



BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

Members of Audit and Standards Committee.

Bedford Borough Councillors: M Headley

Central Bedfordshire Councillors: F Chapman, J Chatterley, P Downing and P Duckett

Luton Borough Councillors: Y Waheed

A meeting of **Audit and Standards Committee** will be held at **Conference Room, Fire and Rescue Service Headquarters, Kempston, Bedford MK42 7NR** on **Thursday, 6 December 2018** starting at **10.00 am**.

John Atkinson
Secretary/Monitoring Officer

A G E N D A

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

Item	Subject	Lead	Purpose of Discussion
4.	Minutes	Chair	To confirm minutes of the meeting held on 25 September 2018 (Pages 5 - 12)
5.	Public Participation		To receive any questions put to the Authority under the Public Participation Scheme
6.	Internal Audit Progress Report (RSM)	RSM	To consider a report (Pages 13 - 20)
7.	Audit and Governance Action Plan Monitoring - Exception Report and Summary Analysis	ACO	To consider a report (Pages 21 - 28)
8.	Review of 'Monitored Policies'	ACO	To consider a report (Pages 29 - 36)
9.	Report on Registration of Interests and Gifts/Hospitality	Secretary/ Monitoring Officer	To consider a report (Pages 37 - 38)
10.	Statement of Assurance	OAM	To consider a report (Pages 39 - 64)
11.	Review of the Effectiveness of the Authority's Auditors	HFT	To consider a report (Pages 65 - 78)
12.	Corporate Risk Register	ACO	To consider a report (Pages 79 - 86)
13.	Review of Work Programme 2018/19	ACO	To consider a report (Pages 87 - 92)

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

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

14.	FRA Requested Report	ACO	To consider a report
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Item	Subject	Lead	Purpose of Discussion
Next Meeting		10.00 am on 14 March 2019 at Conference Room, Fire and Rescue Service Headquarters, Kempston, Bedford MK42 7NR	

DECLARATIONS OF INTEREST

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

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

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**MINUTES OF THE AUDIT AND STANDARDS COMMITTEE
MEETING HELD ON 25 SEPTEMBER 2018 AT 10.00am**

Present: Councillors Headley (Chair), Chapman, Chatterley, Downing and Duckett

Mr J Atkinson, ACO Z Evans and Mr G Chambers

Ms K Storey, Ernst & Young

Mr D Harris, RSM

Mr B Standing, Browne Jacobson LLP

18-19/AS/016 Apologies

16.1 Apologies for absence were received from Cllr Waheed.

18-19/AS/017 Declarations of Disclosable Pecuniary and Other Interests

17.1 There were no declarations of interest.

18-19/AS/018 Communications

- 18.1 The Assistant Chief Officer referred to RSM's Emergency services sector update September 2018 that had been circulated after the publication of the agenda.
- 18.2 The briefing contained a section on "the dark art of collaboration assurance". The Assistant Chief Officer advised that progress on the collaboration projects that the Service was involved in was reported regularly to Members at meetings of the full Authority. RSM, the internal auditors, had also undertaken an audit of Collaboration.
- 18.3 The Assistant Chief Officer reported that she would pass the briefing on to the Blue Light Collaboration Board for information.
- 18.4 The first question for the Committee's consideration under the Fire sector section of the update was *"Are you satisfied that your statistics are in line with national trends, and if not, do you have any mechanisms to ensure the outlying areas are investigated and action taken?"*
- 18.5 The Committee was advised that operational statistics were reported to and scrutinised by the Service Delivery Policy and Challenge Group.
- 18.6 The Committee considered further questions on the recent HMICFRS inspection as follows: *"Have you considered how your service will use the inspections as a source of assurance and ensure any potential duplication of assurance is minimised?"* and *"Has the impact on resources within the service been considered and planned for?"*
- 18.7 The Assistant Chief Officer reported that it was not yet fully known what the outcome from the inspections would be as the inspection reports from the first tranche were still awaited. This would be investigated further when the reports were published. The issue of duplication of effort has been considered and the equality peer review postponed until it is known how much will be covered by the HMICFRS inspection, instead an internal assessment had been completed against the framework.
- 18.8 The significant impact on the Service's resources in supporting the inspection was recognised.

- 18.9 In response to a question, the Committee was advised of a wide range of collaborative projects with other fire and rescue services. These included the ICT Shared Service, the sharing of Area Commanders with Cambridgeshire Fire and Rescue Service, the Fire and Rescue Indemnity Company with eight other fire and rescue services, the procurement of Personal Protective Equipment (PPE) and Fleet procurement with a large number of other fire and rescue services to name a few.
- 18.10 In response to a question it was confirmed there were currently no plans in place to merge with another fire and rescue service, although it was noted that mergers had taken place in other parts of the country.
- 18.11 Councillor Downing reported on the CIPFA conference on effective contract management that he had recently attended. He had circulated the slides to other Members of the Authority for information and would be producing notes so that this issue could be discussed at the forthcoming Member Development Day.

RESOLVED:

That the communication be received.

18-19/AS/019 Minutes

RESOLVED:

That the Minutes of the meeting held on 6 July 2018 be confirmed and signed as a true record.

18-19/AS/020 Public Participation

- 20.1 There were no members of the public present at the meeting.

18-19/AS/021 Annual Audit Letter for year ended 31 March 2018

- 21.1 Ms K Storey, Ernst & Young, submitted the Annual Audit Letter for the Year Ended 31 March 2018 which communicated the key issues following the completion of the audit procedures carried out by Ernst & Young, as was required under the National Audit Office's Code of Practice.
- 21.2 It was noted that the content of the letter had been considered by the Committee at its last meeting when it had received the Annual Audit Results Report. This included discussion around the uncorrected misstatement of £161,000 arising from a better than forecast outturn for the Bedfordshire Pension Fund.
- 21.3 Ms Storey also confirmed that there would be no change to the annual audit fee, as reported at the last meeting.

RESOLVED:

That the submitted Annual Audit Letter dated August 2018 be received.

18-19/AS/022 Internal Audit Progress Report

- 22.1 Mr D Harris, RSM, introduced the report on progress made against the internal audit plan for 2018/19.
- 22.2. He advised that the governance audit was still in draft following a meeting with the Chief Fire Officer and it was anticipated that the final draft would be issued by the end of that week.
- 22.3 The Use of Risk Management Information was also currently in progress, with dates set for four of the remaining five audits in the programme.
- 22.4 Information was awaited from Cambridgeshire Fire and Rescue Service in relation to the audit of cyber security. It may be that the two Services' own assurance arrangements resulted in this being removed from the audit programme.
- 22.5. It was noted that a new Head of ICT had recently been appointed and one of the key tasks of the role would be to ensure that the appropriate cyber security arrangements were in place.

- 22.6 The Chair commented that the Committee must be kept informed of the assurance arrangements, regardless of whether this was through internal audit or management controls.
- 22.7 In response to a question, Mr Harris expressed the view that the two issues that could have the most significant impact on the Service in the future were collaboration and ICT.

RESOLVED:

That the report be received.

18-19/AS/023 Local Government Act 1972, Schedule 12A, Paragraph 3 of Part 1: Exclusion of the Public

RESOLVED:

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

Item

Pensions Investigation

(Please note: the Minute on this item is attached as a confidential appendix to these Minutes.

Councillor Duckett left the meeting during the discussion of the item and Councillor Chapman left at the conclusion of the item.

Following the conclusion of this item, the Committee returned to public session.)

18-19/AS/024 Audit and Governance Action Plan Monitoring - Exception Report and Summary Analysis

- 24.1 The Assistant Chief Officer presented the Committee with a summary statistical analysis of actions arising from internal audit reports over the last three financial years to date and from the Authority's current Annual Governance Statement.

24.2 A total of one high priority, twenty-five medium priority and forty-eight low priority actions had been agreed over the reporting period, of which one medium priority and two low priority actions were still in progress.

24.3 The three actions arising from the Annual Governance Statement were still in progress.

RESOLVED:

That the report be received.

18-19/AS/025 Review of the Fire Authority's Effectiveness

25.1 The Assistant Chief Officer introduced her report which set out proposals for the review of the Fire and Rescue Authority's effectiveness in 2018/19.

25.2 It was noted that only two questionnaires had been completed as part of the process in 2017/18.

25.3 It was suggested that, as there was a governance review in progress, and as it was likely that there would be a number of new Members appointed onto the Authority in 2019, the review of the Authority's effectiveness should not take place this year, and further consideration be given to the frequency of review next year.

RESOLVED:

That the Annual Review of the Fire Authority's Effectiveness be deferred for one year.

18-19/AS/026 Corporate Risk Register and Review of Corporate Risk Management

26.1 The Assistant Chief Officer presented an update on the review of the Corporate Risk Register. All changes and updates to risks had been considered by the relevant Policy and Challenge Group.

26.2 There had been four updates to risks in the Corporate Services Risk Register. There had been no changes and no updates to the other Risk Registers.

RESOLVED:

1. That the continuing development of the Service's Corporate Risk Register be acknowledged.
2. That it be acknowledged that the appropriate Policy and Challenge Groups have considered and reviewed controls proposed to reduce the identified risks.

18-19/AS/027 Work Programme

27.1 The Committee considered the proposed work programme for 2018/19.

27.2 It was noted that the Committee had agreed to receive a report on abatement earlier in the meeting and this was to be programmed for its next meeting.

RESOLVED:

That the Committee's Work Programme for 2018/19 be received, with the inclusion of a report on abatement for the Committee's meeting on 6 December 2018.

The meeting closed at 12.32pm

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For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
6 December 2018
Item No. 6

REPORT AUTHOR: ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

SUBJECT: INTERNAL AUDIT PROGRESS REPORT 2018/19

For further information on this report contact: Karen Daniels
Service Assurance Manager
Tel No: 01234 845013

Background Papers: RSM Strategy for Internal Audit
Bedfordshire Fire Authority 2018/19 to 2020/21

Implications (tick ✓):

LEGAL			FINANCIAL	
HUMAN RESOURCES			EQUALITY IMPACT	
ENVIRONMENTAL			POLICY	
CORPORATE RISK	Known	✓	OTHER (please specify)	
	New		CORE BRIEF	

Any implications affecting this report are noted at the end of the report.

PURPOSE:

To receive and consider a report on progress made against the internal audit plan for 2018/19.

RECOMMENDATION:

That the submitted report be received.

1. Introduction

1.1 An internal audit plan for 2018/19 was agreed by this Committee at its meeting on 28 March 2018.

1.2 A report by RSM (previously Baker Tilly & RSM Tenon) on progress made against the internal audit plan for 2018/19 is appended for Members' consideration.

ZOE EVANS

ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)



BEDFORDSHIRE FIRE & RESCUE AUTHORITY

Internal Audit Progress Report

Audit and Standards Committee

6 December 2018

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





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

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

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

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

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

1 PROGRESS UPDATE

The internal audit plan for 2018/19 was approved by the Audit & Standards Committee in March 2018. Below provides a summary update on progress against that plan and summarises the results of our work to date.

Audit Assignments completed since the last Audit & Standards Committee

We have finalised one report since the previous meeting.

Assignments	Date Planned	Opinion issued	Actions agreed		
			H	M	L
Use of Risk Information	Final Report		0	1	2
Governance	Draft Report – Issued 2 August 2018, revised draft issued 8 October 2018.				
Key Financial Controls	Fieldwork in progress				
Risk Management	14 January 2019				
Asset Management	11 February 2019				
Follow Up	4 March 2019				
Cyber Security	We are currently liaising with Cambridgeshire and Peterborough Fire Authority to agree the timing and scope of this review as this will be undertaken as a joint review in quarter 4.				

2 OTHER MATTERS

2.1 Head of Internal Audit Opinion

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

We have not issued any negative opinions to date in relation to 2018/19 and therefore anticipate issuing a positive opinion at the year end (subject to the remaining audits).

