



BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

Governance: Transparency and Decision Making

FINAL

Internal Audit Report: 7.16/17

4 May 2017

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1 EXECUTIVE SUMMARY

1.1 Background

We have undertaken a review of Governance: Transparency and Decision Making at Bedfordshire Fire and Rescue Authority (BFRA) as part of our annual internal audit plan for 2016/17.

Our review focussed on transparency and the clarity of decision making within the senior decision making groups of the organisation including the Authority, Audit and Standards Committee and Policy and Challenge Groups.

This second part of this review was designed to provide assurance over the Authority's compliance with the information which must be published as detailed in the Transparency Code 2015. The Code was issued in order to meet the Government's desire to place more power into citizen's hands to increase democratic accountability and make it easier for local people to contribute to the local decision making process and help shape public services. Transparency is the foundation of local accountability and the key that gives people the tools and information they need to enable them to play a bigger role in society.

The Code lists 11 categories of information relevant to the Authority which 'must be published' as well as additional information for 7 categories which are 'recommended for publication'. The Authority was working on a new version of their website, for this we have identified against the current arrangements a number of areas the Authority could improve the information it is presenting within the public domain.

1.2 Conclusion

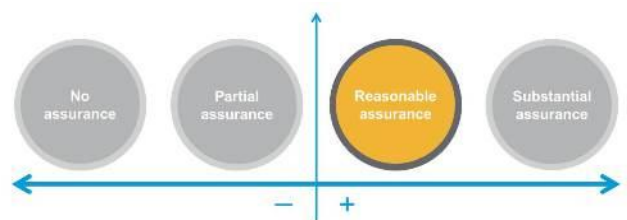
Our review on the transparency and the clarity of decision making within the senior decision making groups identified no significant areas of concerns, we did however agree two low priority actions in order to enhance the processes undertaken by the Authority.

As part of our testing, we identified that for all 11 categories of the Transparency Code for which information 'must be published' there was information published, however for six of these we identified gaps, and weaknesses with the information which had been published

Internal Audit Opinion:

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

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



1.3 Key findings

The key findings from this review are as follows:

Transparency and openness of decision making

The Fire Authority was supported by four key groups which ensured that the Fire and Rescue Service were functioning efficiently and effectively by challenging and scrutinising areas of underperformance and supporting the Authority in approving relevant policies and activity.

Our review identified that the Standing Orders which supported the Fire Authority did not have notes to confirm that they had been updated; we did however confirm that the document was reviewed; but where no changes are made, this is not documented. We confirmed that the Audit and Standards Committee and the three Policy and Challenge groups were supported by an established Terms of Reference, which had been subject to regular review and approval by the BFRA. The Terms of References had appropriately outlined the group’s membership, quorum requirements, frequency of meetings and the reporting lines for each of the groups.

BFRA receive all of the minutes and papers submitted to and discussed by the three Policy and Challenge Groups and by the Audit and Standards Committee. The meeting minutes are taken at each of committees/groups meeting and where decisions is required to be or has been made, this is clearly highlighted within the meeting papers, and minutes for each of the four groups reviewed and also the Fire Authority.

All of the groups have a standing agenda item on the Declarations of Disclosable Pecuniary and Other Interests, and each group’s terms of reference defines a quorum requirement which is clear in identifying the minimum number of members to ensure business can be transacted. We confirmed for a sample of three meetings for all four groups and the Fire Authority that the opportunity for Declarations of Disclosable Pecuniary and Other Interests had been given to members. Although it was not common for an interest to be present, we identified two meetings where an interest was declared, however as these were declared as local interest, no action was required.

Website Project

Information which must be published

We reviewed information available on the Authority website for compliance with the ‘must be published’ information and confirmed that Information was published against all 11 relevant categories. Of the 11 categories, six did not meet all the specific requirements of the code.

Due to gaps in ‘must be published’ information and this being out of date there is a risk of non-compliance, reputational damage. This has resulted in a total of **four medium** and five low priority actions being agreed.

Information recommended for publication

The information ‘recommended for publication’ was confirmed to be published against one of the seven categories. The information ‘recommended for publication’ is not mandatory however we have made five suggestions which the Authority should consider for implementation. Refer to the action plan and Appendix B for our detailed results and actions proposed.

