is suspected or known, particularly if it is on a more than petty level, the Police must be involved and dependent on the severity and scale of the offence, will carry out investigations and institute criminal prosecutions. It is the policy of the Police to welcome early notification of suspected fraud. They will also advise on the most appropriate means of investigation. Initial contact with the Police will be undertaken by one of the Authority's statutory or principal officers, as may be appropriate in each individual case. This will be determined by the Chief Fire Officer, the Treasurer and the Monitoring Officer.

If the Police decide that formal investigation is necessary, all employees must co-operate fully with any subsequent requests or recommendations. All contact with the Police will usually be via the Investigating Officer.

Police investigation does not preclude internal disciplinary procedures. Co-ordination is essential to avoid prejudicing either and to optimise use of resources.

7. Report of Investigating Officer

As soon as the initial stage of the investigation has been completed, the Investigating Officer shall report to the Authorised Officer. This may lead to the Authorised Officer taking additional steps under paragraph 2(c).

A final report in writing shall be submitted by the Investigating Officer to the Authorised Officer as soon as reasonably practicable. The report shall be confidential and shall set out:

- Background to the allegations
- Key facts established
- Procedure followed

Anti-Fraud, Bribery and Corruption Policy

- Key findings and conclusions
- Recommendations

The report will be reviewed by Internal Audit, the Chief Fire Officer, Treasurer and Secretary/Monitoring Officer.

In particular, consideration will be given to appropriate next steps as indicated in paragraphs 8 to 13 below. The report will be kept confidential to the Authority, unless disclosure is required for legal reasons.

Dealing with the Outcome of the Investigation

8. Misconduct

Where the investigation concludes that there is a case of misconduct to answer against an employee, then the Disciplinary Procedure shall be invoked.

If the disclosure is found to be malicious and not in good faith, then the Investigating Officer may recommend that the Disciplinary Procedure be invoked.

9. Legal Proceedings

Where a fraud, bribery or corruption is proven, then a likely outcome may be criminal prosecution and/or civil proceedings against the perpetrator(s).

10. If the Case is Groundless

If it is decided that the disclosure was groundless, the Investigating Officer will explain this to the person who made the disclosure.

11. Performance Achievement Scrutiny Group

A summary of the findings of all investigations under this process will be reported to the Group.

12. Communicating the Outcome

The aim of this Policy is to assure employees that their concerns are properly addressed. The Authorised Officer will inform the person who made the disclosure of the outcome of the investigation, any action taken and their right of appeal.

In addition, actions arising from a Whistleblowing investigation will be made available to all staff in order to further promote and build trust and confidence in the process. Such information will not identify the person who made the disclosure, or the employee concerned.

13. Learn from Past Experience

Where a fraud has occurred, then arising from the investigation process and an Audit report to Members, there will be an action plan to ensure that the Authority learns from experiences of fraud, bribery and corruption.

Support During and After an Investigation

14. Support

Where necessary and appropriate, the Service will provide support, counselling or mediation to any person affected by an investigation in order to ensure normal working relationships are resumed as effectively as possible.

Appeal

15. Appeal

If the person who made the disclosure is dissatisfied with investigations outcome they may request that the Authorised Officer review the findings. This request must be in writing within ten days of the notification of the findings being published. The Authorised Officer will consider the request and respond in writing within ten days, setting out whether or not sufficient grounds exist for the disclosure to be investigated further.

If the appeal is allowed a second investigation, by a different Investigating Officer, will take place in accordance with paragraph 7, the results of which will be final.

4 **People Impact Assessment**

No additional requirements were identified.

5 **Review**

- 5.1 This Service Order will be subject to review at 3 yearly intervals or following significant change to organisational structure, personnel, procedures or legislation etc.



Bedfordshire
Fire & Rescue Service

Service Information System Policies and Procedures

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Approved by: HSSA

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<p>Title: Code of Conduct – All Employees</p>
<p>Summary: The Code explains the main standards of conduct that employees of Bedfordshire Fire and Rescue Service (BFRS) are expected to adhere to in order to act in a professional manner.</p>
<p>Further Information:</p>

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Evidence shows no potential or actual differential impact. The policy is in line with the NFCC Core Code of Ethics for Fire and Rescue Services.13

5 Review.....13

1 Policy Statement

The public is entitled to expect conduct of the highest standard and have confidence in employee integrity.

This Code has been drawn up to provide employees with guidance on how they will be expected to conduct themselves when carrying out duties and responsibilities associated with their employment.

The Code explains the main standards of conduct that employees of Bedfordshire Fire and Rescue Service (BFRS) are expected to adhere to in order to act in a professional manner. It is their responsibility to comply with this Code and managers are responsible for monitoring and enforcing compliance as well as adhering to it themselves.

Failure to observe the standards of conduct set out in this Code may leave an employee vulnerable to disciplinary action.

As it is not practicable to establish requirements which apply to all situations and circumstances, the Code should be considered as covering only the basic principles to be followed.

2 Organisational Responsibility

- | | | |
|-----|---|------------------------------|
| 2.1 | The Assistant Chief Fire Officer is the Principal Officer/department with the responsibility needed to be the designated manager responsible for ensuring this policy is effectively implemented. | Assistant Chief Fire Officer |
| 2.2 | Adequate resources, including finance, will be made available to enable this policy to be effectively implemented. | Corporate Management Team |

3 Policy Text

3.1 Purpose

The purpose of this Code is to advise employees of the minimum standards of behaviour expected of them and to maintain and improve these standards where necessary.

3.2 Scope

This Code applies to all Gold, Grey and Green Book employees.