2.2 Changes to audit plan

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

2.3 Information and briefings

We will be issuing our next Emergency Services sector briefing in November 2018 and this will be included on the agenda for the Committee if it has been issued in time.

FOR FURTHER INFORMATION CONTACT

Name: Louise Davies, Client Manager

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For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
6 December 2018
Item No. 7

REPORT AUTHOR: ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

SUBJECT: AUDIT AND GOVERNANCE ACTION PLAN MONITORING: EXCEPTION REPORT AND SUMMARY ANALYSIS

For further information on this report contact: Karen Daniels
Service Assurance Manager
Tel No: 01234 845013

Background Papers:

- Action Plans contained in Internal Audit Reports
 - Action Plan contained in the current Annual Governance Statement
 - Audit Outcome Monitoring reports and Minutes from the Policy and Challenge Group meetings
-

Implications (tick ✓):

LEGAL			FINANCIAL	
HUMAN RESOURCES			EQUALITY IMPACT	
ENVIRONMENTAL			POLICY	
CORPORATE RISK	Known	✓	OTHER (please specify)	
	New		CORE BRIEF	

Any implications affecting this report are noted at the end of the report.

Item 7.1

PURPOSE:

To present Members with a summary statistical analysis of actions arising from internal audit reports over the last three financial years to date and from the Fire and Rescue Authority's current Annual Governance Statement; together with any exception report on those actions currently in progress for which the relevant Policy and Challenge Group has received a proposal to extend the original timing for completion.

RECOMMENDATION:

That Members receive the report and consider any issues arising.

1. Introduction

1.1 The Audit and Standards Committee has previously agreed that a full monitoring report of current progress on applicable Audit and Governance Statement action plans should be made to each meeting of the appropriate Policy and Challenge Group; and that the Audit and Standards Committee should receive a summary analysis of action plans together with a full exception report of all actions in progress for which a Policy and Challenge Group has received a proposal for an extension to the original completion date.

1.2 This is the second summary analysis and exception report to the Audit and Standards Committee for the year 2018/19 and it incorporates information from all monitoring reports made to Policy and Challenge Groups in the reporting period to date.

2. Audit and Governance Action Plans Summary Analysis

2.1 The Audit Action Plans Summary Analysis (attached as Appendix A) provides a summary statistical analysis of the status of all actions arising from audit reports received over the last three financial years (ie 2016/17 to date).

2.2 The report provides the following details for each audit:

- Audit report title and date;
- Responsible Policy and Challenge Group;

- Total number of actions arising and their prioritisation;
- Number of actions completed (by priority) subject to follow-up audit;
- Number of actions completed (by priority) for which a subsequent or no further follow-up is required;
- Number of actions (by priority) still in progress; and
- Number of extensions to original completion dates that have been required in respect of all actions.

2.3 It should be noted that actions which are shown as completed for which a subsequent or no further follow up required include:

- High and medium priority actions for which a subsequent or follow-up audit has been successfully completed.
- All completed low priority actions - for which a subsequent or follow-up audits are not undertaken; and
- Actions which the Auditors have designated as 'superseded', ie actions which have been replaced, on follow-up audit, by a new action. In such cases, the new actions are included against the relevant follow up audit.

2.4 The report shows that a total of 1 High Priority, 26 Medium Priority and 50 Low Priority actions have been agreed over the reporting period, of which, 0 High, 2 Medium and 4 Low are still in progress.

2.5 The Annual Governance Statement Action Plan for 2017/18 had three actions in 2017/18 all of which are still in progress.

3. Audit Action Plans Exception Report

3.1 The Audit Action Plans Exception Report provides details of all actions arising from internal audits which are still in progress and for which the relevant Policy and Challenge Group has been requested to consider an extension to the original timing for completion.

3.2 There is no requests to extend the original completion date.

4. Governance Action Plan Exception Report

4.1 The Governance Action Plan Exception Report provides details of actions arising from the Authority's 2017/18 Annual Governance Statement (which was formally adopted by Audit and Standards Committee, on behalf of the Authority, at their meeting on 6 July 2018) which are still in progress.

4.2 For the current period there are no exception report(s).

5. Organisational Risk Implications

5.1 The actions identified within internal audit reports and the Annual Governance Statement represent important improvements to the Authority's current systems and arrangements. As such, they constitute important measures whereby the Authority's overall management of organisational risk can be enhanced.

5.2 In addition, ensuring effective internal audit arrangements and the publication of an Annual Governance Statement are legal requirements for the Authority and the processes of implementation, monitoring and reporting of improvement actions arising therefore constitute an important element of the Authority's governance arrangements.

ZOE EVANS

ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

Audit and Annual Governance Statement Action Plans Summary Analysis

Audit Report & Date	Policy & Challenge Group	Total Actions			Actions Completed (subject to Follow up audit)			Actions Completed/ Superseded (no further Follow-up required or confirmed by follow up audit)			Actions Currently in Progress			No of Completion Extensions Required to Date (All Actions)		
		H	M	L	H	M	L	H	M	L	H	M	L	H	M	L
Key Financial Controls (Apr 2016)	Corporate Services	-	-	3	-	-	-	-	-	3	-	-	-	-	-	-
IT Shared Service (May 2016)	Corporate Services	-	-	2	-	-	-	-	-	2	-	-	-	-	-	-
Follow-up – Fuel Cards (May 2016)	Corporate Services	-	1	-	-	-	-	-	1	-	-	-	-	-	-	-
Follow-up – Training and Development of Operational Staff (May 2016)	Human Resources	-	1	-	-	-	-	-	1	-	-	-	-	-	-	-
Fleet Management (Nov 2016)	Corporate Services	1	1	4	-	-	-	1	1	4	-	-	-	-	-	-
Stock and Inventory (Dec 2016)	Corporate Services	-	2	1	-	-	-	-	2	1	-	-	-	-	-	-
Risk Protection Pool (Jan 2017)	Corporate Services	-	1	-	-	-	-	-	1	-	-	-	-	-	-	-
Key Financial Controls (Feb 2017)	Corporate Services	-	1	3	-	-	-	-	1	3	-	-	-	-	-	-
Data Quality – Incident Reporting System (Feb 2017)	Service Delivery	-	3	2	-	-	-	-	3	2	-	-	-	-	-	-
Governance – Transparency and Decision Making (May 2017)	Corporate Services	-	3	2	-	-	-	-	3	2	-	-	-	-	-	-
Governance – Transparency and Decision Making (May 2017)	Human Resources	-	-	2	-	-	-	-	-	2	-	-	-	-	-	2
Retained Recruitment (Apr 2017)	Human Resources	-	1	5	-	-	-	-	1	5	-	-	-	-	-	-

Audit and Annual Governance Statement Action Plans Summary Analysis

Audit Report & Date	Policy & Challenge Group	Total Actions			Actions Completed (subject to Follow up audit)			Actions Completed/ Superseded (no further Follow-up required or confirmed by follow up audit)			Actions Currently in Progress			No of Completion Extensions Required to Date (All Actions)		
		H	M	L	H	M	L	H	M	L	H	M	L	H	M	L
Follow up - Fuel Cards (May 2017)	Corporate Services	-	-	1	-	-	-	-	-	1	-	-	-	-	-	-
Risk Management (May 2017)	Corporate Services	-	4	-	-	-	-	-	4	-	-	-	-	-	-	
Procurement – Tendering (Aug 2017)	Corporate Services	-	-	2	-	-	-	-	-	2	-	-	-	-	-	
Collaboration – Policing and Crime Act 2017 (Nov 2018)	Service Delivery	-	1	4	-	1	-	-	-	4	-	-	-	-	-	
Pensions Board (Jan 2018)	Human Resources	-	-	4	-	-	-	-	-	4	-	-	-	-	-	
Key Financial Controls (Jan 2018)	Corporate Services	-	-	3	-	-	-	-	-	3	-	-	-	-	-	
Payroll – Key Controls and New System Benefits (Apr 2018)	Human Resources	-	2	2	-	2	-	-	-	1	-	-	1	-	-	
Risk Management (Apr 2018)	Corporate Services	-	3	7	-	3	-	-	-	6	-	-	1	-	1	
Follow up – Fleet Management & Stock and Inventory (Jun 2018)	Corporate Services	-	1	1	-	-	-	-	-	1	-	1	-	-	-	
Use of Risk Information (Sep 2018)	Service Delivery	-	1	2	-	-	-	-	-	-	-	1	2	-	-	
Totals		1	26	50	-	6	-	1	18	46	-	2	4	-	-	3

Governance Action Plan Exception Report

Annual Governance Statement Action Plan from 2017/18 to be completed in 2018/19				
Year	Total Actions	Actions Completed	Actions in Progress	No of Completion Extensions Required to Date (All Actions)
2017/18	3	1*	2	0

* *Deferred to 2019/20*

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For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
6 December 2018
Item No. 8

REPORT AUTHOR: ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

SUBJECT: REVIEW OF MONITORED POLICIES

For further information on this Report contact: Nicky Upton
Democratic and Regulatory Services Supervisor
Tel No: 01234 845149

Background Papers:

National Documents referred to in the report.

Implications (tick ✓):

LEGAL		✓	FINANCIAL	✓
HUMAN RESOURCES		✓	EQUALITY IMPACT	✓
ENVIRONMENTAL			POLICY	✓
CORPORATE RISK	Known	✓	OTHER (please specify)	
	New		CORE BRIEF	

Any implications affecting this report are noted at the end of the report.

PURPOSE:

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

RECOMMENDATION:

That Members consider the arrangements in place for the Protected Reporting (Whistleblowing) policy, the Anti-Fraud, Bribery and Corruption policy incorporating the National Fraud Initiative (NFI), Use of Regulation of Investigatory Powers Act 2000 (RIPA) and the Authority's Complaints and Compliments process and note arrangements for their review.

Introduction

- 1.1 The agreed terms of reference for the Audit and Standards Committee include the monitoring of the policies on Whistleblowing, Anti-fraud, Bribery and Corruption incorporating the National Fraud Initiative (NFI), and Complaints and Compliments. The Audit and Standards Committee received papers in their meetings of 5 December 2012, 11 February 2014, 15 January 2015 and 10 December 2016 which provided them with information in respect to the arrangements for the review of the Protected Reporting (Whistleblowing) Policy, the Anti-fraud, Bribery and Corruption Policy and the Authority's Complaints and Compliments process.
- 1.2 The review of the Regulation of Investigatory Powers Act 2000 (RIPA) was undertaken for the first time in 2016, it will be reviewed again in 2020 subject to any changes in privacy legislation.
- 1.3 The Whistleblowing and Anti-Fraud, Bribery and Corruption policies are included in the Authority's Handbook which, together with the Complaints and Compliments process, are published on the Service's Website at <https://bedsfireresauth.moderngov.co.uk/ieListDocuments.aspx?CId=141&MId=319&Ver=4&Info=1> and <https://www.bedsfire.gov.uk/About/Governance/Complaints-Comments-and-Compliments.aspx>

2. Protected Reporting (Whistleblowing)

- 2.1 The Protected Reporting (Whistleblowing) Policy and procedure take account of the requirements of the Employment Rights Act 1996, the Public Interest Disclosure Act 1998 and the Enterprise and Regulatory Reform Act (2013).
- 2.2 The Protected Reporting (Whistleblowing) Policy was introduced in December 2004 and updated in March 2006, January 2009 and August 2015 and is currently under review. In their meeting of 11 February 2014 Members were advised of requirements of the Enterprise and Regulatory Reform Act 2013 Sections 17-20.
- 2.3 The following changes were incorporated into the planned review of the Protected Reporting (Whistleblowing) policy in August 2015 these included:
- The narrowing of the definition of 'protected disclosure' to those made in the 'public interest'.
 - Removed the requirement that a worker or employee must make a protected disclosure in 'good faith'.
 - Reinforced the requirement to protect whistleblowers from bullying or harassment by co-workers.
 - Clarified the meaning of 'worker' for the purpose of defining who comes within the remit of the policy and associated procedure.
- 2.4 Within the last twelve months to November 2018, no complaints had been received under the Protected Reporting (Whistleblowing) policy.

