

**BUCKINGHAMSHIRE AND MILTON KEYNES FIRE AUTHORITY
BUCKINGHAMSHIRE FIRE AND RESCUE SERVICE**



Director of Legal & Governance, Graham Britten
Buckinghamshire Fire & Rescue Service
Brigade HQ, Stocklake, Aylesbury, Bucks HP20 1BD
Tel: 01296 744441

Chief Fire Officer and Chief Executive
Jason Thelwell

To: The Members of the Overview and Audit Committee

6 March 2023

**MEMBERS OF THE PRESS
AND PUBLIC**

Please note the content of
Page 2 of this Agenda Pack

Dear Councillor

Your attendance is requested at a meeting of the **OVERVIEW AND AUDIT COMMITTEE** of the **BUCKINGHAMSHIRE AND MILTON KEYNES FIRE AUTHORITY** to be held in **MEETING ROOM 1, BUCKINGHAMSHIRE FIRE AND RESCUE SERVICE HEADQUARTERS, STOCKLAKE, AYLESBURY, BUCKS, HP20 1BD** on **WEDNESDAY 15 MARCH 2023 at 10.00 AM** when the business set out overleaf will be transacted.

Yours faithfully

A handwritten signature in black ink that reads 'Graham Britten'.

Graham Britten
Director of Legal and Governance

Health and Safety

There will be extremely limited facilities for members of the public to observe the meeting in person, therefore a recording of the meeting will be available after the meeting at the web address provided overleaf.

Chairman: Councillor Carroll

Councillors: Adoh, Bagge, Chapple OBE, Exon, Hussain, Mahendran, Stuchbury and Waite



MAKING YOU SAFER



To observe the meeting as a member of the Press and Public

The Authority supports the principles of openness and transparency. To enable members of the press and public to see or hear the meeting this meeting will be livestreamed. Please visit: <https://www.youtube.com/channel/UCWmIXPWAscxpL3vIiv7bh1Q>

The Authority also allows the use of social networking websites and blogging to communicate with people about what is happening, as it happens.

Adjournment and Rights to Speak – Public

The Authority may adjourn a Meeting to hear a member of the public on a particular agenda item. The proposal to adjourn must be moved by a Member, seconded and agreed by a majority of the Members present and voting.

A request to speak on a specified agenda item should be submitted by email to gbritten@bucksfire.gov.uk by 4pm on the Monday prior to the meeting. Please state if you would like the Director of Legal and Governance to read out the statement on your behalf, or if you would like to be sent a 'teams' meeting invitation to join the meeting at the specified agenda item.

If the meeting is then adjourned, prior to inviting a member of the public to speak, the Chairman should advise that they:

- (a) speak for no more than four minutes,
- (b) should only speak once unless the Chairman agrees otherwise.

The Chairman should resume the Meeting as soon as possible, with the agreement of the other Members present. Adjournments do not form part of the Meeting.

Rights to Speak - Members

A Member of the constituent Councils who is not a Member of the Authority may attend Meetings of the Authority or its Committees to make a statement on behalf of the Member's constituents in the case of any item under discussion which directly affects the Member's division, with the prior consent of the Chairman of the Meeting which will not be unreasonably withheld. The Member's statement will not last longer than four minutes. Such attendance will be facilitated if requests are made to enquiries@bucksfire.gov.uk at least two clear working days before the meeting.

Statements can be read out on behalf of the Member by the Director of Legal and Governance, or the Member may request a 'teams' meeting invitation to join the meeting at the specified agenda item.

Where the Chairman of a Committee has agreed to extend an invitation to all Members of the Authority to attend when major matters of policy are being considered, a Member who is not a member of the Committee may attend and speak at such Meetings at the invitation of the Chairman of that Committee.

Questions

Members of the Authority, or its constituent councils, District, or Parish Councils may submit written questions prior to the Meeting to allow their full and proper consideration. Such questions shall be received by the Monitoring Officer to the Authority, *in writing*, at least two clear working days before the day of the Meeting of the Authority or the Committee.

OVERVIEW AND AUDIT COMMITTEE

TERMS OF REFERENCE

Overview

1. To review current and emerging organisational issues and make recommendations to the Executive Committee as appropriate.
2. To comment upon proposed new policies and make recommendations to the Executive Committee as appropriate.
3. To review issues referred by the Authority and its other bodies and make recommendations to those bodies as appropriate.
4. To make recommendations to the Executive Committee on:
 - (a) the Electronic Services Delivery Plan;
 - (b) the Brigade Personnel Strategy;
 - (c) Levels of Incident Response;
 - (d) the Corporate Risk Management Policy;
 - (e) the Authority's Information Policy; andother such policies and procedures as are required from time to time
5. To consider and make recommendations to the Authority on the Annual Treasury Management Strategy.

Audit

1. To determine the internal and external audit plans and the Internal Audit Strategy
2. To determine the Internal Audit Annual Plan and Annual Report (including a summary of internal audit activity and the level of assurance it can give over the Authority's governance arrangements).
3. To consider and make recommendations on action plans arising from internal and external audit reports, including arrangements to ensure that processes which deliver value for money are maintained and developed.
4. To consider and make recommendations to the Executive Committee on reports dealing with the management and performance of the providers of internal audit services.
5. To consider and make recommendations on the external auditor's Annual Audit Letter and Action Plan, relevant reports and the report to those charged with governance.
6. To consider specific reports as agreed with the Treasurer, Internal Audit, Monitoring Officer, Chief Fire Officer, or external audit and to make decisions as appropriate.
7. To comment on the scope and depth of external audit work and to ensure it gives value for money.
8. To oversee investigations arising out of fraud and corruption allegations.

9. To determine Insurance matters not delegated to officers, or another committee.
10. To consider and determine as appropriate such other matters as are required in legislation or guidance to be within the proper remit of this Committee.

Governance

1. To:
 - (a) make recommendations to the Authority in respect of:
 - (i) variations to Financial Regulations; and
 - (ii) variations to Contract Standing Orders.
 - (b) receive a report from the Chief Finance Officer/Treasurer when there has been any variation to the Financial Instructions in the preceding twelve month period.
2. To determine the following issues:
 - (a) the Authority's Anti-Money Laundering Policy;
 - (b) the Authority's Whistleblowing Policy; and
 - (c) the Authority's Anti Fraud and Corruption Policy.
3. To determine the Statement of Accounts and the Authority's Annual Governance Statement. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Authority.
4. To consider the Authority's arrangements for corporate governance and make recommendations to ensure compliance with best practice.
5. To monitor the Authority's compliance with its own and other published standards and controls.
6. To maintain and promote high standards of conduct by the Members and co-opted members of the Authority.
7. To assist Members and co-opted members of the Authority to observe the Authority's Code of Conduct.
8. To advise the Authority on the adoption or revision of a code of conduct.
9. To monitor the operation of the Authority's Code of Conduct
10. To deal with cases referred by the Monitoring Officer.
11. To advise on training, or arranging to train Members and co-opted members of the Authority on matters relating to the Authority's Code of Conduct.
12. To monitor the operation of any registers of interest, of disclosures of interests and disclosures of gifts and hospitality in respect of officers or Members

Risk

1. To monitor the effective development and operation of risk management and corporate governance within the Authority.

2. To consider reports dealing with the management of risk across the organisation, identifying the key risks facing the Authority and seeking assurance of appropriate management action.