3.3 Related Policies and Procedures

Policies and procedures related to this Code should be read in conjunction with it and they are:

- Anti-Bribery Procedure
- Procurement Policy and Contract Procedures
- Bullying and Harassment Policy and Procedure
- Secondary Employment Policy and Procedure
- Social and Business Networking Policy
- Performance Policy and Procedure
- Disciplinary Policy and Procedure
- Whistleblowing Policy and Procedure
- Standards of Dress and Appearance
- Substance Misuse Policy and Procedure

These can be found on Sharepoint ([Policies and Procedures](#))

3.4 Core Code of Ethics, Service Values and Professional behaviours

This Code of Conduct seeks to ensure that all BFRS employees behave and conduct themselves in a manner that supports the national Core Code of Ethics for Fire & Rescue Services, our Service values and professional behaviours.

The Core Code of Ethics has five ethical principles that are embedded into this Code of Conduct and form the basis of expected behaviours. The ethical principles are there to promote good behaviour and challenge inappropriate behaviour. The five ethical principles are:

Putting our communities first	We put the interests of the public, the community, and service users first.
Integrity	We act with integrity including being open, honest, and consistent in everything we do.
Dignity and respect	We treat people with dignity and respect, making decisions objectively based on evidence, without discrimination or bias.
Leadership	We are all positive role models, always demonstrating flexible and resilient leadership. We are all accountable for everything we do and challenge all behaviour that falls short of the highest standards.
Equality, Diversity and Inclusion (EDI)	We continually recognise and promote the value of EDI, both within the FRS and the wider communities in which we serve. We stand against all forms of discrimination, create equal opportunities, promote equality, foster good relations, and celebrate differences.

Code of Conduct – All Employees

This Code of Conduct also reflects the BFRS values:

We are accountable	We are transparent, trustworthy, and responsible for our actions.
We've got your back	Striving to keep us all safe, while being supportive and inclusive.
Every contact counts	Making a positive difference each and every time, with respect and professionalism.
We dare to be different	We are bold, we welcome challenge, and we are open to innovative ideas.

To support the Core Code of Ethics and Service Values the Service has developed eight professional behaviours expected of all employees in order to underpin the Core Code of Ethics and make the Service Values a reality. These professional behaviours are expected of all employees and form part of this Code of Conduct.

I listen	I hear, I listen, I seek to understand everyone. I am clear about what I need to do, so that I can deliver a high-quality service to the community.
I am inclusive	I value inclusion and appreciate different opinions, encouraging everyone to have a voice. I treat everyone with kindness and respect and create a positive environment.
I am innovative	I strive to be the best I can be. I look for solutions to improve services for our community and encourage creativity and innovation. I am keen to develop and be part of a high performing team.
I am trustworthy	I am open and honest, building trust with others and deliver what is required of me. I build constructive working relationships to achieve our goals.
I am a role model	I am an ambassador for the Service and take pride and responsibility for the work I do. I act with integrity and impartiality, and I am aware of the impact I have on other people
I encourage continuous improvement	I work collaboratively with others to improve the service we provide. I make decisions based on the evidence and keep up to date with best practice, ensuring actions are beneficial to the community.
I am a team player	I value my colleagues and team and I am aware of our diverse skills. I look after myself and others and seek help if needed. Everyone's mental health and wellbeing is a priority and I am aware of the systems in place to support us.
I am confident and resilient	I have belief in myself, I am capable and resilient. I am able to move towards goals with flexibility and recover from setbacks. I remain calm under pressure and look for opportunity when faced with adversity.

3.5 Standards and Expectations

Employees are expected to give the highest possible standard of service to the public.

Advice to the Fire Authority Members and to fellow employees should be impartial.

Employees will be expected, through this Code to bring to the attention of the appropriate level of management, any deficiency in the provision of service.

Employees must also report to an appropriate manager any impropriety or breach of this Code.

Employees are expected to report matters of concern which may constitute fraud or corruption, following the Service's Anti-Bribery Procedure.

All employees must:

- Follow the NFCC Core Code of Ethics and the five principles outlined in section 5 of the Code of Conduct.
- Understand and demonstrate the Service Values and Professional Behaviours promoting them in their behaviour and how they conduct themselves at work.
- Engage in the annual appraisal process where their behaviour will be assessed against the Service Values and Professional Behaviours.
- Comply with Service Orders and policies, procedures and practices and carry out reasonable and lawful instructions.
- Act in a safe manner and comply with all Orders and legislation relating to Health and Safety.
- Advise a manager about any action or behaviour which might discredit the Service or that they are concerned about.
- Ensure that their personal appearance is appropriate to the nature of the work undertaken and portrays a professional approach in which the public will have confidence and is consistent with their expectations.

Please note that if these and related standards are not met then employees may be subject to disciplinary action.

3.6 Confidentiality of Information

Employees are expected at all times to be aware of the importance of maintaining confidentiality of information gained by them in the course of their duties.

Information about Service users should be released only on a strictly 'need to know' basis; failure to adhere to this could contravene the General Data Protection Regulations (GDPR). Some useful guidelines are:

- Data protected information regarding Service users must not be disclosed either orally or in writing to unauthorised persons, and employees must ensure the authenticity of telephone enquiries;

Code of Conduct – All Employees

- Written and electronic records and correspondence relating to Service users or any other aspect of the organisation's activities must be kept securely at all times, including when removed from Service premises;
- Computer systems must be protected from inappropriate access e.g. by ensuring that personal access codes are kept secure;
- Where it is necessary for information to be shared with partners or other organisations in order for work to be carried out, this should only be done on a strictly 'need to know' basis and be used only for the purpose for which the information was given. Where information sharing protocols between the Service and its partners are in place, the terms of the protocol must be followed;
- Conversations relating to confidential matters affecting Service users should not take place in situations where they may be overheard by others in the vicinity e.g. in corridors, reception areas, lifts, etc.

Confidential information about Elected Members and employees is similarly governed by the GDPR and must be handled with extreme care between line managers and HR, with personal files and other personal data always kept secure.

Employees must not use any information obtained in the course of their employment for personal gain or benefit, nor should they pass it on to others (such as internal or external contractors tendering for work) who might use it in such a way.