3. Anti Fraud, Bribery and Corruption

- 3.1 Members of the Audit and Standards Committee received information in their meetings of 5 December 2012, 11 February 2014, 15 January 2015 and 10 December 2015 informing them of the Service's arrangements in relation to the Anti-Fraud, Bribery and Corruption Policy which incorporates the Service's participation in the National Fraud Initiative. The policy was reviewed and was re-issued 21 January 2015 and updated 24 November 2015. The policy was reviewed 11 November 2016, 10 April 2018 and as it remains current it will be reviewed again April 2020. The Service Orders providing guidance on bribery – Anti bribery guidance for all employees (ref V10 27/01) and guidance for managers (V10 27/02), were reviewed in 15 December 2016 as they remain current they will be reviewed again in December 2019.
- 3.2 In 2018 there has been no cases of suspected fraud.

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

- 4.1 The Regulation of Investigatory Powers Act 2000 (RIPA) as amended by the Regulation of Investigatory Powers (Directed Surveillance and Covert Human Intelligence Sources) Order 2010 specifies that Fire Authorities are entitled to authorise directed surveillance all be it under very strict and specified criteria.
- 4.2 In July 2015 the Service introduced a policy and related procedures enabling the use of Directed Surveillance for the purposes of investigation in respect of ensuring compliance with formal notices (eg Prohibition Notices) served under the Regulatory Reform (Fire Safety) Order 2005.
- 4.3 The policy was subsequently updated in April 2016 to broaden the range of officers that could authorise its use. To date no application has been made to use any form of Directed Surveillance.
- 4.4 The Service provides annual returns on the use of RIPA as required under the current legislation to the Information Commissioner and has provided nil returns since 2016.

5. Complaints and Compliments

- 5.1 The Service's Complaints and Compliments Policy outlines its commitment to deal with complaints in a quick and effective manner. The Policy was introduced in July 2001 and has been regularly reviewed since.
- 5.2 In their meeting of 8 December 2016 Members were advised that the policy was reviewed and updated 11 March 2015 and would be reviewed in 2016. Following a review the Policy was updated 10 November 2016 and June 2017 with only minor changes and will be reviewed again June 2019.
- 5.3 The Service Assurance Manager is responsible for maintaining the register of customer compliments and complaints, which is available for inspection on request.
- 5.4 Members are regularly advised of the variety of complaints and compliments received by the Service from the section reported in the Information Bulletin presented to each meeting of the Fire Authority.

- 5.5 These Bulletins also note the number of complaints received by the Service, over the period in question, which have progressed past Stage 1 of the Service's complaints handling procedures. The Stage 1 procedure involves resolution at Functional Head or Deputy Functional Head level within ten working days.
- 5.6 Members noted that no trends had been identified but that the Service reviewed complaints to ensure any appropriate action was taken to modify its practices or procedures.
- 5.7 Members are advised that in the last twelve months there has been one complaints received passed Stage 1. This was resolved at Stage 2.
- 5.8 For Members' information, a note of compliments and complaints recorded in 2017/18 and 2018/19 (to 31 October 2018) are noted as an Appendix A & B to this report.
- 6 National Fraud Initiative
- 6.1 Since 1996 the Government has run the National Fraud Initiative (NFI). The Service participates in this exercise that matches electronic data within and between public and private sector bodies to prevent and detect fraud. The NFI compares information held by different organisations to identify potentially fraudulent claims and overpayments. Examples of data used include payroll, pension and benefit payments. The NFI works within a strong legal framework, including the Data Protection Act 1998, which protects individuals' personal data.
- 6.2 The 18/19 process commenced in October 2018 when the Service's data was submitted. Matches are expected to be released in January 2019 at which point investigations will be carried out as necessary.

ZOE EVANS
ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

Compliments

2017/18		2018/19	
Month	Number	Month	Number
April	3	April	3
May	5	May	2
June	3	June	0
July	2	July	5
August	0	August	6
September	11	September	6
October	1	October	5
November	7	November	
December	4	December	
January	2	January	
February	2	February	
March	10	March	
Year Total	50	Year Total	27

Complaints

2017/18		2018/19	
Month	Number	Month	Number
April	0	April	1
May	0	May	1
June	0	June	4
July	0	July	0
August	0	August	5
September	2	September	1
October	1	October	2
November	1	November	
December	1	December	
January	1	January	
February	1	February	
March	1	March	
Year Total	8	Year Total	14

APPENDIX B

2017/18					2018/19 to 31 October 2018				
Nature of Complaint	Complaints Received	Upheld	Not Upheld	Complainant(s) Satisfied?	Nature of Complaint	Complaints Received	Upheld	Not Upheld	Complainant(s) Satisfied?
Summary:	8	5	3	8	Summary:	14	8	5	13
Driving of Service vehicle (including parking).	1		1	Yes	Driving of Service vehicle (including parking).	1		1	Yes
Ex member of staff impersonating a firefighter	1	1		Yes	Inappropriate behaviour	3	1	2	Yes (1 not BFRS staff)
Inappropriate behaviour	2	2		Yes	Noise from stations/incidents	1	1		Yes
Noise from stations/incidents	1	1		Yes	Inaappropriate use of social media	4	4		Yes
Parking of vehicles in Southfields Road, Kempston	1	1		Yes	Inappropriate use of personal information during school visit	1	1		Yes
Response time to incident	1		1	Yes	Smoke coming from smoke house	1	1		Yes
Member of public not contacted by Service following injury sustained at Station Open Day	1		1	Yes	Member of staff using public road/parking for private business use	1		1	Yes
					Treatment of son whilst in fire cadets	1		1	Yes (Stage 2)
					Method used to gain entry to property	1		1	Yes

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For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
6 December 2018
Item No. 9

REPORT AUTHOR: SECRETARY/MONITORING OFFICER

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

For further information on this Report contact: Nicky Upton
Democratic and Regulatory Services Supervisor
Tel No: 01234 845149

Background Papers: None

Implications (tick ✓):

LEGAL		✓	FINANCIAL		✓
HUMAN RESOURCES			EQUALITY IMPACT		
ENVIRONMENTAL			POLICY		
CORPORATE RISK	Known		OTHER (please specify)		
	New		CORE BRIEF		

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

PURPOSE:

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

RECOMMENDATION:

That Members acknowledge the report.

1. Interests

- 1.1 The Localism Act 2011 replaced personal and prejudicial interests with pecuniary interests, and the Fire and Rescue Authority's (FRA) Code of Conduct included other non-statutory interests, as specified. A Member is required to declare at a meeting a Disclosable Pecuniary Interest (DPI) of which he/she is aware, and may not participate in discussion or vote on that matter. The FRA has also agreed that the Member should leave the room during its consideration and this must be recorded in the minutes. Non-statutory interests under the Code are also required to be declared at a meeting.
- 1.2 The FRA's Code of Conduct requires all Members to submit to the Monitoring Officer a list of their DPIs within 28 days of their appointment to the FRA. I can report that all Members have completed and submitted registration of interest forms which have been published on the Service Website and these have been reviewed and re-submitted since June 2018.

2. Gifts/Hospitality

- 2.1 Under the FRA's Code of Conduct a Member is required to give written notice to the Monitoring Officer of any gift, benefit or hospitality in excess of £50 in value (within 28 days of acceptance) received by them as a Member of the FRA from any other person/body. These notifications are then placed in the public register.
- 2.2 No entries have been made in the register during the past year.

JOHN ATKINSON
SECRETARY/MONITORING OFFICER

For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
6 December 2018
Item No. 10

REPORT AUTHOR: HEAD OF SERVICE DEVELOPMENT AND ASSURANCE

SUBJECT: STATEMENT OF ASSURANCE

For further information on this Report contact: Strategic Operational Commander Andy Peckham
Head of Service Development and Assurance
Tel No: 01234 845129

Background Papers: Audit and Standards Committee Paper – Statement of Assurance 6 December 2017

Implications (tick ✓):

LEGAL			FINANCIAL	
HUMAN RESOURCES			EQUALITY IMPACT	
ENVIRONMENTAL			POLICY	✓
CORPORATE RISK	Known	✓	OTHER (please specify)	
	New		CORE BRIEF	

Any implications affecting this report are noted at the end of the report.

PURPOSE:

For Members of the Audit and Standards Committee to receive and approve the Service's Annual Statement of Assurance for 2017/18.

RECOMMENDATION:

That Members scrutinise and review the Statement of Assurance for 2017/18, and subject to any amendment, the Chair of the Committee to sign off the Statement of Assurance for reporting to the full FRA Meeting.

1. Background

- 1.1 The Fire and Rescue National Framework for England (2012) placed a requirement on English Fire and Rescue Authorities (FRAs) to produce and publish an annual Statement of Assurance.
- 1.2 One of the principal aims of the Statement of Assurance is to provide communities, Government, local authorities and partners with an opportunity to make a valid judgement on the performance of their local fire and rescue authority.
- 1.3 In February 2014 the Audit and Standards Committee signed off the Authority's first Annual Statement of Assurance for 2012/13. This was authorised following direction by the Fire and Rescue Authority for an amendment to the Terms of Reference of the Audit and Standards Committee to include:
 - 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.
- 1.4 Therefore, as part of the changes to the Terms of Reference the Statement of Assurance for 2017/18 is attached for approval by Audit and Standards committee.

2. Content of the Statement of Assurance

2.1 The content of the Authority's Statement of Assurance has been developed in line with the guidance issued by the government and includes the following detail:

- **Financial Assurance** - The statement briefly sets out the assessment regard to the authorities' statement of accounts and associated structures procedures in Bedfordshire Fire and Rescue Authority (BFRA) with.
- **Governance Framework** – Details including the current arrangements of the FRA to review the effectiveness of its governance framework, including the system of internal controls.
- **Operational Assurance** – Information regarding legislative structures, the Community Risk Management Plan and consultation, resilience, peer reviews including cross-border, multi-authority and national arrangements; and,
- **Future Improvements** – Details with regard to planned improvements in all areas of the Statement of Assurance where applicable including where plans are underway.

3. Next Steps

3.1 Subject to any amendments and subsequent approval by the Audit and Standards Committee, the Statement of Assurance for 2017/18 will be published on the Service's website.

4. Implications

4.1 Corporate Risk – Known

The Statement of Assurance aims to help Fire and Rescue Authorities strengthen local accountability and provide assurance that the Service is efficient and effective in the delivery of its services to the communities.

4.2 Policy

Any policy change as a consequence of issues raised within this report will go through normal policy development structures.

**STRATEGIC OPERATIONAL COMMANDER ANDY PECKHAM
HEAD OF SERVICE DEVELOPMENT AND ASSURANCE**

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Bedfordshire
Fire and Rescue Service

STATEMENT OF ASSURANCE 2017/18



Bedfordshire Fire and Rescue Authority
Statement of Assurance 2017/18

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1. Introduction

The Government sets out its high level expectations and requirements for Fire and Rescue Authorities through the [Fire and Rescue National Framework \(England\) 2012](#).

The Framework is issued under Section 21 of the [Fire and Rescue Services Act 2004](#) with the stated purpose to give Fire and Rescue Authorities the freedom and flexibility to deliver services to their communities, moving accountability away from Central Government and placing responsibility with local communities.