Employees

1. To be a sounding board to help the Authority promote and maintain high standards of conduct by employees of the Authority.
2. To advise the Executive Committee on the adoption or revision of any policies, codes or guidance:
 - (a) regulating working relationships between members and co-opted members of the Authority and the employees of the Authority;
 - (b) governing the conduct of employees of the Authority; or
 - (c) relating to complaints; andother such policies and procedures as are required from time to time.
3. To monitor the operation of any such policies, codes or guidance mentioned at 2 above.
4. To comment on the training arrangements in connection with any of the above.

General

1. To make such other recommendations to the Executive Committee on the issues within the remit of the Overview and Audit Committee as required.
2. To review any issue referred to it by the Chief Fire Officer, Treasurer, or Monitoring Officer, or any Authority body within the remit of these terms of reference.
3. To consider such other matters as are required in legislation or guidance to be within the proper remit of this Committee.
4. To commission reports from the Chief Fire Officer, the Internal Audit Service, the Monitoring Officer, or such other officer as is appropriate, when the Committee agrees that such reports are necessary.
5. To support the Monitoring Officer and the Treasurer in their statutory roles and in the issue of any guidance by them.
6. To receiving reports from the Monitoring Officer in his/her statutory role or otherwise relating to ethical standards and deciding action as appropriate.
7. To respond to consultation on probity and the ethical standards of public authorities.

AGENDA

Item No:

1. Apologies

2. Minutes

To approve, and sign as a correct record the Minutes of the meeting of the Overview and Audit Committee held on 9 November 2022 (Item 2) **(Pages 9 - 24)**

3. Matters Arising from the Previous Meeting

The Chairman to invite officers to provide verbal updates on any actions noted in the Minutes from the previous meeting.

4. Disclosure of Interests

Members to declare any disclosable pecuniary interests they may have in any matter being considered which are not entered onto the Authority's Register, and officers to disclose any interests they may have in any contract to be considered.

5. Questions

To receive questions in accordance with Standing Order SOA7.

6. RIPA Policy (Minute OA39 - 090316) - To note that there has been no covert surveillance conducted by officers since the last meeting of the Committee.

7. Internal Audit Reports

(a) Internal Audit Strategy and Annual Internal Audit Plan 2023/24

To consider Item 7a **(Pages 25 - 36)**

(b) Final Audit Reports

To consider Item 7b **(Pages 37 - 104)**

(c) Update on Progress of Audit Management Actions

To consider Item 7c **(Pages 105 - 112)**

8. Audit Results Report 2021/22

To consider item 8 (Pages 113 - 162)

9. Corporate Risk Management

To consider item 9 (Pages 163 - 184)

10. Updated Code of Conduct (V4.0)

To consider item 10 (Pages 185 - 220)

11. Updated Whistleblowing Procedure (V10)

To consider item 11 (Pages 221 - 240)

12. His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) - Buckinghamshire Fire and Rescue Service (BFRS) Improvement Plan Update: March 2023

To consider item 12 (Pages 241 - 262)

13. Prevention Improvement Plan November/December 2022

To consider item 13 (Pages 263 - 270)

14. Treasury Management Performance 2022/23 - Quarter 3

To consider item 14 (Pages 271 - 278)

15. Exclusion of Press and Public

To consider excluding the public and press representatives from the meeting by virtue of Paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972, as the Minutes contain information relating to the financial or business affairs of a person (including the Authority); and on these grounds it is considered the need to keep information exempt outweighs the public interest in disclosing the information.

16. Exempt Minutes

To approve, and sign as a correct record the Exempt Minutes of the meeting of the Overview and Audit Committee held on 9 November 2022 (Item 16)

17. Forward Plan

To note Item 17 (Pages 279 - 280)

If you have any enquiries about this agenda please contact: Katie Nellist (Democratic Services Officer) – Tel: (01296) 744633 email: knellist@bucksfire.gov.uk



Buckinghamshire & Milton Keynes Fire Authority

Minutes of the Meeting of the OVERVIEW AND AUDIT COMMITTEE of the BUCKINGHAMSHIRE AND MILTON KEYNES FIRE AUTHORITY held on WEDNESDAY 9 NOVEMBER 2022 at 10.00 AM.

Present: Councillors Adoh, Bagge, Carroll, Darlington, Exon (part), Hussain (part), Stuchbury and Waite

Officers: J Thelwell (Chief Fire Officer), M Osborne (Deputy Chief Fire Officer), G Britten (Director of Legal and Governance), M Hemming (Director of Finance and Assets), M Hussey (Principal Accountant), A Carter (Head of Technology, Transformation and PMO), K Nellist (Democratic Services Officer), S Gowanlock (Corporate Planning Manager), S Harlock (Internal Audit Manager, Buckinghamshire Council), B Ackerlay (Group Commander Head of Operational Training and Assurance), A Burch (Group Commander Technical), J Cook (Community Safety and Safeguarding Manager) R Smith (Procurement Manager) and C Newman (Data Intelligence Team Manager)

Remotely: A Stunell (Head of Human Resources), C Bell (Head of Protection, Assurance and Development), P Mould (Area Commander Industrial Action), S Connolly (Station Commander, Resilience and Business Continuity), A Brittain (External Audit Manager EY) and F Churchhouse (External Audit EY).

Apologies: Councillor Chapple OBE

The Chairman, welcomed Members to the Overview and Audit Committee Meeting of the Buckinghamshire & Milton Keynes Fire Authority and advised that although members of the public were allowed to attend and observe in limited numbers, the meeting was being recorded and a copy would be uploaded onto the Authority's YouTube channel.

<https://www.youtube.com/channel/UCWmIXPWAscxpL3vliv7bh1Q>

OA18 MINUTES

RESOLVED –

That the Minutes of the meeting of the Overview and Audit Committee held on Wednesday 20 July 2022, be approved, and signed by the Chairman as a correct record.