1.4 Additional information to support our conclusion

Area	Control design*	Compliance with controls*	Agreed actions		
			Low	Medium	High
Transparency and openness of decision making	0 (3)	1 (3)	1	0	0
Website Project	0 (2)	2 (2)	3	3	0
Total			4	3	0

* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

2 ACTION PLAN

Categorisation of internal audit findings

Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The table below sets out the actions agreed by management to address the findings:

Ref	Findings summary	Priority	Actions for management	Implementation date	Responsible owner
Area: Transparency and openness of decision making					
1	<p>The Standing Orders were last reviewed in 2013, and did not outline a next review date.</p> <p>Discussions identified that the Standing Orders were reviewed in July 2015, however, as no changes were made there were no notes to identify the 2015 review.</p>	Low	Going forward, the Authority will document any reviews carried out on the Standing Orders.	31/03/2017	Service Assurance Manager

Ref	Priority	Actions for management in line with the Transparency Code 2015	Implementation date	Responsible owner
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Area: Transparency and openness of decision making

2	Medium	<p>BFRS already publish a Contracts register containing details of contracts over £5,000 together with all transparency criteria.</p> <p>For any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000 the service will include the following information:</p> <ul style="list-style-type: none"> • reference number • title of agreement • local authority department responsible • description of the goods and/or services being provided • supplier name and details • sum to be paid over the length of the contract or the estimated annual spending or budget for the contract • Value Added Tax that cannot be recovered • start, end and review dates • whether or not the contract was the result of an invitation to quote or a published invitation to tender whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector. 	Apr 2017	Proc Man
3	Low	The Authority will add a Unique Property Reference Number and a unique asset identity for each of the assets.	31/03/2017	HFAT
4	Medium	The Authority will publish on an annual basis all Grants to voluntary, community and social enterprise organisations.	28/04/2017	Chief Accountant
5	Low	The Authority will update its website to include all staff who are in the top three levels of the organisation regardless of the salaries they may earn.	30/07/2017	Senior HR Advisor

Ref	Priority	Actions for management in line with the Transparency Code 2015	Implementation date	Responsible owner
6	Low	<p>The Authority will publish the following in relation to senior salaries:</p> <ul style="list-style-type: none"> a list of responsibilities (for example, the services and functions they are responsible for, budget held and number of staff) and details of bonuses and 'benefits in kind', for all employees whose salary exceeds £50,000. 	30/07/2017	Senior HR Advisor
7	Medium	<p>The Authority will publish the following information relating to fraud:</p> <ul style="list-style-type: none"> total amount spent by the authority on the investigation and prosecution of fraud total number of fraud cases investigated. <p>Management Comment</p> <p>This will be included in the review of Monitored Policies (which includes Fraud) and presented to the Audit and Standards Committee in 2017,</p> <p>Any information applicable for 2015/16 will be added to the website</p>	30/06/2017	Service Assurance Manager

3 DETAILED FINDINGS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Actions for management
Area: Transparency and openness of decision making						
1	Bedfordshire Fire and Rescue Authority (BFRA) has Standing Orders in place to define requirements and responsibilities.	Yes	No	<p>Fire Authority</p> <p>We reviewed the Standing Orders for the Authority which clearly outlined the following key elements of the group:</p> <ul style="list-style-type: none"> • Membership; • Quoracy requirements; and • Meeting frequency. <p>We confirmed that the Standing Orders were dated February 2013, however confirmed through discussions that they had been reviewed in July 2015 but, as no changes were made, this was not documented. As there was no identification of a regular review process for the standing orders, therefore the Authority may be exposed to the risk that the standing orders may be misinterpreted as being outdated, and not reflective of the current practices.</p>	Low	The Authority will identify a review timescale for its Standing Orders, to ensure these are fit for purpose and reflective of practice.
Area: Website Project						
1	<p>‘Must be published’ information</p> <p>The Fire Authority website includes a page for ‘Transparency’.</p> <p>The Fire Authority is required to publish information against 11</p>	Yes	No	<p>We reviewed information available on the website for compliance with the ‘must be published’ information as stated within the Transparency Code 2015.</p> <p>We were able to confirm that Information was published against all 11 relevant categories.</p> <p>Out of the 11 published categories, information published under six categories did not meet all the specific</p>	N/A	Refer to Appendix A for actions for each specific information category.