Under the National Framework, Bedfordshire Fire and Rescue Authority (BFRA) have a responsibility to publish an *Annual Statement of Assurance* which provides a report on the Service's performance in the previous year with regard to:

- **Financial:** How BFRA ensures that public money is properly accounted for, managed, audited and reported along with management of financial assets and the production of the *Annual Statement of Accounts* which is produced in line with accounting codes of practice.
- **Governance:** How BFRA ensures that it conducts its business lawfully and that public money is properly accounted for and managed economically, efficiently and

effectively and that an *Annual Governance Statement* (AGS) is published.

- **Operational:** How BFRA operates within a clear defined statutory framework including key documents such as National Framework (England (2012) and the Fire and Rescue Services Act 2004 etc.

Statements of Assurance are required to be published annually and where possible form part of the existing governance reporting arrangements. This Statement of Assurance is subject to normal scrutiny arrangements which comprise of:

- Approval by the Audit and Standards Committee who oversee the production of the Annual Statement of Assurance;
- Reported to the Full Authority Meeting by the Chair of the Audit and Standards Committee; and,
- Published on the Service's website.

In summary this Statement of Assurance aims to provide information to the communities, government, local authorities and partners in an easy and accessible way in which a valid assessment can be made of their local fire and rescue authority's performance during 2017/18.

2. Financial Assurance

BFRA is a precepting authority; this means that its net cost, after receiving Government Grant and a proportion of local business rates, is met by all council tax payers in Bedford, Central Bedfordshire and Luton as a proportion to the valuation band of their home.

BFRA has the responsibility for ensuring that public money collected by way of grant and council tax is properly accounted for and managed appropriately in accordance with Section 3 of the Local Government Act 1999. This responsibility extends to securing the continuous improvement in which BFRA's functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

As part of managing the financial arrangements of the Authority, BFRA have robust control measures in place for protecting the public purse which are supported by accurate budget monitoring processes which are subject to rigorous scrutiny and reporting.

The Treasurer to the Fire and Rescue Authority (FRA) has the responsibility for ensuring that the right measures are in place to manage the Authority's financial assets that the financial reporting arrangements are

sound and that the Annual Statement of Accounts is prepared in accordance with statutory requirements.

The [Statement of Accounts](#) for the year ending 31st March 2018 is a document that summarises BFRA's transactions for the previous financial year detailing how the funding was used to provide a Fire and Rescue Service to the communities of Bedfordshire and 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 \(AGS\)](#);
- 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 31st March 2018;
- f) The Cash Flow Statement which summarises the changes in the FRAs funds; and,

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 Core Financial Statements and prepared by the Finance Team under the direction of the Head of Finance and Treasurer to the Fire and Rescue Authority.

The Statement of Accounts is signed off by the Chairperson of the Audit and Standards Committee which oversees the audit activity, regulatory framework, accounts and standards of the Service and are prepared in accordance with proper accounting practices that include:

- [Accounts and Audit \(England\) Regulations 2015](#);
- [Code of Practice on Local Authority Accounting in the United Kingdom](#); and,
- International Financial Reporting Standards (IFRS).

BFRA are subject to independent external audit and scrutiny to ensure that appropriate and effective financial arrangements are in place.

At the conclusion of the audit for 2017/18 the Annual Audit Letter was produced which reported on the audit of the Authority's financial statements and an assessment of

the arrangements to achieve value for money in the use of resources.

In summary the auditor's provided an unqualified opinion and stated that the Financial Statements of BFRA:

- **Give a true and fair view of the financial position of Bedfordshire Fire and Rescue Authority as at 31st March 2018 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 2017/18](#).**

In addition, the auditors concluded that on the basis of their work, having regard to the guidance on the specified criteria published by the Comptroller and Auditor General (C&AG), they were satisfied that, in all significant respects, Bedfordshire Fire and Rescue Authority put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31st March 2018.

3. Governance Framework

BFRA is made up of twelve elected members who are appointed in proportion to the number of local government electors in each constituent authority area with Members from the 3 Local Authorities of Bedford, Central Bedfordshire and Luton comprising:

- Three members from Bedford Borough Council;
- Five members from Central Bedfordshire Council; and,
- Four members from Luton Borough Council.

The responsibility for ensuring proper governance arrangements and controls rests with BFRA that enables for the effective exercise of the Authority's functions and the management of risk. The Governance Framework includes systems, processes, culture and values to enable BFRA to monitor the achievement of strategic objectives and consider whether the objectives have led to the delivery of appropriate, cost effective services to the communities of Bedfordshire and stakeholders.

BFRA's governance framework derives from seven core principles identified in the [International Framework: Good Governance in the Public Sector \(CIPFA/IFAC\) 2014, which was reviewed by CIPFA in 2015 and published in 2016.](#)

The seven core principles are:

1. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of the law
2. Ensuring openness and comprehensive stakeholder engagement
3. Defining outcomes in terms of sustainable economic, social and environmental benefits
4. Determining the interventions necessary to optimize the achievement of the intended outcomes
5. Developing the entity's capacity, including the capability of its leadership and the individuals within it
6. Managing risks and performance through robust internal control and strong public financial management
7. Implementing good practices in transparency, reporting and audit to deliver effective accountability.

3.1 Annual Governance Statement

The Annual Governance Statement (AGS) for 2017/18 explains how the Authority manages its governance arrangements and internal control measures. It is an open and transparent account of how the Authority ensures its financial management systems are adequate and effective, as well as ensuring there is a robust and sound system of internal control.

The AGS also explains how BFRA has complied with the Code and also meets the requirements of the Accounts and Audit (England) Regulations 2015 in relation to the publication of an Annual Governance Statement. BFRA'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 to the Authority reports in this role directly to the Chief Fire Officer.

3.2 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. Each year an Internal Audit Plan is produced and developed by the auditors, in conjunction with the Head of Finance and Treasurer to the Fire and Rescue Authority 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 and subject to review by the Corporate Management Team (CMT), prior to being approved by the Audit and Standards Committee. In summary, the plan identifies the audits to be completed each year, including core fundamental systems and other operational systems.

The appointed Internal Auditors also work with both Essex, and Cambridgeshire Fire and Rescue Services as part of a joint contract and where possible are able to audit on areas of commonality and shared service areas across all three FRAs. The work of the audit team complies fully with the requirements of CIPFA's Code of Practice for Internal Audit in Local Government in the UK.

The Annual Internal Audit report for 2017/18 by the Service's appointed internal auditors, RSM, advises that they were satisfied that sufficient internal audit work has been undertaken to allow them to draw a reasonable conclusion on the adequacy and effectiveness of the Authority's arrangements. The report summarises that BFRA has an adequate and effective framework for risk management, governance and internal control.

3.3 External Audit

BFRA 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 Service's external auditors with an opinion whether the Authority is delivering VFM as part of the external auditor's annual report and whether the Authority has proper arrangements for:

- Securing financial resilience; and,
- Challenging how it secures economy, efficiency and effectiveness.

An integral part of this assurance is the role of the external auditor in the annual review report which complies with the statutory requirements governing audit and inspection work, in particular:

- The criteria published by the Comptroller and Auditor General in November 2016.
- The 2017/18 Code of Practice.
- Accounts and Audit Regulations 2015

On the 9th July 2018 External Audit issued an unqualified opinion on the 2017/18 Statement of Accounts.

This means that in the auditor's opinion, the Statement of Accounts provides a true and fair view of the financial position of the Authority and have been prepared properly in accordance with the Code of Practice on Local Authority Accounting. In addition the External Audit also confirmed that in all significant respects that the Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

3.4 Committee and Groups

BFRA 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 and stakeholders.

BFRA meets a minimum of five times per year and have established an Audit and Standards Committee and three Policy and Challenge Groups which align with the structure of the Service to ensure a more interactive relationship between Elected Members and the managers and employees to facilitate the scrutiny role of Members more visibly effective. The Audit and Standards Committee and Policy and Challenge Groups have responsibilities covering all areas of the Service to ensure that the Service is

functioning efficiently and effectively. This is achieved by providing checks and challenges, monitoring performance and approving associated policy and activity. These groups make recommendations on matters within their terms of reference to the Authority according to their area of concern.

The Chairs of the Audit and Standards Committee and Policy and Challenge Groups report any recommendations arising from meetings to each meeting of the Full FRA with on-going policy and decision making 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, human resource, financial and risk considerations prior to being presented to Members of the Authority for formal decision-making. This, together with an appropriate level of delegation to both the Authority Executive and senior managers, enables prompt decision making.

3.5 Review of Authority Effectiveness

The Authority publishes an Annual Review of the Fire Authority's Effectiveness and Record of Member Attendance. Implementation and formal review of the agreed actions arising from the *Annual Review of Effectiveness* is

incorporated as a standing item in each year's Annual Governance Statement. Review of effectiveness, including the processes of Internal and External Audit has ensured that the Authority's overall financial management and corporate governance arrangements continue to be sound.

3.6 Internal Control Framework

BFRA has responsibility for conducting, at least annually, a review of the effectiveness of the system of internal control and is informed by the work of the internal auditors and the Corporate Management Team (CMT).

The Internal Auditors provide an annual opinion on the internal control framework and operate to standards set out in the *Code of Practice for Internal Audit in Local Government in the UK*. The key features of the Authority's internal control framework which directly contribute to review of effectiveness are:

- The Fire and Rescue Authority;
- The Audit and Standards Committee;
- Internal Audit;
- External Audit;
- Assurance Statements; and,
- Internal Performance Management Framework.

BFRA has a robust Performance Management Framework in place for securing

continuous improvement in its services and where the quality of service to the communities can be measured by the use of local performance indicators. Other forms of measures include external performance assessment, external inspections, peer reviews, the Authority's internal reviews and audits, consultation exercises, and Service improvements identified by the Authority's Customer Care Complaints and Compliments procedure.

An integral part of the performance framework includes the setting of organisational key performance indicators. These are agreed and monitored on a bi-monthly basis by senior managers of the Service with performance being reported through the Corporate Management Team, the Authority's Policy and Challenge Groups, and to full FRA Meetings.

For the year ending 2017/18 the Annual Internal Audit report advises that the Auditors were satisfied that sufficient internal audit work had been undertaken to allow them to draw a reasonable conclusion on the adequacy and effectiveness of the Authority's arrangements.

3.7 Data Transparency

In accordance with the Code of Recommended Practice for Local

Authorities on Data Transparency, BFRA is committed to greater openness and financial transparency through the publication, on the Authority's website, of information regarding how public money is spent. This includes payments for goods and services to external bodies and suppliers above £500, and details of salaries and allowances paid to staff and Members.

In doing so, BFRA utilise a number of information sources and data sets to improve delivery of service to the communities and reports its performance accordingly. The performance data and information is published in the form of reports against targets and outcomes showing the performance of BFRA.

4. Operational Assurance

The National Framework does not prescribe operational firefighting matters; this is determined locally by respective FRAs.

However it does set out the government's priorities and objectives for Fire and Rescue Authorities in England with the key priorities that include:

- Identifying and assessing the full range of foreseeable fire and rescue related risks in the respective areas;
- Making provision for prevention and protection activities and responding to incidents appropriately;

Statement of Assurance // Page 10

- Working with partners within the communities both locally and nationally to deliver their services; and,
- Being accountable to communities for the service they provide through the 'Statement of Assurance'.

FRA's do however operate within a clear defined boundary of a statutory framework that has a number of key documents that outline their responsibilities, these include:

- [The Fire and Rescue Services Act 2004](#);
- [The Civil Contingencies Act 2004](#);
- [The Regulatory Reform \(Fire Safety\) Order 2005](#);
- [The Fire and Rescue Services \(Emergencies\) \(England\) Order 2007](#);
- [The Localism Act 2011](#);
- [The Fire and Rescue National Framework](#);
- [Local Government Act 2010](#); and,
- [Health and Safety & Work Act 1974](#).