3.7 Political Neutrality, Religious and Personal Beliefs

Employees of BFRS are required to demonstrate behaviours which allow us to work effectively with all sections of the community in an inclusive way. As such expressing the views and opinions of organisations which are not consistent with these values (such as the British National Party, EDL) will not be tolerated in BFRS.

Employee's personal political opinions, religious or other beliefs should not bring BFRS into disrepute or interfere with their work. Employees are expected to maintain political and other neutrality in the work they undertake. If they are required to advise political groups, they must do so in a way which does not compromise this.

BFRS will not hesitate to act against unlawful, unfair discrimination or other unacceptable behaviour by an employee.

Certain posts and grades are restricted politically under the provisions of the 'Local Government & Housing Act'. This includes employees giving advice on a regular basis to the Authority, and/or speaking on behalf of the Authority. A complete list of politically restricted posts is held by Human Resources who should be contacted if you are uncertain. These postholders are subject to prescribed restrictions on their political activity. These are likely to be more senior posts within the organisation and these restrictions will not therefore apply to the majority of our employees. Where applicable such posts will be stated in the employees Contract of Employment where further details of the restrictions will be included.

Examples of roles that are politically restricted include the Principal Officer Team comprising the Chief Fire Officer, the Deputy Chief Fire Officer, Assistant Chief Fire Officer, Assistant Chief Officer - Finance & Section 151 Officer, the

Code of Conduct – All Employees

Secretary/Monitoring Officer, Corporate Management Team members, the Communications and Engagement Team and Equality Diversity and Inclusion Manager.

The main implications set out below are that employees cannot:

- Be a Member of a Local Authority except a Town or Parish Council;
- Be a member of the House of Commons;
- Hold office in a political party if it requires they participate in general management or act on behalf of the party;
- Canvass on behalf of a political party;
- Speak or write in support of or on behalf of a political party. This does not apply to Town or Parish Council level.

3.8 Relationships

Fire Authority Members

Employees are responsible and accountable to the Chief Fire Officer through the Service management structure. Mutual respect between employees and Fire Authority Members is essential to the conduct of Authority / Service business and to Service delivery.

Local Community and Service Users

Employees should always remember their responsibilities to the community that the Authority / Service serve. All employees should ensure that they are courteous, efficient and impartial in the delivery of services to all groups and individuals.

Contractors

All relationships of a business or private nature with external contractors, or potential contractors, should be made known by employees in line with the Service's [Procurement Policy and Contract Procedures \(V11 01/01\)](#). Contracts must be awarded on merit, following fair competition, and no special favour must be shown during the process of competition to businesses run by, for example, friends, partners or relatives. No potential supplier should be discriminated against.

Personal Relationships

Close personal familiarity between individuals in the workplace can damage professional relationships and prove embarrassing to other employees. Where such relationships develop, the individuals concerned should be sensitive to colleagues' feelings and continue to carry out their duties professionally and properly.

Employees are encouraged to disclose their relationship to their Line Manager who will assess the risk(s) before taking any action. Consideration will be given to the

Code of Conduct – All Employees

nature and frequency of contact between the employees involved, the impact on the quality of service provided, how the relationship influences operational decisions, the impact on colleagues and any specific health and safety risks to employees.

In exceptional circumstances, for example:

- Where one of the individuals has supervisory/management responsibility for the other, or
- Where one of the individuals has access to confidential and/or sensitive information, or
- Where one of the individuals has access to certain resources or can influence decision making which may affect the other and following completion of a risk assessment, it may be necessary to transfer one or both parties to another team or workplace or take other action as may be deemed necessary.

Working relationships between Members and officers should be kept on a professional basis. Close personal familiarity between Service employees and elected Members can damage professional relationships and could be prejudicial to the interests of the Service and must therefore be avoided.

Any inappropriate behaviour may lead to relevant formal action being taken.

Employees must ensure that they are not involved in a recruitment appointment procedure where they are related to an applicant or with whom they have a personal/close relationship.

If employees have a direct line management relationship with an employee with whom they are related or have a personal/close relationship and that line management responsibility is to remain, they must not have any influence or involvement in such matters as disciplinary and grievance proceedings; pay; training; promotion; reimbursement of expenses, regarding that person.

If employees are in such a position or have the potential to be in such a position, they are required to disclose the matter to an appropriate manager who will make appropriate arrangements so that a conflict of interests does not occur. If in doubt raise the issue anyway.

Roles and Responsibilities

Managers

Managers have a responsibility to set a good example for employees through their own behaviour and attitudes, especially in relation to upholding the Core Code of Ethics, Service Values and Professional Behaviours. Managers should ensure that they understand their responsibilities under relevant legislation, policies and procedures, maintaining the principles of accountability, continuous improvement, fairness, flexibility and inclusion in the workplace.

Managers should ensure that employees who report to them understand performance standards expected from them and objectively assess their performance against these standards.

Code of Conduct – All Employees

Managers must ensure that relevant legislation and BFRS policies and procedures are accessible to all employees in their workgroup.

Managers should ensure that all employees who report to them are familiar with the requirements and objectives of their job, and have access to the information, training, supervision, feedback and work conditions needed to achieve them.

Managers should be honest and objective in reporting the skills and qualities of employees in testimonials, references and performance reports, ensuring their decisions can be substantiated against objective standards and indicators.

Managers are required to act promptly, thoroughly and fairly when responding to, or investigating grievances and reports of breaches of the Code of Conduct.

Managers must be able to justify their instructions and decisions in line with their delegations, authority, and BFRS policies and procedures, and be open and respond promptly to constructive questions.

To avoid any accusation of bias, managers must not be involved in the appointment of any applicant if they are a relative or friend to them. Similarly, they must not be involved in decisions relating to discipline, promotion or pay adjustments for any employee who is a relative, partner or friend. If managers are in any doubt, they should discuss the matter with their manager.

All employees

Employees are expected to follow all reasonable and lawful instructions related to their work given by a person with the authority to issue such instructions.

Employees should accept that they may not personally agree with all decisions made by their Line Manager and act professionally.