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Actions for management
	information categories and keep them updated in line with the required frequency for each category.			<p>requirements of the code.</p> <p>Due to gaps in 'must be published' information and it being out of date there is a risk of non-compliance, reputational damage and potential increase in Freedom of Information requests for information which should have been published under the Code.</p> <p>Refer to Appendix A for detailed results and actions proposed for each of the 11 information categories.</p>		
2	<p>'Recommended for publication' Information</p> <p>The Transparency Code 2015 includes a list of information 'recommended for publication' against seven of the 11 categories.</p>	Yes	No	<p>We reviewed the Authorities website to determine whether the information 'recommended for publication' was made available.</p> <p>The information 'recommended for publication' was confirmed to be published against one of the seven categories.</p> <p>The information 'recommended for publication' is not mandatory however we have made suggestions which could be considered for implementation.</p> <p>Refer to Appendix B for detailed results and actions for each information category.</p>	N/A	Refer to Appendix B for actions for each specific information category.

APPENDIX A: INFORMATION WHICH MUST BE PUBLISHED – FINDINGS

Information title	Information which must be published	Compliant? (Yes/No)	Audit findings and implications	Priority	Actions for management
Expenditure exceeding £500	<p>Quarterly publication</p> <p>Publish details of each individual item of expenditure that exceeds £500, including items of expenditure, consistent with Local Government Association guidance, such as:</p> <ul style="list-style-type: none"> • individual invoices • grant payments • expense payments • payments for goods and services • grants • grant in aid • rent • credit notes over £500 • Transaction's with other public bodies. <p>For each individual item of expenditure the following information must be published:</p> <ul style="list-style-type: none"> • date the expenditure was incurred • local authority department which incurred the expenditure • beneficiary • summary of the purpose of the expenditure • amount • Value Added Tax that cannot be recovered • Merchant category (e.g. computers, software etc.). 	Yes	<p>We confirmed through review of the Authority's website that they had published a monthly report of all expenditure exceeding £500 on their website. The report included the following information:</p> <ul style="list-style-type: none"> • date the expenditure was incurred • local authority department which incurred the expenditure • beneficiary • summary of the purpose of the expenditure • amount • Value Added Tax that cannot be recovered • Merchant category (e.g. computers, software etc.). <p>No issues identified.</p>	N/A	

Government Procurement Card transactions	<p>Quarterly publication</p> <p>Publish details of every transaction on a Government Procurement Card. For each transaction, the following details must be published:</p> <ul style="list-style-type: none"> • date of the transaction • local authority department which incurred the expenditure • beneficiary • amount • Value Added Tax that cannot be recovered • summary of the purpose of the expenditure • merchant category (e.g. computers, software etc.). 	No	<p>We confirmed that a quarterly publication is made of every transaction which is made on their Procurement Card.</p> <p>We confirmed that for each transaction the following was captured:</p> <ul style="list-style-type: none"> • date of the transaction • local authority department which incurred the expenditure • beneficiary • amount • summary of the purpose of the expenditure • merchant category (e.g. computers, software etc.). <p>We identified that the document did not capture Value Added Tax that cannot be recovered. We did however subsequently identify through discussions with the Head of Finance that it was not common for this to occur and therefore the Organisation had not published this data.</p> <p>We have therefore made a suggestion in relation to this.</p>	Suggestion	<p>The Authority will consider capturing Value Added Tax that cannot be recovered within its quarterly publication of every transaction on their procurement card.</p>
Procurement information	<p>Quarterly publication</p> <p>Publish details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000. For each invitation, the following details must be published:</p>	No	<p>We identified that Bedfordshire Fire and Rescue Authority publish Purchase Orders with a value of £5,000 and over. For this they included the following information:</p> <ul style="list-style-type: none"> • Document date; 	Medium	<p>For Purchase Orders with a value of £5,000 and over the service will include the following information:</p> <p>For any contract, commissioned activity, purchase order, framework agreement and any other legally</p>

- reference number
- title
- description of the goods and/or services sought
- start, end and review dates
- local authority department responsible.