In addition to the statutory framework and assurance detailed above BFRA have a range of key performance indicators and measures reported throughout the year. An integral part of operational assurance includes prevention and protection services and emergency response standards; which are regularly monitored and reviewed by the Service and the FRA that include:

- Internal audits of service delivery functions;

- Quarterly performance reporting against station-based targets;
- Formal evaluation of prevention and protection activities; and,
- Full summary report of performance for the previous financial year.

4.1 Performance Summary

BFRA oversees the performance of the Service throughout the year by the setting and review of robust and challenging Performance Indicators (PIs) and associated stretch targets aimed to maximise the effort and resources of the Service. In 2017/18 the Service's performance was met and surpassed in 18 out of the 23 PIs set with the remaining 5 being missed and will be targeted to improve the Service's performance in these specific areas.

Looking forward for 2018/19 the Service delivery PIs have been thoroughly reviewed and approved by the FRA. Full details of the Service's performance for 2017/18 and comparison against performance for 2016/17 can be found in the published document detailed below:

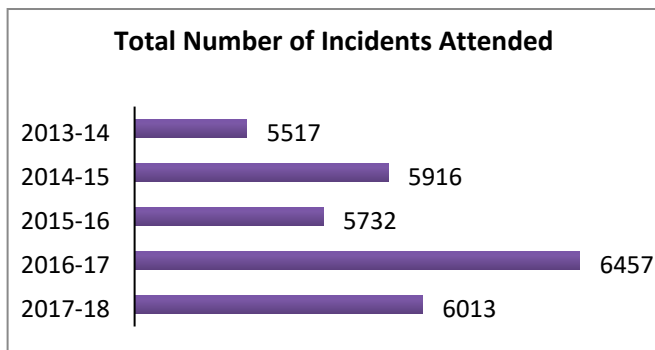
- [Annual Overarching Performance Report 2017/18: A summary report detailing performance against the Service's strategic objectives and strategies](#); and,
- [Statement of Assurance 2017/18](#).

4.2 Overview of Service Activity

The following charts provide an overview of the Service's Emergency Response, Prevention, and Home Fire Safety Check (HFSC) activities over a 5 year period to provide a balanced view of performance over the short and medium¹ term. In particular, providing examples of incident types the Service attended.

4.2.1 Total Number of Incidents Attended

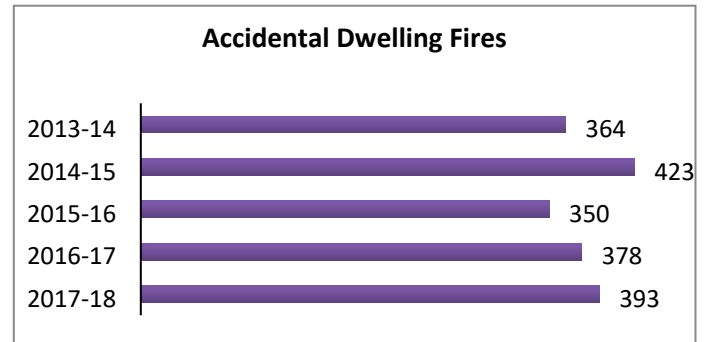
Over the 5 year period the number of incidents attended by the Service has fluctuated with the lowest in 2013/14. The figures for 2017/18 demonstrate a 7% reduction in the number of incidents attended compared with 2016/17, however this number is likely to increase as collaborative working which will expand the services BFRS delivers becomes imbedded within the service.



4.2.2 Accidental Dwelling Fires

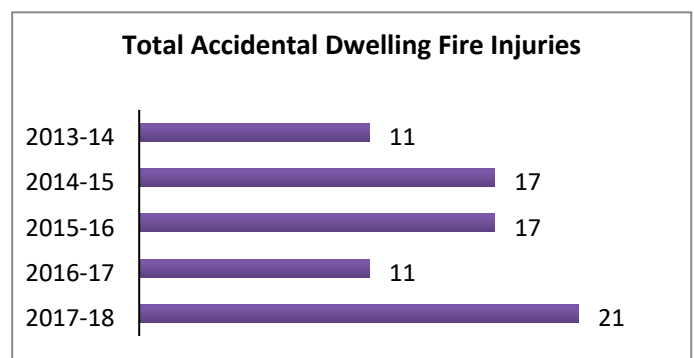
Accidental Dwelling fires are fires that occur in the home and in 2017/18 the number across Bedfordshire totaled 393. This is an

increase from 2016/17. With the exception of 2014/15 the number of accidental dwelling fires has plateaued. BFRS continues to explore areas which will assist are commitment to drive down the number of accidental dwelling fires in Bedfordshire.



4.2.3 Accidental Dwelling Fire Injuries

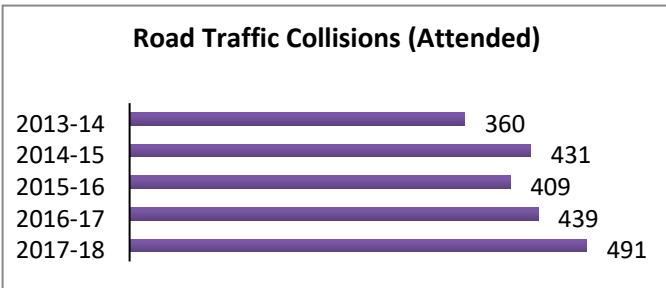
Accidental Dwelling Fire Injuries have increased in 2017/18 compared to the previous years. BFRS continues work with partner agencies in order to target advice and guidance to those most at risk in the community on fire safety awareness in the home.



¹Source: Service Performance Data is updated frequently that may affect previously reported performance figures; this should be noted when comparing previous reports.

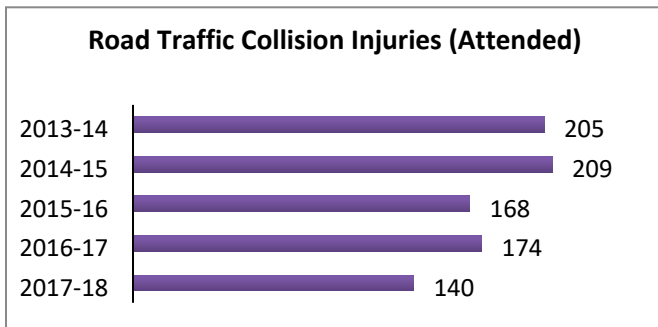
1.1.1 Road Traffic Incidents (Attended)

In 2017/18 the Service attended the highest number of Road Traffic Incidents since 2013/14, peaking at 491



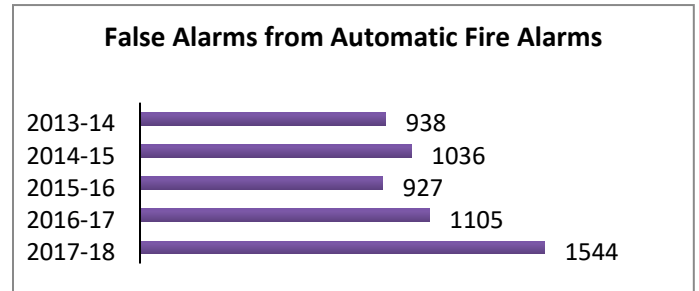
1.1.2 Road Traffic Collision Injuries (Attended)

There is a substantial reduction of approx. 33% in 2017/18 compared to 2014/15 which peaked at 209.



1.1.3 False Alarms from Automatic Fire Alarms

During 2017/18 the Service attended 439 more calls to False Alarms from Automatic Fire Alarm Systems when compared to the previous year. The Service continues to target the reduction in false alarms from fire alarm systems and has put in place further processes during 2017/18.



1.1.4 Total Home Fire Safety Checks/Safe and Well Visits

The Service uses a variety of preventative risk reduction activities in its continued commitment to keep the communities' of Bedfordshire safe. In 2017/18 BFRS started to deliver Safe and Well visits to the community. These visits take the form of enhanced Home Fire Safety Check that cover a range of additional areas addressing personal safety and wellbeing. These areas include:

- Crime Prevention
- Slips, Trips and Falls
- Smoking and
- Alcohol.

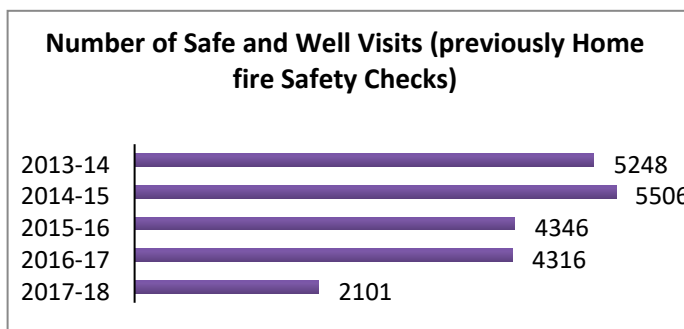
BFRS works closely with Bedfordshire Police and has identified that fire risk factors closely align with the risks associated with vulnerability to crime. As such, Safe and Well visits will incorporate crime prevention advice.

BFRS make effective use of its own data, and that of health and other partners, to implement an intelligence led approach, targeting the most vulnerable households with Safe and Well visits. The Service also uses existing partnerships and is establishing new partnerships to generate referrals from other professionals who will

identify vulnerable households that would benefit from a Safe and Well Visit.

In response to an apparent increase in Accidental Dwelling Fires BFRS are reviewing their approach in 2018/19.

In 2017/18 following the tragic events at Grenfell BFRS undertook an inspection of all high rise residential premises in Bedfordshire in order to assess risk levels to residents and firefighters.

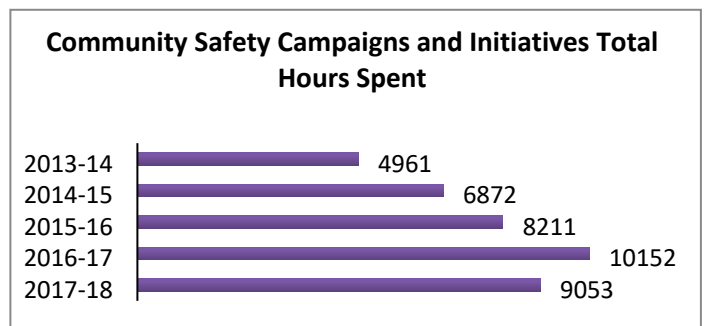


1.1.5 Total Hours spent on Community Safety Campaigns and Initiatives

The number of hours spent on Fire Safety Campaigns and Initiatives has shown an increasing commitment over the 4 year period to 2016/17. A more intelligent led targeted

approach in 2017/18 has seen a decrease in numbers of hours spent.

The Service continues to deliver a broad range of risk reduction interventions and themed safety campaigns. These include school visits, working with young people, Fire Cadets, road safety advice for all road users, and seasonal advice including electrical safety, chimney safety and cooking safely in the home plus many others.



1.2 Community Risk Management Plan

The [Community Risk Management Plan 2015 – 2019 Summary](#) (CRMP) is the Authority’s programme for securing continuous improvement in its services and outlines the Authority’s vision, objectives and priorities for the future, sets performance targets and outlines the Authority’s accountability to its stakeholders and the communities.

In summary the aim of the CRMP is to inform the communities of Bedfordshire how the resources of the Service contribute in a co-ordinated and meaningful way, towards keeping the communities safe.

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Within Bedfordshire the assessment of all fire and rescue related risk to life and injury formulates the basis of the production of the CRMP. When identifying priorities for the CRMP the views of stakeholders and the communities are taken into account to ensure that they are aware of the aims, objectives, priorities and performance of BFRA.