Employees may refuse to comply with an instruction that appears to be unlawful to them and report the matter to an appropriate senior manager. They should tell the person giving an unlawful instruction that the instruction is, in their view, unlawful and allow them the opportunity to respond. In the interim, employees are generally required to carry out the instruction unless:

- There is a danger to a person's health and safety; or
- A conflict of interest may exist; or
- It does not comply with BFRS policy and practice.

If employees object to an instruction on genuine conscientious grounds, or if there may be a perceived conflict with a professional code of ethics, they should attempt to negotiate and resolve the matter with their manager to achieve a mutually acceptable solution. If a local resolution is unable to be reached, refer the issue to the relevant Corporate Management Team (CMT) Member.

3.9 Gifts, Rewards and Entertainment

Any gifts, rewards or entertainment received or offered from clients, public officials, suppliers or other business contacts should be notified immediately to the

Governance Team for recording centrally. In certain circumstances, it may not be appropriate to retain such gifts or be provided with the entertainment and employees and associated persons may be asked to return the gifts to the sender or refuse the entertainment, for example, where there could be a real or perceived conflict of interest.

3.10 Appointment and other Employment Matters

Employees involved in recruitment and promotion of staff must ensure that appointments to posts are made on the outcome of a relevant selection process. An appointment which is based on anything other than the ability of the candidate to undertake the duties of the post may be unlawful. In order to avoid any possible accusation of bias, employees should not be involved in an appointment where they are related to an applicant or have a close personal relationship outside work with them.

Similarly, employees should not be involved in decisions relating to discipline or pay adjustments for any other employee who is a friend, relative or partner, etc.

3.11 Personal Interests

Employees must declare any financial interests that they consider could bring about conflict with the Service's interests, for example work for which a fee is received. Similarly, employees must also declare non-financial interests which could conflict with the Service's interests, for example being involved in an official capacity with an outside organisation. The declaration should be made to HR who will seek guidance where necessary.

3.12 Use of Financial Resources

Employees must ensure that they use public funds entrusted to them in a responsible and lawful manner. They should strive to ensure value for money for the Service and the local community.

3.13 Alcohol and Substances

It is paramount that employees are able to carry out their duties without compromising the health or safety of themselves and others. They are therefore not permitted to consume alcohol or other substances such as illegal drugs, solvents etc, or misuse prescribed drugs at work or on duty (including managerial duty and standby/callout) or during a period which would affect their fitness for work e.g. in the period before work or duty starts.

Employees on the Retained Duty System must not respond to calls or attend practical activities if they are or could be affected by the consumption of alcohol or drugs. For example, if they have consumed more than the legal limit of alcohol for driving purposes; an alcoholic drink has left them feeling unfit for duty.

Employee's must never drive Fire Service vehicles or operate equipment when unfit to do so due to the effects of drugs and alcohol.

If employees would like help, support or advice in reducing or giving up alcohol and/or drugs or other substances then please contact the Occupational Health for more details.

3.14 Sponsorship

If employees are involved in the seeking or receiving of sponsorship for BFRS activities, they must ensure that sponsorship is not accepted in circumstances where the integrity of BFRS may be seen to be being compromised.

Also, if employees are involved in awarding sponsorship or grant aid on behalf of BFRS, they should ensure that they give impartial advice and that there is no conflict of interest involved.

Sponsorship on a personal basis for charitable causes is allowed.

3.15 Outside Commitments

Any additional/secondary employment undertaken must not, in the view of BFRS, conflict with the interests of BFRS or in any way weaken public confidence in its conduct/bring BFRS into disrepute. Employees must declare personal interests (both financial and non- financial) or membership of any organisations which could conflict with the interests of BFRS to their Line Manager who will seek guidance.

Employees must not hold any other office or employment for gain or reward or carry on any trade or business without the express permission of BFRS. This may be granted subject to any restrictions or conditions BFRS thinks fit. See [V10 05/07 Secondary Employment Policy and Procedure](#) for further information.

If employees are employed on the Retained Duty System certain illnesses and injuries may mean that firefighting is excluded whilst their primary employment is unaffected.

3.16 Disclosure of Criminal Investigation or Charge

If employees are subject to a criminal investigation, arrested or charged with any criminal offence, they must follow the Service's Disciplinary Procedure relating to such matters.

3.17 Conflict of Interest

If a conflict occurs between an employee's private interests and public duties, they must resolve the conflict in favour of their public duties.

Employees must advise their Line Manager in writing of any personal or immediate private interests that may give rise to a conflict of interest with their official duties,

particularly if they are involved in making decisions affecting contracting, tendering or regulatory functions.

Employees should comply with any reasonable request from the Service to provide information relating to their personal interests or the interests of a dependent or spouse.

Decisions regarding any breach of this Code will be decided on a case-by-case basis.

3.18 Conduct Outside of Work

The Service does not seek to dictate how employees conduct themselves in their personal lives outside of work. However, unlawful, anti-social or other conduct by employees which may jeopardise the Service's reputation or position may be dealt with through the Disciplinary Procedure.

3.19 Compliance with Service Policies and Procedures

Employees must comply at all times with the Service Values, Professional Behaviours and the Core Code of Conduct as well as Service policies and procedures which will be brought to their attention and are available on the Service's intranet. Employment policies include the [Disciplinary Policy and Procedure \(V10 18/01\)](#), [Grievance Policy and Procedure \(V10 06/01\)](#), [Whistleblowing Policy and Procedure \(V10 06/07\)](#) etc., which contribute to the legality and probity of everything the Service does.

Breaches by employees of these policies and procedures is a serious matter and will be dealt with accordingly.

3.20 Disciplinary Action

A breach of any of the above provisions may result in disciplinary action being taken under the Service's [Disciplinary Policy and Procedure \(V10 18/01\)](#).

4 People Impact Assessment

Evidence shows no potential or actual differential impact. The policy is in line with the NFCC Core Code of Ethics for Fire and Rescue Services.