OA19 MATTERS ARISING FROM THE PREVIOUS MINUTES

OA09 – It was agreed that the Chief Fire Officer should draft a cross party letter to the Government regarding funding a pay rise for firefighters. Subsequent to that, an offer was made to the Fire Brigades Union (FBU) for a 5% pay increase. The FBU had now gone out to a consultative ballot to see whether their members were minded to accept a 5% pay increase. The results of the ballot would be available in the next couple of weeks.

The Chief Fire Officer advised Members that following the last Overview and Audit Committee meeting, he had been interviewed on BBC news and explained the situation this Service was in, in terms of funding any pay rise. The Service needed precept flexibility and any pay rise to be funded through central Government. The Chief Fire Officer had also undertaken some informal lobbying through the National Fire Chiefs Council (NFCC) to push the NJC and LGA to move from a 2% to 5% pay increase. A letter had also been sent to the new Fire Minister calling on an increase in central Government funding for this Service or the ability to raise Council Tax by up to £5 per year.

A Member asked if there was any indication if the Government would be willing to increase funding to the Service or the ability to raise Council Tax by up to £5 per year. The Chief Fire Officer advised, there was no indication at all. There would be an announcement regarding the budget in November. The Authority would only find out if it had precept flexibility towards the end of December.

OA09 - The Director of Finance and Assets advised that at the last meeting there was a question regarding inflationary pressures, and non pay inflationary pressures i.e., utilities, fuel etc., and also the Director of Finance and Assets had advised Members there was an NFCC Inflation Survey being carried out. This survey was now in final draft, awaiting sign off from the NFCC. Once it was signed off, it would be circulated to all Members of the Committee. In terms of the non-pay inflationary pressures the Service was experiencing at the moment, the inflation rate was 11.2% for the year. If a pay award of 5% was included, it would bring the rate down to 7.2%.

Director
of
Finance
and
Assets

OA20 DISCLOSURE OF INTERESTS

There were no disclosures of interest.

OA21 RIPA POLICY (MINUTE OA39 – 090316)

The Director of Legal and Governance advised Members that the Authority was the enforcing authority investigating potential breaches of fire safety legislation and confirmed that in the last

reporting period, no covert surveillance under the Regulation Investigatory Powers Act 2000 had been undertaken.

RESOLVED –

To note that there had been no covert surveillance conducted by officers since the last meeting of the Committee.

OA22 CLOSING – AUDIT RESULTS REPORT (VERBAL UPDATE)

The External Auditor advised Members that Ernst & Young (EY) were well progressed with the external audit and thanked the Finance team for their cooperation and responsiveness to queries that had been raised thus far. The issues that had been identified would be reported on when the final results report came to the Committee. These were around PPE (i.e. property, plant, and equipment) and the valuation process, and one disclosure impact in relation to the financial instruments. In terms of outstanding work, the final valuers' report on the property valuations was still outstanding, and there was also some outstanding queries in relation to the valuation calculations.

The External Auditor advised Members that EY relied on the work of the Auditor of the Buckinghamshire Pension fund for the LGPS element of the pension for the nett liability. In order to do that, Grant Thornton, as Auditor of the Council and the pension scheme, provide the Authority with an IS19 letter providing assurance and this had not yet been received. There was also a query outstanding with the Council in relation to the calculation of the Council Tax debtors in the collection fund. Once everything had been received, EY could complete their final review of value for money work, going concern conclusions, and then the overall review of documentation.

OA23 2021/22 COMPLIMENTS, CONCERNS AND COMPLAINTS

The Station Commander, Resilience and Business Continuity advised Members that the Compliments, Concerns and Complaints report was brought to the Overview and Audit Committee on an annual basis to assure its communities within Buckinghamshire and Milton Keynes that the Service treated expressions of dissatisfaction seriously and that any learning from the investigations undertaken, was fed back into the organisation. The report had been reviewed by the Lead Member for People, Equality and Diversity and Assurance prior to submission to the Committee.

The report reflected the previous three years' data and Members would note there had been a significant reduction in the numbers of concerns or complaints received over the period 2021/2022,

compared with the previous year 2020/2021. Of the 14 complaints received, only two were upheld, both of these could be seen within the report.

The Service continued to send out customer satisfaction forms to both domestic and non-domestic users, following an incident within their respective property type. Members would see that the satisfaction rates across the three-year comparison remained high. The responses to both areas were reported separately within the report, with a synopsis of some of the qualitative responses received. An independent social research practice, Opinion Research Services, collates the responses and provide an annual report of their findings to the Service. The report was presented to the Performance Management Board, to aid Officers in identifying Service improvements.

A Member advised the Police had recently commissioned a report looking at their officers and their past experience with domestic abuse, asked if the Authority reviewed its own officers.

The Chief Fire Officer advised this was raised at a previous Fire Authority meeting following the murder of Sarah Everard. This Service did better than other services in terms of vetting procedures and DBS checks. The Service had been lobbying to get this rolled out across the country. Following lobbying by this Service, a national board was set up at the National Fire Chiefs Council (NFCC) to ensure standards were the same across all fire and rescue services.

A Member asked if the Covid-19 Pandemic had changed the way in which the data was received as people were at home more.

The Station Commander, Resilience and Business Continuity advised Members that during Covid-19, there was no impact on any of the complaints or compliments received.

A Member asked around behavioural conduct of staff and why it was happening.

The Deputy Chief Fire Officer advised Members that every complaint was investigated, and if it related to behaviour, it would be addressed. All complaints were taken very seriously.

RESOLVED –

That the report be noted.

OA24 INTERNAL AUDIT REPORT – UPDATE ON PROGRESS OF AUDIT RECOMMENDATIONS

The Internal Audit Manager advised Members that this report highlighted the activity that was carried out with regard to

monitoring the implementation of audit actions, that were agreed following the completion of each audit review. Since the report was written, further progress had been made. There were five additional actions that had been closed, relating to the Resource Management audit. Of the 96 audit actions that were being monitored since 2019, 67 actions had been implemented, 22 were passed the agreed due date and 5 were in progress within the agreed due date. These were monitored with the action owners and if there were concerns, these were escalated to the Director of Finance and Assets, but good progress continued to be made.

A Member asked for an explanation of the 'amount of contingency' on page 35.

The Director of Finance and Assets advised that the recommendation was as a result of the audit of the Blue Light Hub project where the contingency of the project was very small. The recommendation was when the Authority undertakes future projects of that scale, a bigger contingency was built in to cover risks associated with construction projects. This would be addressed when the Property Strategy was updated in the New Year.

RESOLVED –

That the progress on implementation of recommendations be noted

OA25 INTERNAL AUDIT REPORT – UPDATE ON THE 2022/23 ANNUAL AUDIT PLAN

The Internal Audit Manager advised Members that the purpose of this report was to update Members on the progress of the annual Internal Audit Plan since the last meeting. Work had progressed according to the approved 2022/23 plan, and regular discussions had been held with the Director of Finance and Assets to monitor progress.