Views on the 2015-2019 CRMP were obtained through the Service's *Consultation Portal*, a consultation resource shared with other public service authorities and sent to 121 Parish Councils, 41 Community Group Leaders, 300 Citizen Panelists and other agencies and local authorities. The consultations sought the views from all stakeholders on the recommendations for improvement in driving the Service forward which covered:

- Making Every Contact Count: Ensuring we make every possible use of the contact we have with the vulnerable by way of education and advice where appropriate, making referrals to partner agencies;
- Service Delivery Effectiveness and Improvement; Providing excellent prevention, protection and response functions to our communities; and,
- Firefighter Safety; keeping our operational firefighters as safe as possible through the application of robust risk assessment

processes, training, personal protective equipment, and operational equipment.

The Community Risk Management Plan (CRMP) aims to inform our communities of our plans and ensures that the Service contributes, in a co-ordinated and meaningful way towards keeping our communities safe. The CRMP is a long term plan that is refreshed annually to assist the Service in being more agile and responsive to locally identified needs and trends. This approach enables the effective targeting of resources to prevent incidents occurring in the first place whilst putting resources in the right location to best protect the communities.

In 2017 we will be carrying out further research to understand our communities to inform our approach to risk. A new CRMP for 2017-2021 is currently in draft format and due to be consulted on shortly.

Each quarter we consult those people who have received a HFSCs and those business who have taken part in a Fire Safety Audit, as well as those involved in incidents, to ensure they have been satisfied with the services they receive from us. This ensures we constantly monitor our customer service and are able to respond to any issues that might arise when delivering services to our communities.

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1.3 Mutual Aid and Reinforcement Schemes

Sections 13 and 16 of the Fire and Rescue Services Act 2004 place a requirement on all FRAs to enter in to Mutual Aid agreements with neighboring FRSs. The purpose of these agreements is to enable the summoning of assistance to provide and utilise resources such as fire engines when required to attend a range of incidents. In addition to Mutual Aid, FRAs, as far as is practicable, should enter into Reinforcement Schemes, for securing mutual assistance between authorities and for the purpose of discharging their functions. BFRA has in place mutual agreements with neighboring FRAs. In addition the Service, through National Resilience, provides specialist appliances and crews for mass decontamination. See 4.6.

4.5 Business Continuity Arrangements

The [Fire and Rescue Services Act 2004](#) and the [Civil Contingencies Act 2004](#) places a legal duty for all FRAs to write and maintain plans for the purpose of ensuring, so far as reasonably practicable, that if an emergency occurs the Authority is able to continue its functions.

In response to these duties BFRA has robust Business Continuity Management (BCM) plans in place which are integral in managing corporate risk and to provide, in the event of a

major disruption, a fire and rescue service to the community. The BCM Plans cover a broad range of interruptions for specific events such as Pandemics to individual functions of the Service providing resilience arrangements across the entire Service.

In summary our BCM plans provide clear and defined strategies to be adopted to aide achievement of the following objectives:

- Provide a response to events that threaten the delivery of services to the community of Bedfordshire;
- Protect the Service from business interruptions;
- In the event of business interruptions to provide a co-ordinated recovery; and,
- Facilitated a risk management culture embedded into the Service to enable risks to be identified and managed effectively.

1.4 National Resilience

The UK Fire and Rescue Service forms an integral part of the Governments National Resilience capability as Category 1 Responders.

Category 1 Responders include Blue-light emergency services as well Local Authorities and NHS hospitals etc. where the capacity and capability of FRSs work together with Category 1, and Category 2 Responders (Utilities/Transport infrastructure providers

etc.) to deliver a sustained and effective response to major incidents, emergencies and disruptive challenges.

In addition to working with other FRAs, BFRA work closely with and are members of the [Bedfordshire Local Resilience Forum](#) (BLRF) which is a statutory body covering a police force area, designed to bring together Category 1 and Category 2 Responders for multi-agency co-operation and information sharing. For information, under the Civil Contingencies Act (2004) every area of the United Kingdom is required to establish a Local Resilience Forum.

BFRA is a major contributor to national and regional resilience with the capability to respond to major disasters and terrorist attacks where some types of incident that are larger in scale may require a Fire and Rescue Service response.

BFRA are actively involved in national resilience arrangements and hold a number of national assets including two Prime Movers and a Module for Mass Decontamination. The Service also has Water Rescue national assets which have been mobilised on several occasions following requests from the National Asset Co-ordination Centre in London to assist other Fire and Rescue Services.

BFRS, one of only several FRSs in the UK have a Fire Special Operations Team (FSOT) to support Police and Ambulance operations. This team is exercised on a regular basis with other Category 1 Responders ensuring that the team is ready for operational deployment. As part of the assurance process to the Service, the Fire Special Operations Team were audited in 2016 as part of the National Audit Programme and a number of areas were highlighted as notable practice.

2. Awards and Commendations

The Long Service and Good Conduct medal is awarded to uniformed members of the Fire and Rescue Service who have completed 20 years meritorious service and are awarded under Royal Warrant. **In 2017/18 two members of the Bedfordshire Fire and Rescue Service were awarded the Long Service and Good Conduct Medal.**

Not resting on our achievements the Service strives for continuous improvement in the services delivered to the community and the use of Customer Satisfaction surveys plays a key role in obtaining feedback from the Communities and users of the services we deliver. From 1st April 2017 – 31st March 2018, 99% of all those surveyed in the communities of Bedfordshire were satisfied with the service they received. This is consistent with previous years and the high standards BFRS sets.

3. Future Improvements

The finance settlements for FRAs from Central Government since 2010 have significantly reduced, leading to the need for increased efficiencies from existing resources and developing new ways of working to meet the funding reductions. The Authority's CRMP process is the principal route for the development of a balanced approach to reducing risks within the community and to the delivery of future improvements.

During 2018/19 The Service will continue with its pursuit of collaborative projects which deliver efficiency savings as well as deliver benefits to the communities it serves.

In 2018, and following a recommendation from an RSM Internal Audit in 2017, the Service has worked closely with Bedfordshire Police to strengthen the process which generates potential projects which establishes a more inclusive and organisation-wide mechanism for engagement with front line staff.

A Blue Light collaboration conference was held in August 2018 and its success in identifying future collaboration possibilities and priorities means it will be repeated twice yearly.

Current collaborative projects in 2018/19 include the following

- The service co-locations with police colleagues which were established in 2017 in Ampthill, Leighton Buzzard and Bedford Community Fire Stations will continue for the longer term.
- An increasing number of Police colleagues are being provided with access to Service premises to help them manage their time more efficiently and achieve higher visibility in local communities.
- A positive evaluation of the 2016/17 Effecting Entry pilot has seen the service being continued as routine, as it satisfied all 3 of the pilot objectives.
- The service is continuing with assisting Police colleagues in searches for missing vulnerable people following a positive evaluation in 2018
- Red Routes: The service is piloting a scheme in which service vehicles returning from incidents drive back through "hotspot" crime areas which are

regularly and routinely identified and provided by police colleagues.

Published Research suggests that this will act as a deterrent. An evaluation of the pilot is planned for 2019.

- The service is working with police colleagues to develop a Memorandum of Understanding for a joint response capability for deployment of 4 strategically based unmanned aerial vehicles. It is hoped to achieve a wider agreement with Fire and Rescue colleagues in neighbouring counties.
- In 2018/19 a scoping exercise is in progress which seeks to achieve closer working arrangements between the Service Control room and Police Control.
- Collaboration in vehicle workshops with East of England Ambulance Service NHS Trust will commence in 2018 which aims to provide a solution to capacity fluctuations in both services and the effectivity of this will be evaluated in 2019.
- A project group has been established in 2018 to explore the options for all Blue Light Services to co-locate in a shared space incorporating vehicle workshops, stores and technical staff. Findings from the group are expected in 2019
- A portfolio of existing shared training with Police colleagues is being finalised and it is intended to explore expanding the collaboration into shared resources and accommodation usage.
- Community Risk analysis and Management was a collaboration identified as a priority at the August conference and so this will be explored throughout 2019 until it is identified if there are any options or benefits.
- The Service is increasing its support for the National Dementia Action Alliance and a new service action plan is being developed in 2018/19. This plan includes the Service Management team undertaking “Dementia Friends” training at the December 2018 Management Briefing.
- The process for safeguarding people with dementia, the “Herbert Protocol” partnership with Bedfordshire Police will continue into 2019 and beyond and there are plans to enable membership electronic applications on the Service website.

- The Service is exploring developing close working relationships on a pilot basis with local and national charities operating in Luton and District. The aim is to achieve community based awareness and education gains for vulnerable people that the charities support. This work which has begun will continue throughout 2019.
- Work has begun in 2018/19 to explore a joint Driver training collaboration which enables peak demand for Response car driver training to be addressed as well as open up the possibility of developing Blue Light Motor cycle training.
- In 2018/19 work will begin to identify the feasibility, options and possible benefits of a more structured collaboration between the Service and Police Communications and Public Relations teams in order to achieve a seamless approach to community news and engagement.

Once completed, delivered and integrated these projects will provide improvements to service delivery, safety of the community and partners.

4. Conclusion

This Statement of Assurance provides an accurate account of Bedfordshire Fire and

Rescue Authority's Financial, Governance and Operational Assurance arrangements secured from the 1st April 2015 to 31st March 2016. In addition I am satisfied that Bedfordshire Fire and Rescue Authority conducted its business practices within the appropriate legal framework and standards and that public money was properly accounted for and used economically, efficiently and effectively. This Statement of Assurance was approved by the Audit and Standards Committee on xxxxxxxx



Signed
Chief Fire Officer

Signed
Chair Audit and Standards Committee on behalf of the Bedfordshire Fire and Rescue Authority

Signed
Chair of the Bedfordshire Fire and Rescue Authority

GLOSSARY

AGS - Annual Governance Statement

BFRA - Bedfordshire Fire and Rescue Authority

BLRF - Bedfordshire Local Resilience Forum

BCM - Business Continuity Management

CIPFA - Chartered Institute of Public Finance and Accountancy

CRMP - Community Risk Management Plan

C&AG - Comptroller and Auditor General

CMT - Corporate Management Team

EEAS - East of England Ambulance Service

FSOT – Fire Service Operations Team

FRA - Fire and Rescue Authority

HFSCs - Home Fire Safety Checks

HR - Human Resources

IFRS - International Financial Reporting Standards

NHS - National Health Service

PIs - Performance Indicators

UAV - Unmanned Aircraft Vehicle

VFM - Value for Money

REPORT AUTHOR: HEAD OF FINANCE AND TREASURER

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

For further information on this Report contact: Karen Daniels
Service Assurance Manager
Tel: 01234 845013

Background Papers: None

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Implications (tick ✓):

LEGAL			FINANCIAL	
HUMAN RESOURCES			EQUALITY IMPACT	
ENVIRONMENTAL			POLICY	✓
CORPORATE RISK	Known	✓	OTHER (please specify)	
	New			

Any implications affecting this report are noted at the end of the report.

PURPOSE:

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

RECOMMENDATIONS:

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

1. Introduction

- 1.1 At their meeting on 28 June 2018 the Human Resources Policy and Challenge Group suggested that the Audit and Standards committee consider the effectiveness of the Authority's internal auditors. This was given the significant concerns raised nationally about the big four auditing firms in the United Kingdom. It should be noted that the big four are external audit firms and not internal audit.

2. Background

- 2.1 Procurement - Following discussions with Essex (EFRS) and Cambridgeshire Fire and Rescue Services (CFRS), it was agreed that Cambridgeshire would lead on the tendering process for the provision of Internal audit services and the evaluation panel would include representatives from all three authorities.
- 2.2 On 12 April 2011, the Fire Authority approved the appointment of RSM Tenon to provide internal audit services for a three year period from April 2011, with an option to extend for up to a further two years.
- 2.3 At its meeting on 30 June 2011 the Audit and Standards Committee considered and agreed an Internal Audit Charter with RSM Tenon to establish the purpose, authority and responsibilities for the internal audit service, which was signed by the Chair of the meeting on behalf of the Fire Authority. RSM, as known more recently, was also appointed by Essex and Cambridgeshire Fire and Rescue, which provided an opportunity for collaboration and comparison of audited areas where commonality.
- 2.4 On 1 April 2016 the contract for RSM was due to expire. The contract for RSM was again jointly procured by BFRS, CFRS and EFRS. At the Audit and Standards Committee on 29 June 2016, RSM were reappointed as the Authority's internal auditors to April 2019 with an option to extend for up to 2 years.
- 2.5 RSM meet with all of the authorities collectively a minimum of once per year to discuss contract management, quality, delivery and thematic reviews etc.