5 Review

- 5.1 This Policy will be subject to review at 2 yearly intervals or following significant change to organisational structure, personnel, procedures or legislation, etc.



Bedfordshire
Fire & Rescue Service

Service Information System Policies and Procedures

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Approved by: HHR

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Title: Whistleblowing Policy and Procedure

Summary: This policy and procedure is to help staff and contractors and suppliers for Bedfordshire Fire and Rescue Service report malpractice and ensure concerns are dealt with quickly

Further Information: Employment Rights Act 1996, Public Interest Disclosure Act 1998 and Enterprise and Regulatory Reform Act 2013.

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1 Policy Statement

Bedfordshire Fire and Rescue Service is committed to ensuring open communications in order to support the observance of ethical standards and good working practices, and to prevent unprofessional behaviour. The Service wants its employees to feel confident about raising serious concerns of unacceptable behaviour, corruption, malpractice and fraud.

This policy and procedure will help employees and workers understand the framework within which individuals are encouraged to report malpractice and to ensure that any such concerns are dealt with quickly. It also aims to reassure employees and workers that they will be protected from possible reprisals or victimisation.

Bedfordshire Fire and Rescue Service views it as the duty of all employees to report any acts of misconduct, dishonesty, breach of organisation rules or any other relevant rules or codes of conduct committed, contemplated or discussed by any other employees or any third party. Failure to do so may be regarded as very serious or gross misconduct depending on the circumstances.

An employee or worker will not be penalised for whistleblowing as long as they have a reasonable belief that the information disclosed is a qualifying disclosure. The belief does not need to be correct – it might be discovered subsequently that the employee or worker was wrong – but the employee or worker must show that they held the belief, and that it was a reasonable belief in the circumstances at the time of disclosure.

Whistleblowing

This policy and procedure takes account of the requirements of the Employment Rights Act 1996, the Public Interest Disclosure Act 1998 and the Enterprise and Regulatory Reform Act 2013, which provide a framework of protection against detrimental treatment or dismissal to workers who 'blow the whistle' on criminal behaviour or other defined wrongdoing.

The policy will be reviewed periodically to ensure that it continues to meet the requirements of the Act and the needs of Bedfordshire Fire and Rescue Service.



Signed:
Chief Fire Officer

Date: 27 October 2022

2 Organisational Responsibility

- | | | |
|-----|---|---------------------------|
| 2.1 | The Assistant Chief Officer is the Principal Officer with the responsibility needed to be the designated manager responsible for ensuring this policy is effectively implemented. | ACO |
| 2.2 | Adequate resources, including finance, will be made available to enable this policy to be effectively implemented. | Corporate Management Team |

3 Policy Text

3.1 What is Whistleblowing?

'Whistleblowing is the popular term used when someone who works in or for an organisation (referred to in this document as an 'employee') raises a concern about a possible fraud, crime, danger or other serious risk that could threaten customers, colleagues, the public or the organisation's own reputation'¹.

As an early warning system, whistleblowing can help alert employers to risks such as:

- a danger in the workplace;
- fraud in, on or by the organisation;
- offering, taking or soliciting bribes;
- dumping damaging material in the environment; or
- misreporting performance data.

To clarify any confusion between whistleblowing and a grievance: whistleblowing is the raising of a concern about a danger or risk so that it may be investigated, while a

¹ PAS 1998:2008 – Whistleblowing Arrangements Code of Practice – British Standards Institute 2008

Whistleblowing

grievance is a concern, problem or complaint about an individual's work, working conditions or relationships with colleagues that employees wish to raise with their employers. Grievances are dealt with under V10 06/01.

This policy applies to all employees and those contractors working for Bedfordshire Fire and Rescue Service on its premises, for example, agency staff, builders and drivers. It covers suppliers and those providing services under a contract with the Service in their own premises. It also protects trainees on vocational or work experience schemes.

3.2 Protection of Whistleblowers

If you are dismissed or victimised for whistleblowing, the protection you are offered is different depending on what type of worker you are.

Employees: There is employment protection available for workers. If you raise a genuine concern, you will not be at risk of losing your job or suffering any form of detriment / retribution. The Legislation makes it unlawful for the Service to dismiss anyone or allow them to suffer a detriment on the basis that they have made a protected disclosure. A worker should not be victimised for invoking this Policy even if the reported breach is not substantiated, proven or you were mistaken. The Service will not tolerate any harassment or victimisation (including informal pressures) because you have raised a concern and will consider taking action under its Bullying and Harassment Policy or Disciplinary Policy and Procedure deemed necessary to protect you when you raise a concern in the public interest. The Service will not apply pressure on you to withdraw a concern.

Note: Colleagues must not mistreat a fellow worker for reporting a whistleblowing concern. If an employee is involved in such conduct, they may be subject to disciplinary action, including dismissal under the Service's Disciplinary Policy and Procedure. In some cases, the whistleblower has the right to sue someone who has done this to them personally (in an Employment Tribunal), if they can show they were subjected to a detriment from that person because of the protected disclosure.

If, however, someone makes an untrue allegation maliciously or for personal gain, consideration may be given to taking disciplinary action. Disciplinary matters are for managers to consider but they will discuss the matter with the Monitoring Officer and Human Resources.

Workers that are 'non-employees': If you are not an employee and your contract has been terminated or you have been victimised you should be able to take your case to an Employment Tribunal and claim that you have suffered 'detrimental treatment'.

Members: Members are obviously not employees or non-employees under the above definitions. They cannot be dismissed for raising a protected disclosure as they are ultimately accountable to the electorate and subject to an election process.

3.3 Confidentiality

It is in the public interest that the law protects whistleblowers so that they can speak out if they find malpractice in an organisation. Blowing the whistle is more formally known as 'making a disclosure in the public interest' so it is important you can do so

knowing that you are protected from losing your job and/or being victimised as a result of what you have uncovered and made public.