The fieldwork for the HR and Payroll Process Mapping review had been completed and the quality assurance review was being undertaken before the draft report was issued. The Pensions Administration audit fieldwork had been completed and the quality assurance review was being undertaken before the draft report was issued. Terms of reference for the Business Continuity and Risk Management audit were currently being drafted, and fieldwork would commence in November. The Inspection and Operational Improvement Plan Assurance review was scheduled for December. The Core Financial Controls audit would be undertaken in quarter

four. The final reports would be presented to Members at the next Overview and Audit Committee meeting.

The Internal Audit Manager advised Members they were working towards delivering the full audit plan by the end of March and currently were on track to deliver and meet the target. When the audit was completed, the Internal Audit Manager would undertake a quality assurance review of the work undertaken to ensure all aspects of the agreed scope had been reviewed and then issue a draft report.

A Member asked around the funding of pension schemes.

The Director of Finance and Assets advised Members that the funding of pensions was outside the scope of Internal Audit. Internal Audit were looking at the administration of the scheme, making sure that people were getting the correct amount. In terms of the funding, the firefighters pension scheme had a review every three years undertaken by the government's actuary department.

RESOLVED –

That Members note the progress on the Annual Internal Audit Plan.

OA26 PROCUREMENT STRATEGY 2022-2026 AND REVIEW OF STANDING ORDERS RELATING TO CONTRACTS

The Procurement Manager advised Members the existing strategy expired in 2020, and the new strategy was deferred whilst awaiting the outcome of Brexit and subsequent changes to UK legislation relating to Public Procurement, with further delays due to the pandemic. The Strategy aligned to the National Fire Chiefs Council (NFCC) Procurement Strategy. There were three key themes: Leadership, Commercial Practice and Delivering Local Benefits. A review date was set for 2025 to align with the review of the Authority's Public Safety Plan and Corporate Plan. It may require an earlier review following publication of the Procurement Bill, now expected Summer 2023, providing a six month notice period to prepare for 'Go Live' at the end of 2023.

The Procurement Manager advised Members that one of the other elements being focused on was Social Value and Sustainability, delivering local benefits. Currently 58% of Contracts were with SME's. The Strategy had been brought in with the review of Contract Standing Orders to ensure it was maintained.

The Procurement Manager advised Members that the Standing Orders relating to Contracts needed to be reviewed as regulations had changed and it was now UK procurement rules. The current

minimum threshold for tender was £10k. Feedback from core suppliers and SME suppliers was that this was onerous, it cost them money and it was felt the Authority was starting to lose some of its suppliers due to the complexity of processing. Along with changes to transparency rules and needing to publish any spend or contracts £25k and above, it seemed sensible to increase the minimum threshold of £10k up to £25k. This would also ensure the Authority was compliant with the data transparency rules coming in and align with its collaborative partners within the Thames Valley.

A Member was appreciative that social value and the impact on the local economy was being considered but was concerned as there was not a lot of detail in the report.

The Procurement Manager advised that the social value element would become a core part of every tender process. It was evaluated as a part of the current process. A contract management framework had been introduced which identified all future contract management must include monitoring items such as social values. It was very much proportionate to the tender and what goods and services were being brought. As a standard, it was currently 5% social value. Most of the Authority's procurement was very low value. However, the Authority used National frameworks.

A Member asked if there were more benefits using the new UK regulations.

The Procurement Manager advised that as the EU directives were adopted into UK law, the Authority continued to follow those thresholds. The UK government provided new thresholds, and these were reviewed every two years so there were no major changes yet. The Procurement Bill was going through the House of Lords and would be law during 2023 and that would change some of the processes. The key change expected would be more around transparency, and more transparency with suppliers.

The Director of Finance and Assets advised Members that as suggested, he would bring an update back to a future meeting on the benefits achieved in terms of social value, sustainability between procurement.

A Member asked in the action plan 2021/2022 it mentioned the critical supplier annual review and formal health check, what does this consist of.

The Procurement Manager advised that the health check was not just financial, it covered quite a few other areas, including data protection, ED&I, insurance etc., that the Authority expected all its suppliers to be able to meet before they could be approved as a

Director
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and
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supplier. There was now real time live monitoring of all critical suppliers. The NFCC also monitor key suppliers and provide updates.

A Member welcomed the good relationship with local suppliers and also with the changes that had been identified, and asked if the people the Authority collaborated with were doing the same.

The Procurement Manager advised that for collaboration, it was mostly the three Thames Valley fire and rescue services. The procurement arm of the Thames Valley Collaborative Board met monthly. It produced a contracts register and joint pipelines that go out to the supply chain so they were aware of what contracts were coming up in the next few years. All documents were shared to try and align them as much as possible and best practice was shared. The EU rules to UK rules had been communicated by government to suppliers.

RESOLVED –

That the Authority be recommended to approve:

1. The Procurement Strategy 2022-2026 (Appendix 1)
2. The Standing Orders Relating to Contracts as amended (Appendix 2)

OA27 CORPORATE RISK MANAGEMENT

The Corporate Planning Manager advised Members that this report was the regular update on the status of Corporate Risks that were presented to every meeting of this Committee. The report reflected any changes and updates made to the Corporate Risk Register since the meeting held on 20 July. Since then, the risk register had been subject to regular review by officers and also by Lead Members where individual risks fell within their areas of reference.

The Corporate Planning Manager advised Members that there had been some significant changes, firstly, in relation to the staff availability risk. As the Chief Fire Officer had already mentioned, the Fire Brigades Union (FBU) were currently consulting their members regarding the employers' revised 5% pay offer. The FBU's Executive Council had recommended that their members reject the offer. However, this only related to the pay offer itself, with rejection not automatically leading to strike action, for which a subsequent ballot would be required. Notwithstanding the outcome of the current consultation, officers continued to plan and prepare for any potential industrial action. The current consultative stage closed on Monday 14 November. Given the timescales required for a subsequent ballot and then, subject to the outcome, the notice period to be served on employers, it would be February before any

industrial action could take place, were FBU members to vote to do so.

The Chief Fire Officer advised Members that preparing and planning for strike action was a huge undertaking. The focus of the Service at the moment was planning for industrial action and monitoring it on a daily basis. The Service was also integral to the Local Resilience Forums, who were looking at Winter pressures.

The Corporate Risk Manager advised Members that regarding the financial risk, the risk score had been raised, which also elevated the RAG status from amber back up to red. As set out in the report, this was due to the significant inflationary pressures in relation to fuel and energy costs and also the likelihood of a higher than budgeted for outcome to the annual staff pay settlement. When the budget for this year was set back in February, the provision was for a 2% settlement. The incremental cost of every additional 1% was a little over £200k per annum. Alongside this, there was also continuing uncertainty over the future of some of the central government grant funding.