Quarterly publication

Publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. For each contract, the following details must be published:

- reference number
- title of agreement
- local authority department responsible
- description of the goods and/or services being provided
- supplier name and details
- sum to be paid over the length of the contract or the estimated annual spending or budget for the contract
- Value Added Tax that cannot be recovered
- start, end and review dates
- whether or not the contract was the result of an invitation to quote or a published invitation to tender
- whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector.

- Supplier name;
- Extended Cost;
- Value Added Tax that cannot be recovered;
- local authority department responsible; and
- Description of the goods and/or services being provided.

There was no evidence to suggest that Service published every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000.

We identified through discussion with the Head of Finance that the Service's local procedure was to carry out tender activities for goods and/or service for values only exceeding £10,000 and therefore we have not raised a management action in this respect.

We did however confirm that the following was not included as per the Transparency Guidance:

- reference number
- title of agreement
- supplier details
- start, end and review dates
- whether or not the contract was the result of an invitation to quote or a published invitation to tender
- whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector.

enforceable agreement with a value that exceeds £5,000 the service must publish the following information:

- reference number
- title of agreement
- local authority department responsible
- description of the goods and/or services being provided
- supplier name and details
- sum to be paid over the length of the contract or the estimated annual spending or budget for the contract
- Value Added Tax that cannot be recovered
- start, end and review dates
- whether or not the contract was the result of an invitation to quote or a published invitation to tender
- whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector.

<p>Local authority land</p>	<p>Annual publication</p> <p>Publish details of all land and building assets including:</p> <ul style="list-style-type: none"> • all service and office properties occupied or controlled by user bodies, both freehold and leasehold • any properties occupied or run under Private Finance Initiative contracts • all other properties they own or use, for example, hostels, laboratories, investment properties and depots • garages unless rented as part of a housing tenancy agreement • surplus, sublet or vacant properties • undeveloped land • serviced or temporary offices where contractual or actual occupation exceeds three months • all future commitments, for example under an agreement for lease, from when the contractual commitment is made. <p>However, information about the following land and building assets are to be excluded from publication:</p> <ul style="list-style-type: none"> • rent free properties provided by traders (such as information booths in public places or ports) • operational railways and canals • operational public highways (but any adjoining land not subject to public rights should be included) • assets of national security • information deemed inappropriate for public access as a result of data protection and/or disclosure controls (eg. such as refuge houses). <p>Information on social housing is also excluded from this specific dataset.</p>	<p>No</p>	<p>We confirmed that the Authority published a document which identified all the Authorities premises.</p> <p>For each land or building asset, the following information was published together in one place:</p> <ul style="list-style-type: none"> • name of the building/land or both • street number or numbers • street name – this is the postal road address • post town • United Kingdom postcode • map reference • whether the local authority owns the freehold or a leasehold. <p>We identified that the following had not been published in line with the Transparency Guidance:</p> <ul style="list-style-type: none"> • Unique Property Reference Number • Unique asset identity 	<p>Low</p>	<p>The Authority will add a Unique Property Reference Number, and a unique asset identity for each of the assets.</p>
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For each land or building asset, the following information must be published together in one place:

- Unique Property Reference Number
- Unique asset identity - the local reference identifier used by the local body, sometimes known as local name or building block. There should be one entry per asset or user/owner (eg. on one site there could be several buildings or in one building there could be several users, floors/rooms etc – where this is the case, each of these will have a separate asset identity). This must include the original reference number from the data source plus authority code
- name of the building/land or both
- street number or numbers - any sets of 2 or more numbers should be separated with the ‘-’ symbol (eg. 10-15 London Road)
- street name – this is the postal road address
- post town
- United Kingdom postcode
- map reference – local authorities may use either Ordnance Survey or ISO6709 systems to identify the location of an asset, but must make clear which is being used. Where an Ordnance Survey mapping system is used (the grid system) then assets will be identified using Eastings before Northings. Where geocoding in accordance with ISO 6709 is being used to identify the centre point of the asset location then that reference must indicate its ISO coordinates
- whether the local authority owns the freehold or a lease for the asset and for whichever category applies, the local authority must list all the characteristics that apply from the options given below:

for freehold assets:

- occupied by the local authority
- ground leasehold
- leasehold

- license

vacant (for vacant properties, local authorities should not publish the full address details and should only publish the first part of the postcode) for leasehold assets:

- occupied by the local authority
- ground leasehold
- sub leasehold
- licence

for other assets:

- free text description eg. rights of way, access etc.
- whether or not the asset is land only (without permanent buildings) or it is land with a permanent building.