The Service hopes that the protection it offers will encourage you to raise your concerns openly, but you can ask that your identity is not disclosed when the matter is being investigated. If you ask for confidentiality, the Business Support Manager will advise you about whether your concern can be investigated if your identity is withheld. If so, the Service will make every effort to keep your identity confidential. In some cases, it may be necessary to disclose details of your allegation to the Police or the Service's auditors or the Shared Anti-Fraud Service, for example where the matter is likely to result in criminal proceedings or where the Service has a statutory obligation such as a requirement to report.

You should understand that if your personal evidence is necessary to prove your claim you might need to consider revealing your identity. The Business Support Manager can discuss this with you.

In terms of data protection, the relevant legislation does not impose an exact timeframe for retention of a whistleblower's personal data. Storage periods may vary significantly, and it is difficult to know exactly how long any complaint information will be required; however, to provide some certainty the Service shall retain personal data for six years or until the case is closed and the issue is resolved (whichever is the later date).

3.4 What is a Qualifying Disclosure?

Only certain types of 'whistleblowing' (or disclosures) qualify for protection and these are known as 'qualifying disclosures'. A "qualifying disclosure" means any disclosure of information which, in the reasonable belief of an employee or worker making the disclosure, is made in the public interest ["is made in the public interest" was inserted into this section by the Enterprise and Regulatory Reform Act 2013 and applies to disclosures made on or after 25 June 2013] and tends to show one or more of the following:-

- (a) that a criminal offence has been committed, is being committed or is likely to be committed;
- (b) that a person has failed, is failing or is likely to fail to comply with any legal obligation to which they are subject;
- (c) that a miscarriage of justice has occurred, is occurring or is likely to occur;
- (d) that the health or safety of any individual has been, is being or is likely to be endangered;
- (e) that the environment has been, is being or is likely to be damaged; or
- (f) that information tending to show any matter falling within any one of the preceding paragraphs has been, is being or is likely to be deliberately concealed.

An employee or worker will not be penalised for whistleblowing as long as they have a reasonable belief that the information disclosed indicates one or more of the offences above. The belief does not need to be correct, might be discovered subsequently that the employee or worker was wrong but the employee or worker

Whistleblowing

must show that they held the belief, and that it was a reasonable belief in the circumstances at the time of disclosure. Further, the employee or worker must not be acting for personal gain.

Concerns regarding malpractice that do not fit in one or more of the categories above should be raised through the Grievance Procedure.

From 25 June 2013, a consequence of the new “public interest” requirement is that employees will generally be precluded from being able to “blow the whistle” about breaches of their own employment contract. An employee making such a complaint can use the Service’s Grievance Procedure.

A disclosure of information by an employee or worker is not a qualifying disclosure if in making it, they commit an offence (e.g. if the disclosure is prohibited under the Official Secrets Act 1989), or is in contravention of their written statement of terms and conditions.

Employees who make a ‘qualifying disclosure’ have the right not to suffer any detriment (such as straightforward dismissal, dismissal under cover of redundancy, bullying or harassment, demotion or failure to receive promotion) because of the disclosure.

3.5 Internal and External Procedures for Disclosure

3.5.1 Internal Procedure

Where an employee or worker raises a concern, the organisation will:

- ensure that such concerns are taken seriously;
- investigate properly and make an objective assessment of the allegation;
- keep the employee or worker advised of progress; and
- ensure that any action necessary is taken to resolve the allegation.

Where appropriate, the matter raised may:

- be investigated by management, internal audit, or through the disciplinary process;
- be referred to the Police;
- be referred to the external auditor; or
- form the subject of an independent inquiry.

An employee or worker should raise issues with their immediate Line Manager.

Employee to
Line Manager

If this is not appropriate because the matter is sensitive or if the individual believes that their Line Manager is involved, they should make direct contact with the Corporate Management Team (CMT) Member. If this level is still regarded as inappropriate, the individual should either go to the Chief Fire Officer or as a final option, directly to the Monitoring Officer. The chosen contact will be referred to as the 'Designated Officer'.

CMT Member/
Chief Fire
Officer/
Monitoring
Officer

Whistleblowing

Employees or workers may ask for their concerns to be treated in confidence and their wishes will be respected.

Employees

The employee can raise the matter verbally or in writing. For written reports, the following format is recommended:

- the background and history of the concern (stating relevant dates); and
- the reason why they are concerned about the situation.

Employees are encouraged to discuss any concerns with a colleague first as they may find it easier to raise the matter if there are two (or more) people who have had the same experience or concerns.

If at any stage in the procedure employees or workers are unsure about what to do and would like confidential independent advice they may like to discuss their concerns with someone at Public Concern at Work (PcaW). PcaW is an independent charity staffed by lawyers which offers confidential free legal advice on whistleblowing, including other contacts and what legal protection may be available. PcaW's legal helpline can be contacted on 020 7404 6609 or by email at: helpline@pcaw.co.uk

The employee may wish to involve their trade union representative for advice, guidance and representation.

Trade Union Representative

The designated officer should respond within seven days and will arrange an initial interview to take place within fourteen calendar days. It may be appropriate to arrange the meeting off site.

Designated Officer

During the interview, the designated officer will reassure the individual that they will be protected from possible victimisation, and would ask if they wanted confidentiality and/or wanted to make a written or verbal statement. In either case, the Manager will write a brief summary of the interview within ten working days which would be agreed by both parties. This summary will:

Designated Officer

- acknowledge that the concern has been received;
- indicate how it is proposed to deal with the matter;
- inform the individual of whether further investigations will take place and if not, why not;
- give an estimated time scale for providing a final response;
- informing of any initial enquiries that have been made; and
- supply the individual with information on staff support mechanisms.

Whistleblowing

The Designated Officer will report details of the meeting to the Chief Fire Officer, who would set up any further necessary investigations.