Regarding the information security risk, in addition to ongoing monitoring of the threat environment, officers were also keeping track of proposed changes to legislation in the form of the Data Protection and Digital Information Bill which sets out reforms to the UK's post Brexit data protection regime. This was currently processing through Parliament, although there had been a delay to the second reading and a new date was awaited.

There was some positive financial news in relation to the McCloud Sargeant pensions risk. Central government had agreed to meet the cost of any awards for 'injury to feelings' claims, which enabled the release of a £250k provision made to cover this contingency.

Regarding Covid, the latest statistical release from the Office of National Statistics (ONS) published on 4 November, indicated that the percentage of people testing positive had decreased in England. Obviously, the position was actively monitored and any associated staff absence trends. Also under scrutiny was flu, both the human and bird varieties. In relation to the former, as in previous years, staff had been offered a free vaccination and the roll-out had now been completed.

The Corporate Planning Manager advised that as Members would have seen, a climate change related risk had been escalated from the Prevention, Response and Resilience Directorate Risk Register to the Corporate Register. Essentially, it focused on the potential for

failure to protect communities from risks associated with climate change and the steps being taken to mitigate this.

A Member asked if firefighters do go on strike, what happens after the strike when they go back to work.

The Chief Fire Officer advised Members that if strike action does go ahead (and there was no strike ballot as yet), people would eventually come back to work. Officers had taken into consideration what would be the longer term damage to be mitigated in the event of strike action. After consultation with the local FBU, one of the provisions that had been laid down with regard to strike action, was to safeguard the longer term relationship between staff and their employers. There were regular meetings with the FBU, but the decision on pay was not negotiated locally but nationally.

The Chief Fire Officer advised that in terms of the level of service provision, the Authority must plan for strike action. Normally there would be an agreement that should a major incident occur, there was a provision to call back people who were on strike. That agreement was a national agreement and was not currently in place. In terms of the local provision, the Service would be looking for people to work during strike action. Everything the Service does, was considered in relation to the four principles that had been agreed and that these could be circulated to Members.

Chief Fire Officer

RESOLVED –

1. That the status on identified corporate risks at Annex C be reviewed and approved.
2. That comments be provided to officers for consideration and attention in future updates / reports.

OA28 OPERATIONAL ASSURANCE IMPROVEMENT PLAN (OAIP)

The Group Commander Head of Operational Training and Assurance advised Members that the purpose of the report was to provide an update on the progress that continued to be made in the delivery of the Service's Operational Assurance Improvement Plan (OAIP). The OAIP contained a comprehensive record of the recommendations and resulting actions that were intended to improve operational effectiveness. The OAIP was essentially a 'live document' which was updated from many areas of the Service, i.e., gap analysis, exercises, incidents, and national events. All recommendations and actions were governed by the Operational Assurance Group (OAG) prior to being accepted onto the OAIP.

A Members asked how widely involved staff were in the plan.

The Group Commander Head of Operational Training and Assurance advised Members that after every incident and exercise the Service attended, staff were sent a feedback form and the first question asked was how they think the service could be improved. Any feedback would be discussed at an OAG meeting.

A Members asked how the water resource was managed as, due to the very hot Summer, rivers were very low.

The Group Commander Head of Operation Training and Assurance advised Members, there were various ways the Service got water to incidents.

The Deputy Chief Fire Officer advised Members that the current guidance for provision of water was written in 1946 and was currently being reviewed in consultation with the National Fire Chiefs Council. There would be changes to legislation around the provision of water for firefighting purposes. Other technologies for the provision of water, using less water in a different way were also being looked into.

The Head of Protection, Assurance and Development offered to meet with Members separately to expand upon this matter further.

RESOLVED –

That the progress made against each improvement detailed within the new updated OAIP is noted.

OA29 GRENFELL INFRASTRUCTURE UPDATE (SEPTEMBER 2022)

The Group Commander Technical advised Members that the Grenfell Tower Inquiry report outlined the progress that had and was currently being made in response to the tragedy which took place on 14 June 2017. This six-monthly update was the fourth iteration since the work began to address the recommendations captured in the Phase 1 report. The report reflected the transparent approach undertaken by each part of the Service to action the improvements that needed to be made following the publication. The report provided an overview of activity across response, prevention, protection and operational assurance and training. Following the conclusion of Phase 1 of the Inquiry, there were 46 recommendations made that the Service had incorporated into an improvement plan. This plan was coordinated through the Technical Team and sponsored by the Head of Protection and Assurance.

The Group Commander Technical advised Members that of the 46 recommendations, to date, the Service had been able to complete 18 and had made some significant progress with 28. The introduction of legislation and the completion of assurance exercises through the

Head of Protection Assurance and Development

Thames Valley Fire Control Service (TVFCS), would complete the majority of the outstanding recommendations. Of the 28 in progress, 18 were reliant on the publication of National Guidance or the introduction of legislation. The primary responsibility for five was with TVFCS, embedding Fire Survival Guidance (FSG) policy and assuring call handling processes and training for Control room staff. The Service had primary responsibility to deliver the remaining five, three related directly to the introduction of new technology and communications software to enhance incident command support and the management of risk critical information and two required assurance through a confirmation of knowledge process of firefighters, knowledge of building construction and external wall cladding fires confirmation of risks.

The Inquiry had now concluded hearings for the eight Phase 2 modules and the Inquiry Panel were in the process of preparing the final report. It was anticipated that there would be additional recommendations for fire and rescue services to review and action once the Phase 2 report was published.

A Member asked for more information on the Central Funding (Section 8).

The Director of Finance and Assets advised that this was the first tranche of funding to meet the initial recommendations coming out of the report. There was further work ongoing around the building safety regulator, how the work to address all high risk premises could be funded. It would initially be through further government grant, and eventually it would be through recharges. Developers were picking up inspections, and that would be phased in over the next two to three years. If there was initial funding, there would be a longer term solution put in place, to ensure all buildings were safe.

A Member asked although it was well out of the Authority's control, implementation of the fire safety upgrades was not actually occurring in many of the tower blocks, because of the confusion about who was to pay. Was this putting additional pressure on the Service in terms of regular inspections, ensuring there were additional resources in case there was an incident in some of those tower blocks.

The Head of Protection, Assurance and Development advised Members that a separate, more details report around the specific elements of the fire safety order and the protection elements around the outcomes from the Grenfell Tower inquiry would be coming to the Fire Authority meeting on 7 December and would cover these questions raised.

RESOLVED –

That the report is noted.