3. Conformance with Internal Auditing Standards

- 3.1 RSM conforms with the Global Institute of Internal Auditors (IIA) International Professional Practice Framework (IPF). In complying with the standards, internal audit services are required to have an External Quality Assessment (EQA) every five years.

- 3.2 In 2016 RSM (Risk Assurance Services LLP) commissioned an external independent review of its internal audit services to provide assurance that its approach met the requirements of the International Professional Practices Framework (IPPF). The external independent review was conducted by the Chartered Institute of Internal Auditors (CIAA).
- 3.2 The external review concluded that “there is a robust approach to the annual and assignment planning processes and the documentation reviewed was thorough in both terms of reports provided to Audit & Standards Committee and the supporting working papers. RSM were found to have an excellent level of conformance with the IIA’s profession standards, including the Public Sector Internal Audit Standards (PSIAS). For an overview of the findings please refer to Appendix A.
- 3.3 RSM provide the Service with an Internal Audit Charter every year and it forms part of the Internal Audit Strategy and is a requirement of the Public Sector Internal Audit Standards (Appendix B).
- 3.4 RSMs risk assurance service line has in place a quality assurance and improvement programme to ensure continuous improvement of its internal audit services. Resulting from the programme, there are no areas which RSM believe warrant flagging to the Authority’s attention as impacting on the quality of the service they provide to us.
- 3.5 The additional benefit of the internal audit provision sitting outside the Authority and the audits not conducted by Service personnel, is that it provides for greater external independence and other control mechanisms, including impartiality.

4. Developing the Internal Audit Strategy

- 4.1 RSM, in conjunction with the Corporate Management Team, develops the Authority’s 3 year Audit Strategy based on the Service’s Corporate objectives, risk profile and assurance framework, as well as other factors affecting the Authority in the year ahead, including changes within the Sector.
- 4.2 When developing the internal audit strategy plan sources considered include:-
- Previous Audit findings
 - Requests from management
 - Business plans
 - Audit & Standards Committee
 - Authority Reports
 - Risk Register
 - Emerging issues in the sector

- 4.3 Risk Management, Governance and Key Financial Controls are audited annually. These audits were necessary in order for the Head of Audit to produce the year-end audit opinion.
- 4.4 The audit strategy shows how the plan links to the Authorities strategic risk and the reason for its inclusion. The strategy is reviewed annually and presented to the Audit and Standards Committee for ratification.
- 4.5 It is one of the roles of the Treasurer/Section 151 Officer, to ensure that there are adequate and effective Internal Audit arrangements in place.

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

**GAVIN CHAMBERS
HEAD OF FINANCE AND TREASURER**



THE POWER OF
BEING UNDERSTOOD

RSM'S CONFORMANCE WITH THE IIA STANDARDS

RSM Risk Assurance Services LLP recently underwent an External Quality Assessment (EQA) in line with the Global Institute of Internal Auditors (IIA) International Professional Practice Framework (IPPF). In complying with the standards, internal audit services are required to have an external quality assessment every five years. The Risk Assurance Services LLP commissioned an external independent review of our internal audit services in 2016 to provide assurance on whether our approach meets the requirements of the IPPF. Our external independent review was conducted by the Chartered Institute of Internal Auditors (CIIA).

Conformance to the IIA's standards is measured in the following five areas: purpose; people; performance; planning; and process. As part of the EQA, our internal audit working practices were assessed against 57 fundamental principles. Upon completion of the assessment, we are pleased to confirm, that the CIIA concluded that RSM Risk Assurance Services conforms to all of the 57 fundamental principles.

The review process involved interviewing RSM partners, directors and managers as well as a sample of our clients, to whom we thank for their time and insights. In addition, a sample of internal audit reports issued to audit committees and supporting working papers were examined.

RSM operates a strict regime of controls and protocols to ensure the services provided to our clients conform to the IIA's IPPF. Our recent review examined those controls and protocols in place.

Demonstrating our results

The outcomes of the review are based upon our internal audit approach and our internal processes. As part of the review we clearly demonstrated:

- an internal audit methodology that is in place, adhered to and is supported through the use of working papers, which are reviewed appropriately;
- an internal audit manual that is at the forefront of our approach and is relevant and timely to include the changes to the standards that came into effect on 1 January 2017;
- quality client engagement during the formation of internal audit strategies;
- a value adding internal audit service, with timely reporting and useful insights to our clients, as demonstrated through our continual positive client feedback; and
- a continued focus on quality assurance and improvement.

Some of the excellent processes and qualities observed during our recent review include:

- an investment in our people through supporting their professional development. We support our people at all stages of their careers, providing mandatory training as well as further internal and external training opportunities, and we provide over 40 days of professional training for our trainees. We invest in our people to ensure they continue to have the skills to provide up to date and relevant services to our clients;
- a pool of subject specialists to support our clients' internal audit strategies, facilitated by a team of suitably qualified and experienced internal auditors; and
- excellent tools to enable the capture and robust reporting of all evidence by using bespoke in-house auditing software.

Outcomes of the review

RSM was found to have an excellent level of conformance with the IIA's professional standards, including the Public Sector Internal Audit Standards (PSIAS).

The review confirmed:

'There is a robust approach to the annual and assignment planning processes and the documentation reviewed was thorough in both terms of reports provided to audit committee and the supporting working papers.' – CIIA

What does this mean for our clients?

- Your internal audit service is provided by one of a very small number of accountancy firms that have sought and achieved accreditation to the IIA standards.
- You can be assured that the service provided by RSM fully meets the internationally recognised standards for internal audit.
- Our internal audit service and the work that we do for you is designed and delivered in a way that provides an effective internal audit service.

RSM Risk Assurance Services LLP is pleased to be able to confirm the outcomes of our EQA. If you require any further information please contact your RSM client manager or engagement partner.



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BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

Internal Audit Strategy 2018/19

Presented at the audit & standards committee
meeting of:

18 March 2018

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



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APPENDIX C: INTERNAL AUDIT CHARTER

Need for the charter

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

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

We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisation has in place, focusing in particular on how these arrangements help you to achieve its objectives. An overview of our client care standards are included at Appendix D of the internal audit strategy plan for 2018/19 - 2020/21.

The PSIAS encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF) as follows:

- Core Principles for the Professional Practice of Internal Auditing
- Definition of internal auditing
- Code of Ethics; and
- The Standards

Mission of internal audit

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

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

Independence and ethics

To provide for the independence of internal audit, its personnel report directly to the Partner, Daniel Harris (acting as your head of internal audit). The independence of RSM is assured by the internal audit service reporting to the chief fire officer, with further reporting lines to the Head of Finance and Treasurer.

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

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

Responsibilities

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

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

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

- Internal audit – a department, division, team of consultant, or other practitioner (s) that provides independent, objective assurance and consulting services designed to add value and improve an organisation's operations. The internal audit activity helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.
- Senior management who are the team of individuals at the highest level of organisational management who have the day-to-day responsibilities for managing the organisation.
- Authority - The highest level governing body charged with the responsibility to direct and/or oversee the organisation's activities and hold organisational management accountable. Furthermore, "authority" may refer to a committee or another body to which the governing body has delegated certain functions (eg an audit & standards committee).

Authority

The internal audit team is authorised to:

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

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

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

Reporting

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

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

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

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

Data protection

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

Quality Assurance and Improvement

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

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

Fraud

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

Approval of the internal audit charter

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

APPENDIX D: OUR CLIENT CARE STANDARDS

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

FOR FURTHER INFORMATION CONTACT

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For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
6 December 2018
Item No. 12

REPORT AUTHOR: ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

SUBJECT: CORPORATE RISK REGISTER

For further information on this Report contact: Strategic Operational Commander Andy Peckham
Head of Service Development and Assurance
Tel No: 01234 845129

Background Papers: None

Implications (tick ✓):

LEGAL			FINANCIAL	✓
HUMAN RESOURCES			EQUALITY IMPACT	
ENVIRONMENTAL			POLICY	
CORPORATE RISK	Known	✓	CORE BRIEF	
	New		OTHER (please specify)	

Any implications affecting this report are noted at the end of the report.

PURPOSE:

To review the development of the Service's Corporate Risk Register.

RECOMMENDATIONS:

That Members acknowledge:

1. The continuing development of the Service's Corporate Risk Register; and,
 2. That the appropriate Policy and Challenge Groups have considered and reviewed controls proposed to reduce the identified risks.
-

1. Introduction

- 1.1 Each of the Fire and Rescue Authority's (FRA) policy and challenge groups has a standing item on their agenda for the consideration of risks relating to the remit of each Group. In addition, this Committee receives regular reports on the full Corporate Risk Register.
- 1.2 The Corporate Risk Register will be available at the meeting with explanatory notes regarding the risk ratings applied is appended to this report.
- 1.3 Changes to individual risk ratings arising from the **Corporate Services** Risk Register:

There are no changes to the Corporate Risk Register individual risk ratings.
- 1.4 Updates to individual risks arising from the **Corporate Services** Risk Register:

- **CRR00029: If we do not communicate well, both internal and external to the Service, then we will suffer from poor staff morale, miss the opportunity to promote ourselves and the excellent work that we do and potentially impact upon our ability to deliver a full range of services.**

The Service website is now business as usual following live trials, with opportunity for information owners to update their areas of it. Current configuration will be used to support the forthcoming recruitment process for wholetime firefighters. Work will shortly commence on a project to refresh the SharePoint platform to improve internal communications. Blue Bulletin weekly newsletter has been updated. Communications remains an area of focus within the "Moving Forward Together" plan that supports organisational improvement.

- **CRR00039: If we have inadequate data management due to poor implementation, inappropriate specification of requirements or poor quality control measures then we are at risk of using the wrong information throughout the organisation and thus potentially affecting the delivery of our services.**

A Data Management Strategy is being created. A Major component of that is the Information Asset Register of which a draft register has been created. Head of ICT has reviewed the Risk Rating and it remains unchanged at this time.

- **CRR00004: If there are a large number of staff absent from the workplace then our ability to deliver services to our communities is severely compromised and our reputation will be adversely affected.**

Continued negotiations at a national level on pay (within the NJC) and pensions (FBU challenge) continue to present a risk of industrial action, which the Service has little control over. The Service, through Head of Response, is reviewing its business continuity arrangements to mitigate against potential disruption. The risk analysis has been reviewed and remains unchanged and continues to be treated.

FBU have submitted a 17% pay settlement proposal. NJC has recently released an annual performance statement and has seen a change in Chair as of 1 Oct 2018. Negotiations on pay and conditions continue. The risk score has been reviewed and has not been changed at this time.

- **CRR00027: If we receive a poor budget settlement from government and reduce funding from our Local Unitary Authorities, and/or we have an adverse response from our Council Tax Precept increase consultation processes, then our ability to deliver a full range of services could be significantly affected. Potential key pressures for 2018/19 onwards may be the Firefighters pay award, the employer pension contributions and the funding of these. The 2019/20 financial is the last year of the four year fixed funding agreement. We also await a Spending Review in 2019/20.**

The risk has increased with higher than anticipated employer FF pension contributions. The details are yet to be announced, however when they are, this risk scoring will be updated. It has been advised that the Home Office will support £97m of the increase across the sector for 2019/20, with the 45 Services to pick up £10m. For 2020/21, the increase and part funding will be included up as part of the Comprehensive Spending Review, so the Authority currently faces an uncertain and potentially funding pressure. If the 2020/21 CSR is one year only, the uncertainty will then go forward to 2021/22 onwards.