Designated
Officer/
Chief Fire
Officer

3.5.2 External Procedure

Where an employee or worker reasonably believes one or more of the following:

- they would be victimised if they raised the matter internally;
- the concern had previously been raised with the Service;
- that evidence is likely to be concealed or destroyed; or
- the concern is of an 'exceptionally serious' nature.

they may make a qualifying disclosure to the appropriate and relevant regulatory body including:

- the Controller and Auditor General National Audit Office (NAO) – 020 7798 7999;
- External Auditors – Mick West Director of Ernst & Young;
- Internal Auditors – RSM;
- relevant professional bodies or regulatory organisations;
- the Environment Agency;
- the Police (if it is potentially a criminal matter); or
- the Health and Safety Executive.

Regulatory disclosures can be made whilst receiving full protection.

3.5.3 Regulatory Disclosures

The Public Interest Disclosure Act 1998 makes special provision for disclosures to prescribed persons. These are likely to be regulators such as the Health and Safety Executive or the Inland Revenue. Such disclosures will be protected where the whistleblower meets the tests for internal disclosures and additionally, honestly and reasonably believes that the information and any allegation in it are substantially true. Prescribed regulators are prescribed by the Secretary of State under section 43G of the Public Interest Disclosure Act 1998.

3.5.4 Wider Disclosures

Wider disclosures, such as those to the Police, the media, MPs, and non-prescribed regulators are protected if, in addition to the tests for regulatory disclosures, they are reasonable in all the circumstances and they are not made for personal gain.

However, these preconditions do not apply where the malpractice is of an exceptionally serious nature.

Before taking matters to an external body, the Authority would advise the whistleblower to seek independent legal advice.

If the whistleblower decides to take the matter outside the Authority, they should ensure that they do not disclose information about a third party, e.g. a company or a private individual which may be covered by a duty of confidentiality. Independent legal advice should address this matter.

3.6 Protection for Whistleblowers

3.6.1 Internal Disclosure

The Service will not tolerate any harassment or victimisation of any employee and will take appropriate action to protect individuals who raise a concern in good faith.

A qualifying disclosure will be a protected disclosure where it is made through the Service's internal procedures or to another person whom the worker reasonably believes to be solely or mainly responsible for the relevant failure.

The Service will not retaliate against individuals or treat workers less favourably because of whistleblowing.

Any investigation into allegations of potential malpractice will not influence or be influenced by any Service procedures that may already affect a member of staff.

Where a whistleblower is victimised or dismissed in breach of the Act, they can bring a claim to an employment tribunal for compensation.

3.6.2 External Disclosure (through prescribed regulators or wider disclosures)

If a worker makes a qualifying disclosure to a prescribed person, it will be a protected disclosure provided that the worker:

- makes the disclosure in good faith;
- reasonably believes that the information and allegations it contains are substantially true; and
- reasonably believes that the matter falls within the description of matters for which the person or body has been prescribed (e.g. breaches of health and safety regulations can be brought to the attention of the Health and Safety Executive or appropriate local authority).

As to all external disclosures, they must show a factual basis for their belief; and as to wider public disclosures (unless there is some good reason why not) the concern should have been raised internally or with a prescribed regulator first.

3.7 Detrimental Treatment

Any allegation of detrimental treatment will be fully investigated. Where an allegation is found to be substantive, this will be viewed as a serious matter within the context of the Disciplinary Policy and Procedure and action will be taken accordingly.

Employees protected by the Employment Rights Act 1996 and the Public Interest Disclosure Act 1998 are entitled to complain to an Employment Tribunal that they

Whistleblowing

have been subjected to detriment or have been unfairly dismissed by their employer for making a protected disclosure.

3.8 Trade Union Advice

Employees/workers wanting to raise concerns can seek help, advice and representation from their trade union representative.

3.9 False or Malicious Allegations

Any allegation will be fully investigated. Where an allegation is found to be false or malicious, this will be viewed as a serious matter within the context of the Disciplinary Policy and Procedure and action will be taken accordingly.

Where appropriate, the Organisation will seek to claim costs against the employee in circumstances where false or malicious allegations are made.

4 People Impact Assessment

There is no potential or actual differential impact on individuals. The policy is in line with the NFCC Core Code of Ethics for Fire and Rescue Services. Translation services are available upon request.

5 Review

5.1 This Service Order will be subject to review at 2 yearly intervals or following significant change to organisational structure, personnel, procedures or legislation, etc.



Bedfordshire
Fire & Rescue Service

Service Information System Policies and Procedures

Document Ref No: V10 06/07

Version: 3

Reference holder/Owner: Steve Frank, Head of Strategic Support and Assurance

Author: Lauren Fair, Business Support Manager

Reviewer: Lauren Fair, Business Support Manager

Issue date: 27.10.2022

Review date: 01.10.2024

Approved by: HSSA

Customer Care Policy Statement and Complaints and Compliments Procedure

Summary:

The Service will approach Customer Care in a pro-active and re-active manner. Pro-actively, the Service will measure the customer’s perceived satisfaction levels using a range of consultation measures. Targets will be set against Best Value Performance Indicators that will also be open to scrutiny via audit. In conjunction with this, staff will be encouraged to express ideas for improvements via a Staff Suggestion Scheme.

The Service will adopt customer care systems that are procedure based, simple and easy to use, and allow the exchange of information between user and provider. This will allow the Service to identify good and bad practice and to therefore modify our future approach and thus lead to continuous improvement.

The Service recognises that Best Value Principles should form part of good management practice. To that end the Service has a stated aim that will ensure the principles of Best Value are adopted throughout the organisation, and the desired culture of the Service is set out in Service Values. The Service also recognises the duties that Best Value legislation places upon it in terms of satisfying customer needs.

Users of the Service are limited in number. It is vital therefore that a balance is struck between perception of the services provided and that which is delivered. Therefore, the Service will also adopt a re-active Customer Care approach. This will involve consulting with users of the Service, be it emergency response, external training courses or fire safety / education based.