Grants to voluntary, community and social enterprise organisations

Annual publication No

Publish details of all grants to voluntary, community and social enterprise organisations. This can be achieved by either:

- tagging and hence specifically identifying transactions which relate to voluntary, community and social enterprise organisations within published data on expenditure over £500 or published procurement information, or
- by publishing a separate list or register.

For each identified grant, the following information must be published as a minimum:

- date the grant was awarded
- time period for which the grant has been given
- local authority department which awarded the grant
- beneficiary
- beneficiary's registration number
- summary of the purpose of the grant
- amount

We noted that the Authority had only published Grants to voluntary, community and social enterprise organisations for the 2014-15 financial years and therefore we have raised an action to publish details of all grants to voluntary, community and social enterprise organisations for financial year 2015-16. Medium

The Authority will publish on an annual basis all Grants to voluntary, community and social enterprise organisations.

Organisation chart	<p>Annual publication</p> <p>Publish an organisation chart covering staff in the top three levels of the organisation. The following information must be included for each member of staff included in the chart:</p> <ul style="list-style-type: none"> • grade • job title • local authority department and team • whether permanent or temporary staff • contact details • salary in £5,000 brackets, consistent with the details published for Senior Salaries • salary ceiling (the maximum salary for the grade). 	<p>No</p>	<p>We confirmed that the Authority had included an organisational chart which covered staff in the top three levels of the organisation whose salaries exceed £50,000.</p> <p>We did note that there is a risk that if a member of staff is not a full time employee or salary does not exceed £50,000; this will not be captured, leading to the organisation being non-compliant with the Transparency Guidance.</p>	<p>Low</p>	<p>The Authority will update its website to include all staff who are in the top three levels of the organisation regardless of the salaries they may earn.</p>
Trade union facility time	<p>Annual publication</p> <p>Publish the following information:</p> <ul style="list-style-type: none"> • total number (absolute number and full time equivalent) of staff who are union representatives (including general, learning and health and safety representatives) • total number (absolute number and full time equivalent) of union representatives who devote at least 50 per cent of their time to union duties • names of all trade unions represented in the local authority • a basic estimate of spending on unions (calculated as the number of full time equivalent days spent on union duties multiplied by the average salary), and • a basic estimate of spending on unions as a percentage of the total pay bill (calculated as the number of full time equivalent days spent on union duties multiplied by the average salary divided by the total pay bill). 	<p>Yes</p>	<p>We confirmed that the Authority had published the following information for 2015/16:</p> <ul style="list-style-type: none"> • total number of staff who are union representatives • total number of union representatives who devote at least 50 per cent of their time to union duties • names of all trade unions represented in the local authority • a basic estimate of spending on unions, and • a basic estimate of spending on unions as a percentage of the total pay bill 	<p>N/A</p>	

