



Department for  
Communities and  
Local Government

# Guidance on statements of assurance for fire and rescue authorities in England

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## Introduction

1. The Government is committed to unburdening local government; eliminating top-down bureaucracy and increasing local flexibility. For fire and rescue authorities, this ethos is demonstrated by the revised Fire and Rescue National Framework for England (the Framework), and in the provisions of the Localism Act 2011, which helps to let them run their services as they see fit.
2. This freedom and flexibility is accompanied by the need for accountability and transparency. Providing an excellent service is only the starting point - communities expect to know how their services are being provided.
3. It is against this background that the Framework sets out a requirement for fire and rescue authorities to publish Statements of Assurance. It says:

***'Fire and rescue authorities must provide annual assurance on financial, governance and operational matters and show how they have had due regard to the expectations set out in their integrated risk management plan and the requirements included in the Framework. To provide assurance, fire and rescue authorities must publish an annual statement of assurance'***

4. This document provides guidance on the content of statements of assurance, and indicates how existing assessment processes might feed into the statements in order to avoid duplication.
5. Guidance should not be taken to constitute legal advice. We have indicated what should be included in the statements of assurance, while allowing the flexibility to tailor the format and presentation. It is for fire and rescue authorities to decide how to best present the information with their communities in mind.

## Context

6. Fire and rescue authorities are accountable for their performance and should be open to evaluation by the communities they serve. Information on their performance should be accessible, robust, fit-for-purpose and accurately report on effectiveness and value for money.
7. One of the principal aims of the statement of assurance is to provide an accessible way in which communities, Government, local authorities and other partners may make a valid assessment of their local fire and rescue authority's performance.
8. Where fire and rescue authorities have already set out relevant information that is clear, accessible, and user-friendly within existing documents, they may wish to include extracts, or links to these documents within their statement of assurance.

9. The statement of assurance will be used as a source of information on which to base the Secretary of State's biennial report under section 25 of the *Fire and Rescue Act 2004*.<sup>1</sup>

## Assessment and ownership

10. Authorities should assess their performance across a number of key areas. The areas to be included for assessment, and the methodology used, are a matter for local determination, although authorities will need to satisfy themselves that the measures and methods used are appropriate and fit for purpose.
11. The statement of assurance should be signed off by an elected member of the relevant authority who is able to take responsibility for its contents. It is up to the individual authority to ensure that this is done by an appropriate person (or persons) who can approve it on behalf of the authority.
12. Statements of assurance should be published annually by fire and rescue authorities. It is for fire and rescue authorities to decide when they should publish depending on individual reporting arrangements. The first statements are due for publication in the financial year 2013-14, and annually thereafter.

## Content of the annual statement of assurance

### Financial

13. Fire and rescue authorities are responsible for ensuring that their business is conducted in accordance with the law and proper standards, and that public money is properly accounted for and used economically, efficiently and effectively.<sup>2</sup>
14. It is a statutory requirement under the *Accounts and Audit (England) Regulations 2011*<sup>3</sup> for authorities to publish the financial results of their activities for the year. This 'Statement of Accounts', shows the annual costs of providing the service and is determined by a Code of Practice<sup>4</sup> which aims to give a "true and fair" view of the financial position and transactions of the authority. The authority is responsible for approval of the statement of accounts prior to publication.
15. The statement of assurance may briefly set out what assessment procedures are in place with regard to the authorities' statements of account.

### Governance

16. The *Accounts and Audit (England) Regulations 2011* also requires authorities to prepare an annual governance statement in support of this statement of accounts. This governance statement is an expression of the measures taken by the authority to ensure appropriate business practice, high standards of conduct and sound governance. The statement of assurance may set out what work authorities

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<sup>1</sup> <http://www.legislation.gov.uk/ukpga/2004/21/section/25>

<sup>2</sup> Section 3 of the Local Government Act 1999

<sup>3</sup> <http://www.legislation.gov.uk/uksi/2011/817/contents/made>

<sup>4</sup> *Code of Practice on Local Authority Accounting* - Chartered Institute of Public Finance and Accountancy

have undertaken to review the effectiveness of their governance framework, including the system of internal control.

17. Greater transparency is a key element of the Framework and is at the heart of the Government's commitment to enable the public to hold their authorities to account for the way they spend public money. In preparing the statement of assurance, fire and rescue authorities may consider the principles of transparency set out in the *Code of Recommended Practice for Local Authorities on Data Transparency*.<sup>5</sup>

## Operational

18. Fire and rescue authorities function within a clearly defined statutory and policy framework. The key documents setting this out are:

- the [Fire and Rescue Services Act 2004](https://www.legislation.gov.uk/ukpga/2004/21/contents)<sup>6</sup>
- the [Civil Contingencies Act 2004](http://www.legislation.gov.uk/ukpga/2004/36/contents)<sup>7</sup>
- the [Regulatory Reform \(Fire Safety\) Order 2005](http://www.legislation.gov.uk/uksi/2005/1541/contents/made)<sup>8</sup>
- the [Fire and Rescue Services \(Emergencies\) \(England\) Order 2007](http://www.legislation.gov.uk/uksi/2007/735/contents/made)<sup>9</sup>
- the [Localism Act 2011](http://www.legislation.gov.uk/uksi/2011/20/contents/enacted)<sup>10</sup>
- the [Fire and Rescue National Framework for England](https://www.gov.uk/government/publications/fire-and-rescue-national-framework-for-england)<sup>11</sup>

19. Fire and rescue authorities already consult on, and publish, their integrated risk management plans, which set out local strategies including cross-border, multi-authority and national arrangements where appropriate. The statement of assurance should include details of consultation on these plans, and confirm that appropriate information was provided to enable active and informed participation.

20. The statement of assurance may also indicate where fire and rescue authorities have entered into agreements and/or mutual aid arrangements with other relevant bodies. The level of detail included will be a matter for each individual fire and rescue authority and may be linked to their integrated risk management plan.

21. It is not the aim of statements of assurance to set out the operational procedures for fire and rescue authorities. However, statements of assurance are the appropriate vehicle with regard to specific events which raise issues of operational competence or delivery. For example, when advice is received under health and safety or other legislation, it is appropriate for the fire and rescue authority to use the statement of assurance as a means to inform their communities that these matters have been considered and, where appropriate, acted on.

## Framework requirements

<sup>5</sup> <https://www.gov.uk/government/publications/local-authority-data-transparency-code>

<sup>6</sup> <http://www.legislation.gov.uk/ukpga/2004/21/contents>

<sup>7</sup> <http://www.legislation.gov.uk/ukpga/2004/36/contents>

<sup>8</sup> <http://www.legislation.gov.uk/uksi/2005/1541/contents/made>

<sup>9</sup> <http://www.legislation.gov.uk/uksi/2007/735/contents/made>

<sup>10</sup> <http://www.legislation.gov.uk/uksi/2011/20/contents/enacted>

<sup>11</sup> <https://www.gov.uk/government/publications/fire-and-rescue-national-framework-for-england>

22. Where fire and rescue authorities are satisfied that the systems they have in place, and any specific measures they have undertaken, fulfil their Framework requirements, this should be clearly stated in the statement of assurance. Accordingly, where appropriate, authorities may consider making a simple declaration that the Framework requirements have been met.

### **Future improvements**

23. Fire and rescue authorities may wish to include a section in their statements of assurance on any potential improvements they have identified across their accounting, governance or operational responsibilities to communities, particularly where plans are underway.