Further Information: Previously V0106 Customer Care Policy Statement and v120401 Complaints and Compliments

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1 Organisational Responsibility

- | | | |
|-----|--|---------------------------|
| 1.1 | The Governance team is the department with the responsibility needed to be the designated manager responsible for ensuring this policy is effectively implemented. | Governance Team |
| 1.2 | Adequate resources, including finance, will be made available to enable this policy to be effectively implemented. | Corporate Management Team |

2 Policy Text

2.1 Policy

The Customer Relations Officer (CRO) for Bedfordshire Fire and Rescue Service (BFRS) is the Assistant Chief Officer (Finance and Corporate Services).

All complaints are acknowledged within seven working days.

There are three stages for handling complaints.

All complaints/compliments are forwarded to the Business Support Manager (BSM) to be logged on a central database. This includes complaints that are not of a 'formal' nature regarding driving of Service vehicles/appliances where CCTV footage has to be viewed.

The Business Support Manager will be responsible for collating all information relating to Customer Complaints and Compliments.

Bedfordshire Fire and Rescue Service may modify its approach or behaviour in response to complaints or compliments received, where applicable.

Should the complainant remain unsatisfied, it becomes their responsibility to refer the matter to the Ombudsman.

All customer complaints/compliments are open to scrutiny and audit.

The appropriate Corporate Management Team (CMT) Member has the day-to-day responsibility for ensuring that Customer Complaints / Compliments procedures are adhered to in relation to their function for reporting and investigation.

This Service Order relates to complaints received from members of the public. Any internal complaints received from BFRS employees should be referred to the appropriate CMT member to investigate if applicable.

Complaints against Fire and Rescue Authority Elected Members, where they have breached the Members' Code of Conduct, should be submitted to the Monitoring Officer, Bedfordshire Fire and Rescue Authority, Southfields Road, Kempston Bedford, MK42 7NR. Arrangements for dealing with allegations that a member has breached the Code of Conduct are included in the Authority's Handbook [here](#).

2.2 Public Consultation Comments

On occasion, comments are received as a result of public consultation (e.g. Community Risk Management Plan, Customer Satisfaction Surveys, etc.) which could be deemed as a complaint/compliment. In order to achieve consistency across the Service:

- The Communications and Engagement Manager forwards all compliments /positive feedback and complaints/negative comments received from public consultations to the Business Support Manager with details of the type of consultation, comments, date the information was received and a copy of the comment/complaint.
- The Communications and Engagement Manager will keep a record of public consultation comments.
- The Business Support Manager is responsible for assessing the comments from public consultations monthly, bearing in mind content and timescales, and determines whether the comments should be subject to the complaints and compliments procedure.
- The Business Support Manager will advise the Communications and Engagement Manager of the decision reached, so that, as necessary, the matter may be appropriately acknowledged as part of the complaints and compliments procedure.

2.3 Management Procedure – Complaints and Compliments

		Responsible Officer
Step 1	All complaints / compliments will be forwarded immediately to the Business Support Manager (BSM). (A written summary of verbal notifications should be provided).	Receiver of complaint / compliment
Step 2	The BSM will log, and thereafter update, details of all complaints / compliments on a central database and record on form FSE 254 for complaints only. In the case of a complaint, the BSM will send an acknowledgement, complete with reference number, to the person making the complaint within 7 working days of receipt of details of the complaint.	BSM
Step 3	If the customer contacts the Service after receiving their acknowledgement, it will be the responsibility of the BSM to refer the caller to the appropriate person who will be dealing with the complaint.	BSM
Step 4	The BSM will pass the information of a complaint via a FSE 254 onto the relevant CMT Member or respective Deputy. If the respective CMT Member or Deputy is not available to refer	BSM

Customer Care Policy Statement and Complaints and Compliments Procedure

	to in the first instance then, dependant on the nature of the complaint and the urgency with which a resolution is required, it will be the responsibility of the Duty Officer to ensure that the Customer Complaints / Compliments procedures are adhered to.	
Step 5	The CMT Member (or Deputy) will take further action as necessary to resolve the issue within 10 working days and will inform the BSM of the outcome (Stage 1) .	CMT Member (Duty Officer)
Step 6	The BSM will monitor progress to ensure timescales are adhered to.	BSM
Step 7	If further action is required after the initial 10-day period, the CMT Member (or Deputy) will transfer the investigation to another CMT member to consider the appropriate action to resolve the complaint within a further 10 working days (20 working days in total) and advise the BSM that this has been done. (Stage 2)	CMT Member
Step 8	If no satisfactory conclusion is reached, the CMT Member (or Deputy) will advise the BSM who will refer the complaint to the Customer Relations Officer (ACO) (Stage 3) .	CMT Member SAM
Step 9	The ACO will then have a further 10 working days to take whatever action deemed necessary to bring the matter to a satisfactory conclusion. (30 working days in total). The ACO will keep the BSM informed of any actions or recommendations made, which will be entered onto the database.	ACO
Step10	If the customer is still not satisfied at this time, it will then become the responsibility of the customer to take the matter to the Ombudsman.	Customer
Step11	Once the complaint has been satisfied, at any stage information is recorded on the FSE 254 and all correspondence kept on file and database updated by the BSM.	CMT Member BSM
Step12	It will be the responsibility of the ACO to up-date the BSM with any findings or recommendations that eventually come from the Ombudsman.	ACO
Step13	The information recorded on the database will be collected on a monthly basis. Numbers and types of Complaints and Compliments are reported to the Fire and Rescue Authority on	BSM

	a quarterly basis and annually to the Audit and Standards Committee. Compliments are reported in the Blue Bulletin.	
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3 People Impact Assessment

- 3.1 The Governance team has received training in promoting an accessible service, and the EDI team should notify Governance where there is additional accessibility needs of individuals that are known to them.
- 3.2 Translation services are available if required.

4 Review

- 4.1 This Service Order will be subject to review at 3 yearly intervals or following significant change to organisational structure, personnel, procedures or legislation etc.



Bedfordshire
Fire & Rescue Service

Service Information System Policies and Procedures

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