Senior Salaries	<p>Annual publication</p> <p>Local authorities must place a link on their website to the following data or must place the data itself on their website:</p> <ul style="list-style-type: none"> • the number of employees whose remuneration in that year was at least £50,000 in brackets of £5,000 • details of remuneration and job title of certain senior employees whose salary is at least £50,000 • employees whose salaries are £150,000 or more must also be identified by name. • a list of responsibilities (for example, the services and functions they are responsible for, budget held and number of staff) and details of bonuses and 'benefits in kind', for all employees whose salary exceeds £50,000. 	<p>No</p>	<p>We previously confirmed that the Authority had published a document including employees at the top three levels of the organisation whose salaries exceed £50,000.</p> <p>We confirmed that the Authority did not have employees whose salaries exceeded £150,000 and therefore were not required to publish this.</p> <p>We did however note that the additional information would need to be published to confirm that the Authority is compliant with the guidance:</p> <ul style="list-style-type: none"> • a list of responsibilities (for example, the services and functions they are responsible for, budget held and number of staff) and details of bonuses and 'benefits in kind', for all employees whose salary exceeds £50,000. 	<p>Low</p>	<p>The Authority will publish the following in relation to senior salaries:</p> <ul style="list-style-type: none"> • a list of responsibilities (for example, the services and functions they are responsible for, budget held and number of staff) and details of bonuses and 'benefits in kind', for all employees whose salary exceeds £50,000.
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Constitution	<p>Annual publication</p> <p>Local authorities must publish their Constitution on their website.</p>	<p>No</p>	<p>Although the Authority did not have a constitution it did have in place a Fire Authority Handbook which included the following:</p> <ul style="list-style-type: none"> • The Bedfordshire Fire Service (Combination Scheme) (Variation) Order 2012; • Standing Orders; • Procurement Policy and Procedures; • Financial Regulations; and • Code of Conduct. 	<p>N/A</p>	<p>Previously raised, within Section 1.2 of this report.</p>
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We did however note that there was limited evidence to confirm when these documents required review and we have raised an action within Section 1.2 of this report in relation to this.

Pay multiple	<p>Annual publication</p> <p>Publish the pay multiple on their website defined as the ratio between the highest taxable earnings for the given year (including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind) and the median earnings figure of the whole of the authority's workforce. The measure must:</p> <ul style="list-style-type: none"> cover all elements of remuneration that can be valued (eg. all taxable earnings for the given year, including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind) use the median earnings figure as the denominator, which should be that of all employees of the local authority on a fixed date each year, coinciding with reporting at the end of the financial year exclude changes in pension benefits, which due to their variety and complexity cannot be accurately included in a pay multiple disclosure. 	Yes	<p>The pay policy statement including the appropriate information relating to pay multiple.</p>	N/A	
Fraud	<p>Annual publication</p> <p>Publish the following information:</p> <ul style="list-style-type: none"> total amount spent by the authority on the investigation and prosecution of fraud total number of fraud cases investigated. 	No	<p>The Authority published that the expenditure on a fraud investigation had taken place within 2014/15.</p> <p>We were unable to identify a value for 2015/16 financial year, and no further evidence was included relating to fraud.</p>	Medium	<p>The Authority will publish the following information relating to fraud:</p> <ul style="list-style-type: none"> total amount spent by the authority on the investigation and prosecution of fraud total number of fraud cases investigated.

APPENDIX B: INFORMATION RECOMMENDED FOR PUBLICATION – FINDINGS

Information title	Information recommended for publication	Compliant? (Yes/No)	Audit findings and implications	Priority	Actions for management
Expenditure exceeding £500	<p>Publish information on a monthly instead of quarterly basis, or ideally, as soon as it becomes available and therefore known to the authority (commonly known as ‘real-time’ publication).</p> <p>Publish details of all transactions that exceed £250 instead of £500. For each transaction the details that should be published remain as set out in paragraph 29.</p> <p>Publish the total amount spent on remuneration over the period being reported on.</p> <p>Classify purpose of expenditure using the Chartered Institute of Public Finance and Accountancy Service Reporting Code of Practice to enable comparability between local authorities.</p>	No	<p>We confirmed that the Service publish information on a monthly basis.</p> <p>The Authority did not:</p> <ul style="list-style-type: none"> • Publish details of all transactions that exceed £250 instead of £500. For each transaction the details that should be published remain as set out in within the must publish section above. • Publish the total amount spent on remuneration over the period being reported on. • Classify purpose of expenditure using the Chartered Institute of Public Finance and Accountancy Service Reporting Code of Practice to enable comparability between local authorities. 	Suggestion	<p>The service will consider publishing:</p> <ul style="list-style-type: none"> • The details of all transactions that exceed £250 instead of £500. • The total amount spent on remuneration over the period being reported on. • Classification of the purpose of expenditure using the Chartered Institute of Public Finance and Accountancy Service Reporting Code of Practice to enable comparability between local authorities.
Government Procurement Card transactions	<p>Publish all transactions on all corporate credit cards, charge cards and procurements, including those that are not a Government Procurement Card. For each transaction the details that should be published remain as set out in paragraph 30.</p>	No	<p>The Authority did not publish transactions on any cards other than the procurement card.</p>	Suggestion	<p>The Authority will consider publishing all transactions made on all corporate credit cards, charge cards and procurements, including those that are not a Government Procurement Card.</p>
Procurement information	<p>Place on Contracts Finder, as well as any other local portal, every invitation to tender or invitation to quote for contracts to provide goods and/or services with a</p>	No	<p>We reviewed the GOV.UK contracts Finder website and confirmed that the most recent invitation to tender</p>	Suggestion	<p>The Authority will confirm the frequency for updating the GOV.UK Contracts Finder website. All</p>