OA30 HER MAJESTY’S INSPECTOR OF CONSTABULARY AND FIRE AND RESCUE SERVICES (HMICFRS) – BUCKINGHAMSHIRE FIRE AND RESCUE SERVICE (BFRS) IMPROVEMENT PLAN UPDATE: SEPTEMBER 2022

The Head of Technology, Transformation and PMO advised Members that this report was to present an update on the HMICFRS Improvement Plan. The Service continued to make progress against the Action Plan, one new item had started and was on track. The key focus remained around the two Causes for Concern, which relate to Prevention and Equality, Diversity and Inclusion. There were a couple of items to highlight that had taken place since the last report. At the Fire Authority meeting on 12 October, the Prevention Strategy was approved and had now been shared across the Service. The Safety Centre funding agreement was also approved, and this would allow the Service to continue to deliver safety messages to more children within the community. The People Strategy year end update showed the progress made regarding ED&I. The Prevention Improvement Plan presented today, feeds into the HMICFRS action plan and showed the further progress that was being made.

The Head of Technology, Transformation and PMO advised Members that following a letter from His Majesty’s Inspector Matt Parr, the revisit had been confirmed for the week commencing 2 January, and would focus on Prevention and ED&I. The revisit would be over two days, and was made up of a desk top review, interviews and station visits and assessment of how the Service was progressing against those Causes of Concern. Members should note that if the Service was successful, the HMICFRS would only close the Clause of Concern for Prevention. It would not close a People Cause of Concern on a revisit, but assess the progress being taken. The Service continued to build its portfolio of evidence of support for the revisit.

RESOLVED –

That the Committee note the updated HMICFRS - BFRS improvement plan: September 2022

OA31 PREVENTION IMPROVEMENT PLAN – UPDATE TWO

The Community Safety and Safeguarding Manager advised Members that this report presented the second update on the Prevention Improvement Plan which was approved by this Committee in November 2021. The Prevention Improvement Plan contained 60 recommendations drawn from the Prevention Evaluation and the

HMICFRS findings. 12 areas were required to meet the Prevention Fire Standard and associated National Operational Guidance for the Person-Centred Approach (PCA). For awareness the plan had 60 recommendations grouped across Strategy, Vision and Leadership – 7, Intelligence -15, management of processes, systems and planning – 15, coordination and communication of operations – 13 and delivery of operations – 10. The highlight report for the July and August period showed 7 recommendations had been completed, 33 were on track and 18 were delayed from the time scale originally set.

The Community Safety and Safeguarding Manager advised Members that the key achievements to date included recruitment being reduced with long standing vacancies within the team down from 54% to 8%. The final post would be filled from the end of this month. Onboarding training was underway and was beginning to be seen in delivery numbers, but the full impact of recruitment would not be seen for six months. A move of three of the five areas of the Prevention Improvement Plan to an overall RAG rating of green.

A Member asked if there was a campaign around space heaters ahead of this Winter, and if so, could it be shared with Members.

The Community Safety and Safeguarding Manager advised she would share this with Members.

RESOLVED –

That the Prevention Improvement Plan highlight report, summarising the progress made against the measures required to secure long-term improvements to Prevention delivery in Buckinghamshire Fire & Rescue Service (BFRS) be noted.

OA32 2021-22 ANNUAL PERFORMANCE MONITORING REPORT

The Data Intelligence Team Manager advised Members that this report provided a review of annual performance in relation to the Authority's 2020-2025 Corporate Plan objectives focusing on incidents in homes, workplaces, whilst travelling and in wider community settings. It covered the period 1 April 2021 to 31 March 2022. Whilst the impact of the pandemic on incident numbers the Service attended during 2020/2021 was clear to see, in most cases, incident numbers had returned to the pre-pandemic trends. A summary of key indicators was shown, and these indicated significant improvement/change against five-year averages across most key indicators. In particular, accidental dwelling fires was down 6%, chimney fires down 21%, and deliberate secondary fires down 12%.

RESOLVED –

Community
Safety and
Safe
guarding
Manager

That the outturn performance against the outcome measures specified in the Corporate Plan 2020-25 be noted.

OA33 TREASURY MANAGEMENT PERFORMANCE 2022/23 – QUARTER 2

The Principal Accountant advised Members that this report was the Treasury Management Performance report for financial year 2022/23, April to September. The report showed the accrued interest earned for 2022/23 April to September was £83k, which was £68k higher than the budget set for the same period. Therefore, the Authority had already achieved the budget set for the full financial year 2022/23.

In terms of investments, as at 30 September 2022, the Authority had £19.6m invested in various counterparties including, banks, buildings societies, Money Market Funds and current accounts. By March 2023 this would reduce to approximately £15m. As Members would see from the Investment chart, there were deals maturing on a frequent basis to ensure the Authority was able to meet its short term expenditure requirements. A maturing loan with PWLB for £620k had been repaid. This loan repayment did not impact on the revenue budget. The next loan was due to mature in March 2024 and this was for £1m.

The Principal Accountant advised Members that the Bank of England's Monetary Policy Committee (MPC) had increased the base rate three times since the last meeting. To 1.75% in August, then 2.25% in September and most recently 3% in November, which was the highest rate since November 2008 and 0.75% increase was the highest single step increase since 1989. The next review date was 15 December 2022, and the treasury advisors were projecting the base rate to increase again and could potentially hit 5% in the coming months. The Authority would benefit from these rates, when reinvesting surplus funds and therefore generate additional income for the Service. The Authority currently had three £1m investments of 5% or more.

The Principal Accountant advised Members that for 2023/24 budget setting, a provisional increase in the investment budget by £240k had been added, this would bring the budget to £270k. This would be monitored during 2022/23 to ensure this figure would be achievable during 2023/24. Finally, the cashflow position was monitored on a regular basis to ensure the Authority could meet the short-term expenditure requirements and maintain adequate liquidity.

RESOLVED –

That the Forward Plan be noted.

OA34 EXCLUSION OF PRESS AND PUBLIC

RESOLVED –

By virtue of Paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972, as the report contained information relating to the financial or business affairs of a person (including the Authority); and on these grounds it was considered the need to keep information exempt outweighs the public interest in disclosing the information.

OA35 LOCAL PENSIONS BOARD UPDATE

The Committee considered the report, details of which were noted in the confidential/exempt minutes.

RESOLVED –

That the report be noted.

OA36 FORWARD PLAN

RESOLVED –

That the Forward Plan be noted.

OA37 DATE OF NEXT MEETING

The Committee noted that the date of the next Overview and Audit Committee meeting would be held on Wednesday 15 March 2023 at 10.00am.

THE CHAIRMAN CLOSED THE MEETING AT 12:03



Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 15 March 2023

Report title: Internal Audit Report – Internal Audit Strategy and Annual Internal Audit Plan 2023/24

Lead Member: Councillor David Carroll

Report sponsor: Mark Hemming – Director of Finance and Assets

Author and contact: Maggie Gibb – Chief Auditor,
Maggie.Gibb@buckinghamshire.gov.uk, 01296 387327

Action: Decision

Recommendations: That Members note the Internal Audit Strategy and approve the Annual Internal Audit Plan.