- **CRR00043: If the Service suffers a terrorist attack then there is the potential for elements of the Critical National Infrastructure (CNI) to be compromised, our ability to respond to emergency incidents could be significantly affected, we would be unable to fulfil our duties under the Civil Contingencies Act and our reputation could be adversely affected.**

Met Police "Project Griffin" awareness training is being well received by staff and nears completion. This supports earlier training on the Government endorsed "Run, Hide, Tell" campaign. The Service remains engaged with the Local Resilience Forum to deliver effective planning and response to incidents as part of the Civil Contingencies Act (CCA). The Service supports continuing provision of National Inter-Agency Liaison Officers (NILO) with appropriate security clearance to enable receipt and dissemination of information and to act as a primary conduit for operational incidents. In 2018 the Service has engaged in a series of assurance multi-agency practical scenarios that test "blue light" response across our region to the threat from terrorism activities. The national threat assessment from international terrorism remains at "Severe", where it has been since September 2017, meaning that an attack is highly likely. The individual risk rating has been reviewed and remains unchanged.

- **CRR00045: Exchanges of information, attacks and or hacking, email, web browsing, removable media, exposes the Service to malicious code and content (Virus/malware). There is a risk this could seriously damage the confidentiality, integrity and availability of our Service's information and ICT resulting in disruption to the delivery of our Services, loss of sensitive information, resulting in material financial loss and legal or regulatory sanctions.**

CMT members have received Senior Information Risk Owner (SIRO) training in September 2018 as part of a workshop provided by Aristi, covering information security. Aristi covered have provided a range of tools to assist with developing improved risk awareness and management to include data protection and cyber security.

The Risk Title and Risk Statement have been reviewed to make it more relevant to the risk identified. A further review of CRR00038 and CRR00045 has identified a significant duplication, therefore CRR00038 will be closed to ensure a focussed and effective reporting on this risk going forward. A significant piece of work is underway for BFRS to attain accreditation against the Cyber Essentials Security Framework. The Risk Rating has been reviewed and remains the same.

- **CRR00038: If we suffer virus / hacking damage to business critical or vital computer systems then this will significantly affect our ability to deliver risk critical services such as emergency response**

This is a duplicate risk and is being managed within CRR00045 to improve the consistency of reporting and effectiveness.

- **CRR00048: There is a risk that the Service may be subjected to a fine from the ICO due to not implementing GDPR resulting in poor data security and process.**

An action plan has been developed from the outcomes of an internal audit conducted by RSM Tenon. Resources have been provided to progress the action plan and implementation of improvements. Contact is being made within region to identify any notable practice and to assist with developing key policies and procedures. The risk rating has been reviewed at remains unchanged.

1.5 Changes to individual risk ratings arising from the **Service Delivery** Risk Register:

The Corporate Risk Register individual risk ratings have been reviewed and there are no changes for this update.

1.6 Updates to individual risks arising from the **Service Delivery** Risk Register:

- **CRR00002: If we cannot recruit or retain adequate numbers of part time fire fighters, particularly in relation to day cover, then we will not be able to fully crew our fire appliances and thus have a detrimental impact on our service delivery due to the unavailability of our fire appliances.**

Through the Retained Duty System (On-Call) Improvement Project, a number of work streams have provided options that support improvement with the recruitment and retention of On-Call personnel. It is through this project that the Service have defined opportunities that will support a more flexible and family friendly approach for On-Call personnel. The next phase of this project includes negotiations, with the work force and trade unions, on policy changes to incorporate these improvements and lead to improving the Services overall availability of On-Call appliances.

- **CRR000022: If we have inadequate or incomplete operational pre planning policies, procedures or information available to us then we can potentially risk injury or even death to our fire-fighters and staff.**

National Operational Guidance Programme has now issued training specifications in a number of areas. The Service is waiting for specific gap analysis toolkits to be developed to enable an analysis to be completed. The Service is well embedded with Regional partners to ensure that best practice is shared and risk information is consistent.

- **CRR00044: If the Service does not have a reliable accurate system for continuously monitoring and updating the availability and skills of Retained Duty System (RDS) operational personnel and RDS appliances then there could be delays in mobilising the nearest available appliance to emergency incidents. This could significantly impact upon the effectiveness and mobilising of our emergency response, increase risks to firefighters and the communities, reduce our ability to monitor performance, undermine RDS employees confidence in the Service and could result in negative media coverage.**

The Gartan availability system continues to provide accurate availability information enhancing the day to day management of RDS (On-Call) individual and appliance availability. The system has proven to be very reliant at all times, supporting On-Call stations and management reporting

1.7 Changes to individual risk ratings from the **Human Resources** Risk Register:

The Corporate Risk Register individual risk ratings have been reviewed and there are no changes since the last update.

1.8 Updates to individual risks arising from the **Human Resources** Risk Register:

- **CRR00040: If there is a retirement of a large number of operational officers over a short period of time then we lose significant operational and managerial experience within the service which could ultimately affect our service delivery and wider corporate functionality in the shorter term.**

A recruitment and selection process has commenced for wholetime firefighters for 2019. An equality review of the 2016/17 process has been undertaken and reported to Members, with improvements made to the 2018/19 process from the learning. The Service has made a temporary secondment of a Station Commander and a temporary appointment of a Support Staff member to deliver recruitment officer role and positive action initiatives. They are supported through a Recruitment Working Group, chaired by Head of Service Development and Assurance. The campaign will look to attract the very best candidates for new firefighter roles from across our many diverse communities.

ZOE EVANS
ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

Explanatory tables in regard to the risk impact scores, the risk rating and the risk strategy.

Risk Rating/Colour	Risk Rating Considerations / Action
Very High	<p>High risks which require urgent management attention and action. Where appropriate, practical and proportionate to do so, new risk controls must be implemented as soon as possible, to reduce the risk rating. New controls aim to:</p> <ul style="list-style-type: none"> • reduce the likelihood of a disruption • shorten the period of a disruption if it occurs • limit the impact of a disruption if it occurs <p>These risks are monitored by CMT risk owner on a regular basis and reviewed quarterly and annually by CMT.</p>
High	<p>These are high risks which require management attention and action. Where practical and proportionate to do so, new risk controls <i>should</i> be implemented to reduce the risk rating as the aim above. These risks are monitored by CMT risk owner on a regular basis and reviewed quarterly and annually by CMT.</p>
Moderate	<p>These are moderate risks. New risk controls should be considered and scoped. Where practical and proportionate, selected controls should be prioritised for implementation. These risks are monitored and reviewed by CMT.</p>
Low	<p>These risks are unlikely to occur and are not significant in their impact. They are managed within CMT management framework and reviewed by CMT.</p>

Risk Strategy	Description
Treat	<p>Implement and monitor the effectiveness of new controls to reduce the risk rating. This may involve significant resource to achieve (IT infrastructure for data replication/storage, cross-training of specialist staff, providing standby-premises etc) or may comprise a number of low cost, or cost neutral, mitigating measures which cumulatively reduce the risk rating (a validated Business Continuity plan, documented and regularly rehearsed building evacuation procedures etc)</p>
Tolerate	<p>A risk may be acceptable without any further action being taken depending on the risk appetite of the organisation. Also, while there may clearly be additional new controls which could be implemented to 'treat' a risk, if the cost of treating the risk is greater than the anticipated impact and loss should the risk occur, then it may be decided to tolerate the risk maintaining existing risk controls only</p>
Transfer	<p>It may be possible to transfer the risk to a third party (conventional insurance or service provision (outsourcing)), however it is not possible to transfer the responsibility for the risk which remains with BLFRS</p>
Terminate	<p>In some circumstances it may be appropriate or possible to terminate or remove the risk altogether by changing policy, process, procedure or function</p>

For Publication

Bedfordshire Fire and Rescue Authority
Audit and Standards Committee
6 December 2018
Item No. 13

REPORT AUTHOR: ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

SUBJECT: REVIEW OF WORK PROGRAMME 2018/19

For further information on this report contact: Nicky Upton
Democratic and Regulatory Services Supervisor
Tel No: 01234 845149

Background Papers: None

Implications (tick ✓):

LEGAL			FINANCIAL	
HUMAN RESOURCES			EQUALITY IMPACT	
ENVIRONMENTAL			POLICY	
CORPORATE RISK	Known	✓	OTHER (please specify)	
	New		CORE BRIEF	

Any implications affecting this report are noted at the end of the report.

PURPOSE:

To review and report on the work programme for 2018/19 and to provide Members with an opportunity to request additional reports for the Audit and Standards Committee meetings.

RECOMMENDATION:

That Members consider the work programme for 2018/19 and note the 'cyclical' Agenda Items.

ZOE EVANS

ASSISTANT CHIEF OFFICER (HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT)

AUDIT AND STANDARDS COMMITTEE - PROGRAMME OF WORK 2018/19

Meeting Date	‘Cyclical’ Agenda Items		Additional/Commissioned Agenda Items	
	Item	Notes	Item	Notes
6 December 2018	<ul style="list-style-type: none"> • Internal Audit Progress Report • Audit and Governance Action Plan Monitoring • Review of ‘Monitored Policies’ • Report on Registration of Interests and Gifts/Hospitality • Review of the Audit and Standards Committee Effectiveness * • Corporate Risk Register • Statement of Assurance • Work Programme 2018/19 		Abatement Report	<p>To consider the Effectiveness of the Authority’s Auditors (Request at the HRPCG meeting held on 28.06.18)</p> <p>* Agreed to defer for 2018/19</p> <p>Requested by the Sept 2018 ASC</p>

Meeting Date	'Cyclical' Agenda Items		Additional/Commissioned Agenda Items	
	Item	Notes	Item	Notes
14 March 2019	<ul style="list-style-type: none"> • External Audit Plan 2017/18 (Ernst & Young) • Internal Audit Progress Report (RSM) • Internal Audit Strategy 2018/19 to 2020/21 (RSM) • Audit and Governance Action Plan Monitoring • Update to the Authority's Financial Regs (Biennial review) • Annual Review of the Fire Authority's Effectiveness * • Annual Review of entire Corporate Risk Register • Review of Work Programme 2018/19 			* Agreed to defer for 2018/19

AUDIT AND STANDARDS COMMITTEE - PROGRAMME OF WORK 2019/20

Meeting Date	'Cyclical' Agenda Items		Additional/Commissioned Agenda Items	
	Item	Notes	Item	Notes
X July 2019	<ul style="list-style-type: none"> • Election of Vice Chair • Review of Terms of Reference • Annual Audit Fees 2019/20 • Internal Audit Annual Report 2018/19 (RSM) • Internal Audit Progress Report 2018/19 (RSM) • Audit Results Report (E&Y) (Results of 2018/19 audit including any matters outstanding) • Draft 2018/19 Annual Governance Statement, Statement of Accounts and Letter of Representation • Audit and Governance Action Plan Monitoring • Review of Code of Conduct and Annual Report on Standards • Corporate Risk Register • Work Programme 2019/20 			

AUDIT AND STANDARDS COMMITTEE - PROGRAMME OF WORK 2019/20

Meeting Date	‘Cyclical’ Agenda Items		Additional/Commissioned Agenda Items	
	Item	Notes	Item	Notes
XX Sept 2019	<ul style="list-style-type: none"> • Internal Audit Progress Report • External Audit Progress Report • Audit and Governance Action Plan Monitoring • Review of the Fire Authority’s Effectiveness • Corporate Risk Register • Work Programme 2018/19 			