	<p>value that exceeds £10,000.</p> <p>Publish:</p> <ul style="list-style-type: none"> • information on a monthly instead of quarterly basis, or ideally, as soon as it is generated and therefore becomes available (commonly known as ‘real-time’ publication) • every invitation to tender for contracts to provide goods and/or services with a value that exceeds £500 instead of £5,000 • details of invitations to quote where there has not been a formal invitation to tender • all contracts in their entirety where the value of the contract exceeds £5,000 • company registration number at Companies House • details of invitations to tender or invitations to quote that are likely to be issued in the next twelve months • details of the geographical (e.g. by ward) coverage of contracts entered into by the local authority • details of performance against contractual key performance indicators • information disaggregated by voluntary and community sector category. 		<p>or invitation to quote for contracts was published in November 2016.</p>	<p>contract notices will also be updated to clearly state their contract values.</p>
<p>Local authority land</p>	<p>Publish information on a monthly instead of annual basis, or ideally, as soon as it becomes available and therefore known to the authority (commonly known as ‘real-time’ publication).</p> <p>It is also recommended that local authorities should publish all the information possible on Electronic Property Information Mapping Service.</p> <p>Publish the following additional information:</p>	<p>No</p>	<p>We confirmed that the information in relation to the local authority land was uploaded on an annual basis.</p> <p>The Authority did not publish information on Electronic Information Mapping Service.</p>	<p>Suggestion</p> <p>The Authority will consider publishing local authority land information on a monthly basis and also on the Electronic Property Information Mapping Service.</p> <p>The Authority will consider publishing the additional information recommended for local authority land as stated in paragraph 62 of</p>

- The size of the asset measured in Gross Internal Area (m²) for buildings or hectares for land, in accordance with the Royal Institute of Chartered Surveyors Code of Measuring Practice. The Gross Internal Area is the area of a building measured to the internal face of the perimeter walls at each floor level. Local authorities using Net Internal Area (m²) should convert measurements to Gross Internal Area using appropriate conversion factors and state the conversion factor used
- the services offered from the asset, using the services listed in the Effective Services Delivery government service function list <http://doc.esd.org.uk/FunctionList/1.00.html> (listing up to five main services)
- the reason for holding asset such as, it is occupied by the local authority or it is providing a service in its behalf, it is an investment property, it supports economic development (e.g. provision of small businesses or incubator space), it is surplus to the authority's requirements, it is awaiting development, it is under construction, it provides infrastructure or it is a community asset
- whether or not the asset is either one which is an asset in the authority's ownership that is listed under Part 5 Chapter 3 of the Localism Act 2011 (assets of community value) and/or an asset where the authority is actively seeking transfer to the community
- total building operation (revenue) costs as defined in the corporate value for money indicators for public services
- Required maintenance - the cost to bring the property from its present state up to the state reasonably required by the authority to deliver

the service and/or to meet statutory or contract obligations and maintain it at that standard. This should exclude improvement projects but include works necessary to comply with new legislation (e.g. asbestos and legionella)

- functional suitability rating using the scale:
 - good – performing well and operating efficiently (supports the needs of staff and the delivery of services)
 - satisfactory – performing well but with minor problems (generally supports the needs of staff and the delivery of services)
 - poor – showing major problems and/or not operating optimally (impedes the performance of staff and/or the delivery of services)
 - unsuitable – does not support or actually impedes the delivery of services
- Energy performance rating as stated on the Display Energy Certificate under the Energy Performance of Buildings (England and Wales) Regulations 2012 (as amended).