Executive summary:

This paper sets out the Internal Audit Strategy and the proposed Internal Audit Plan for 2023/24 (attached at Appendix A) for the approval of the Committee.

There are no material changes from the strategy of previous years, however, there remains some flexibility through a small provision of contingency days to enable the Director of Finance and Assets to work with Internal Audit to direct the work to the most appropriate areas. The final reports will be presented to Members at the next Overview and Audit Committee meeting.

Financial implications: The audit work is contained within the 2023/24 budget.

Risk management: There are no risk implications arising from this report.

Legal implications: There are no legal implications arising from this report.

Privacy and security implications: There are no privacy and security implications arising from this report.

Duty to collaborate: Not applicable.

Health and safety implications: There are no health and safety implications arising from this report.

Environmental implications: There are no environmental implications arising from this report.

Equality, diversity, and inclusion implications: There are no equality and diversity implications arising from this report.

Consultation and communication: Not applicable.

Background papers:

Appendix	Title	Protective Marking
A	Internal Audit Strategy and Annual Internal Audit Plan 2023/24	Not applicable

Buckinghamshire & Milton Keynes Fire Authority



Internal Audit Strategy and Annual Plan 2023/24

Overview and Audit Committee

15 March 2023

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1. Introduction

- 1.1 Buckinghamshire Council's (BC) Business Assurance Team is responsible for implementation of the Buckinghamshire and Milton Keynes Fire Authority's (BMKFA) Internal Audit Strategy through delivery of work programmes in accordance with the agreed Service Level Agreement. This paper details the Internal Audit Strategy for 2023/24 and the proposed Internal Audit Plan for the year. The Plan will be subject to regular review and presented to the Overview and Audit Committee on a quarterly basis, together with a progress report, for approval.
- 1.2 The responsibility, status and authority of Internal Audit at the Fire Authority is outlined within the Constitution and Financial Regulations.

2. Internal Audit Strategy

- 2.1 The Accounts and Audit Regulations 2015 require the Fire Authority to maintain an adequate and effective Internal Audit Service in accordance with proper internal audit practices. The Fire Authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance. Proper internal audit practices are defined in the Public Sector Internal Audit Standards 2017.
- 2.2 The Public Sector Internal Audit Standards (PSIAS) defines Internal Audit as "an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes". The PSIAS set out the mandatory guidance that constitutes the principles of the fundamental requirements for the professional practice of internal auditing within the public sector, and the Buckinghamshire

Council Internal Audit Service operates in accordance with these standards. The standards also require that the Chief Internal Auditor (CIA) provides an opinion in an annual report on the System of Internal Control, which is used to inform the Fire Authority's Annual Governance Statement. In providing this opinion the (CIA) is required to review annually the financial management, risk management and governance processes operating within the Authority. This includes reviewing internal control systems for key processes on a risk basis.

- 2.3 The Internal Audit Service is provided as part of a service level agreement with Buckinghamshire Council. The Council's Internal Audit Service is delivered in partnership with the APEX Audit Framework, hosted by the London Borough of Croydon. This partnership arrangement includes an element of a “call-off contract” should it be necessary to outsource specific technical audits such as ICT or complex contracts.
- 2.4 A key part of the strategy is ensuring the right skills mix and resources exist to deliver an effective service. For the 2023/24 Internal Audit Plan, we aim to provide continuity in the resources we allocate for the audit assignments; the Audit Manager will oversee the programme of work, ensuring work is delivered on time and to the correct quality, and will present the quarterly plans and progress reports to the Overview and Audit Committee; suitably qualified and experienced auditors will be allocated to undertake the audit assignments.
- 2.5 The Annual Internal Audit Plan is drafted for the approval of the Overview and Audit Committee, in consultation with the Senior Management Board, with consideration of the Fire Authority's Corporate Plan, Strategic Risks and previous audit activity. There will remain a significant emphasis for internal audit activity in reviewing financial systems and compliance with the governance framework; however, the Plan also reflects other strategic reviews that will be progressed during 2023/24. **Appendix B** is the Fire Authority's Audit Universe, which is a list audits performed in previous years and the awarded assurance opinions.

2.6 The plan and allocation of audit days will be regularly reviewed by the Audit Manager and the Director of Finance and Assets to ensure the focus of the audit activity is directed to the key risk areas where independent assurance is required.

Our Approach to an Internal Audit Assignment



2.7 In order to underpin the Annual Audit Opinion, a risk-based methodology will be applied to all audit assignments, providing assurance that key controls are well designed and operating effectively to mitigate principal risk exposures. Terms of reference

will be prepared for each audit assignment, in consultation with the relevant Manager, to ensure that key risks within the audited area are identified.

2.8 The quality of work is assured through the close supervision of staff and the subsequent review of reports, audit files and working papers by the Audit Manager. Exit meetings are held with the relevant officers to ensure factual accuracy of findings and subsequent reporting, and to agree appropriate action where additional risk mitigation is required.

3. The Internal Audit Plan

3.1 The Internal Audit Plan for 2023/24 is outlined within Appendix A.

3.2 Each audit assignment will result in a specific audit report although the audit methodology will vary depending on the requirements of the scope of work. The audit techniques to be used will be selected from the following, depending on which is considered to be the most effective for delivering the audit objectives:

- **Risk Based Audit (Risk):** A full audit which focuses on key risks in relation to system objectives. Audit work will be structured to direct audit resource in proportion to risk exposures.
- **Systems Based Audit (Systems):** A full audit in which every aspect and stage of the audited subject is fully considered. It includes review of both the design and operation of controls. Undertaken from a systems perspective with a 'cradle to grave approach'.
- **Key Controls Testing (Key):** Clearly focused on a small number of material or key controls.
- **Systems Development Audit (SDA):** Ongoing review of developing plans and designs for new systems and processes aimed at identifying potential weaknesses in control if the plans and designs go ahead as they are.
- **Verification Audit (Verification):** Where there is pre-existing confidence that controls are well designed, but compliance is a material issue, audits which test only for compliance with controls can be appropriate. Audit undertaken

to verify key outcomes. This work normally takes the form of checking data and management actions to confirm accuracy and appropriateness and does not consider controls or risks in the wider sense.

- **Follow-Up:** Work undertaken to assess the extent to which management action plans have been implemented. This may be following up our own recommendations from previous years or through follow up of other assurance provider outcomes (e.g. External Audit).