Grants to voluntary, community and social enterprise organisations

- Publish information on a monthly instead of annual basis where payments are made more frequently than a single annual payment, or ideally, as soon as the data becomes available and therefore known to the authority (commonly known as ‘real-time’ publication).
- information disaggregated by voluntary and community sector category (e.g. whether it is registered with Companies House, charity or charitable incorporated organisation, community interest company, industrial and

No

We were unable to identify publication of an up to date list of grants to voluntary, community and social enterprise organisations.

An action to address this has been made as part of our findings for information which must be published above.

N/A

Refer to Appendix A

provident society, housing association etc.).

Organisation chart	Local authorities should publish: <ul style="list-style-type: none">• charts including all employees in the local authority whose salary exceeds £50,000• the salary band for each employee included in the chart(s)• Information about current vacant posts, or signpost vacancies that are going to be advertised in the future.	Yes	We confirmed that the Authority had published: <ul style="list-style-type: none">• a chart including all employees in the local authority whose salary exceeds £50,000• the salary band for each employee included in the chart(s)• We noted that there were no vacant posts and therefore information about current vacant posts, or signpost vacancies that are going to be advertised in the future was not required.	N/A	
Fraud	Local authorities should publish: <ul style="list-style-type: none">• total number of cases of irregularity investigated• total number of occasions on which a) fraud and b) irregularity was identified• total monetary value of a) the fraud and b) the irregularity that was detected, and• Total monetary value of a) the fraud and b) the irregularity that was recovered.	No	We identified that none of the recommended fraud information was included within the fraud section of the Authorities website. The recommended fraud information is not mandatory however its publishing will enhance the transparency of the work undertaken by the Fraud team.	Suggestion	The Authority will consider publishing the following in relation to Fraud: <ul style="list-style-type: none">• Total number of cases of irregularity investigated• Total number of occasions on which a) fraud and b) irregularity was identified• Total monetary value of a) the fraud and b) the irregularity that was detected, and• Total monetary value of a) the fraud and b) the irregularity that was recovered.

APPENDIX C: SCOPE

Scope of the review

To evaluate the adequacy of risk management and control within the system and the extent to which controls have been applied, with a view to providing an opinion. The scope was planned to provide assurance on the controls and mitigations in place relating to the following areas:

Objective of the area under review

To ensure that all decisions made are open and transparent so as not to impact on the integrity of the Authority

When planning the audit, the following areas for consideration and limitations were agreed:

Areas for consideration:

Transparency and openness of decision making

This part of the review focused on the senior decision making groups within the organisation including the Authority, its sub committees and the Corporate Management Team. Through review of a sample of minutes and papers for each group, we will ensure that:

- The terms of reference of the group clearly sets out under which circumstances decisions can be made and where decisions must be escalated up the Authority's documented governance structure.
- This includes a quoracy requirement which clearly sets out which/how many members must be present.
- Papers and their cover sheets clearly indicate where a decision is to be made.
- At the beginning of each meeting, there is an opportunity for the members to raise conflicts of interest. Following this, the quoracy requirement is confirmed and appropriate actions are taken if it has been breached.
- The meeting minutes clearly document the decisions made and any further actions that need to be taken.

Website project

A project is currently in progress to update the website, with a completion date for the end of next fiscal year. To inform the planning of the new website and in addition to the above, we will consider the working practices associated with the gathering of mandatory and any voluntary data for publication on the existing website to provide a benchmark for improvement in the new website as it is developed.

Limitations to the scope of the audit assignment:

- We undertook testing in regards to conflicts of interest, only that there was an opportunity for conflicts to be declared and that actions were taken to ensure the quoracy of meetings.
- We did not confirm that the delegations to make decisions are appropriate.
- We did not be undertaking any testing on the quality of the information being published.
- Our work was undertaken on a sample basis and the findings were extrapolated appropriately.

Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

FOR FURTHER INFORMATION CONTACT

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