3.3 In accordance with the Audit Strategy, we will audit the processes in place for governance, financial management and risk management on an annual basis. We will continue to work with the External Auditors to ensure the scope of our work is sufficient that they can seek to place reliance on it for their audit of the Statement of Accounts and value for money opinion.

3.4 Implementation of the Internal Audit Plan will be monitored by use of Key Performance Indicators as outlined in **Appendix C**. These will be discussed at service level agreement meetings with the Director of Finance and Assets.

4. Responsible Officers

Audit Service

Maggie Gibb (Chief Auditor)

01296 387327

maggie.gibb@buckinghamshire.gov.uk

Selina Harlock (Audit Manager)

01296 383717

selina.harlock@buckinghamshire.gov.uk

Alex Prestridge (Senior Auditor)

01296 387089

alex.prestridge@buckinghamshire.gov.uk

Fire Authority

Mark Hemming (Director of Finance & Assets)

01296 744671

mhemming@bucksfire.gov.uk

Appendix A – Internal Audit Plan 2023/24

Auditable Area	Key Audit Objectives	Days Budget (Timing)	Risk Assessed
Core Financial Controls	<p>To fulfil our statutory responsibilities, we will undertake work to provide assurance over key controls within the financial governance framework, which consists of the following key systems:</p> <ul style="list-style-type: none"> Financial Control/Monitoring Procure to Pay Debtors Capital Financial Regulations General Ledger Reconciliations Treasury Management <p>All audit findings from the 22/23 review will be followed-up to ensure that actions have been fully implemented.</p>	30 days	High
Corporate Improvement Plan Assurance	To provide assurance on all improvement plans and ensure that agreed actions are being implemented and agreed timescales are achievable.	15 days	High
Partnership Working	Partnerships are an effective way for the Authority to achieve its objectives but they give rise to new and different risks, which need to be recognised, evaluated and effectively managed. The review will assess the partnership arrangements in place and ensure they contribute towards the achievement of the Authority's objectives.	10 days	High
Medium Term Financial Plan	The ensure that the Authority has an approved Medium Term Financial Plan that is linked to the corporate objectives. The MTFP should provide a focus on both Revenue expenditure (day-to-day running costs of providing services) and Capital expenditure, delivered through a framework that allows for clear reporting and scrutiny by Senior Management and Members.	10 days	High
Contract Management and Critical Supplier Management	To ensure that the Authority has a clear understanding of key suppliers and understand the impacts of critical supplier failure. The review will evaluate the Authority's approach to managing its contracts and can both measure and capture planned benefits and savings.	10 days	High
Contingency	A contingency has been included within the audit plan to provide flexibility and in recognition of an expected but as yet unspecified need. If the days remain as at the beginning of Q4 then they will be used to review some key Governance areas such as Project Management and Contract Management, with the agreement of the Director of Finance and Assets.	10 days	N/A
Follow-Up General	To ensure all outstanding medium and high recommendations raised in previous audits are implemented.	10 days	Various
Corporate Work	A proportion of the total audit resource is made available for 'corporate work'. Corporate work is non-audit specific activity which still 'adds value' or fulfils our statutory duties. Examples of this type of work include attendance and reporting to Management and Committee, and audit strategy and planning work. This also includes developing the Audit Plan, writing the Annual Report and undertaking the annual Review of Effectiveness of Internal Audit.	10 days	N/A
Total		105 days	

Below is a list of auditable areas identified during the development of the plan and will be noted as contingency audits or will be considered for the next year.

Auditable Area	Days Budget (Timing)
Energy Management: Does the Authority have an effective Environmental Strategy which drives effective monitoring of energy consumption, with clear drive to reduce the Authority's carbon footprint.	10
Project Management Framework (including Business Cases): Does the Authority have robust project management and governance arrangements in place and are they operating as intended.	10

Appendix B – Audit Universe (Previous Audit Activity and Assurance Level)

Audit	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Core Financial Controls	✓ (Reasonable)	✓ (Substantial)	✓ (Substantial)	✓ (Substantial)	✓ (Substantial)	✓ (Substantial)	✓ (Substantial)	✓ (Substantial)	✓ (Substantial)	✓ (Substantial)	✓ (Substantial)
Asset Management System (Project)	✓ (Reasonable)										
HR Workforce Planning, Training and Appraisal / Performance Management	✓ (Reasonable)										
Property Management	✓ (Reasonable)					✓ (Substantial)					
Treasury Management		✓ (Substantial)	✓ (Incl. in Core Financial Controls)	✓ (Incl. in Core Financial Controls)	✓ (Incl. in Core Financial Controls)	✓ (Incl. in Core Financial Controls)					
Fleet Management		✓ (Reasonable)				✓ (Substantial)					
ICT Strategy		✓ (Reasonable)		✓ (Reasonable)							
Asset Management System		✓ (Limited)		✓ (Reasonable)					✓ (Partial)		
Corporate Governance			✓ (Reasonable)			✓ (Substantial)					
Risk Management			✓ (Substantial)								✓ (Substantial)
Housing Accommodation and Allowances			✓ (Reasonable)								
HR People Management			✓ (Substantial)							✓ (Reasonable)	
Pensions Administration				✓ (Reasonable)							✓ (Substantial)
Control Centre				✓ (Reasonable)							
Financial Planning					✓ (Substantial)						
Business Continuity					✓ (Reasonable)						✓ (Reasonable)
Project Management					✓ (Reasonable)						
Information Security							✓ (Reasonable)				
Project Management BLH							✓ (Reasonable)				
Stores							✓ (Limited)				
Cyber Security								✓ (Reasonable)			
Performance Management								✓ (Reasonable)			
Budget Monitoring and Forecasting								✓ (Substantial)			
GDPR									✓ (Partial)		
Resource Management System (IT Application Audit)									✓ (Partial)		
Procurement Governance and Compliance										✓ (Reasonable)	
Portfolio Management Office Assurance										✓ (Reasonable)	
Asset Management Process Mapping										N/A	
Blue Light Hub – Post Project Evaluation										✓ (Limited)	
HR/ Payroll Process Mapping											N/A

* Please note that the assurance opinions were changed in 2020/21 where we introduced 'Partial' as a new conclusion on the system of internal control. However, effective 2022/23 these were revised to be in line with the CIPFA recommended opinions.

Appendix C – 2023/24 Internal Audit Key Performance Indicators

	Performance Measure	Target	Method
1	Elapsed time between start of the audit (opening meeting) and Exit Meeting.	Target date agreed for each assignment by the Audit manager, stated on Terms of Reference, but should be no more than 3 X the total audit assignment days (excepting annual leave etc.)	Internal Audit Performance Monitoring System
2	Elapsed Time for completion of audit work (exit meeting) to issue of draft report.	15 Days	Internal Audit Performance Monitoring System
3	Elapsed Time between issue of Draft report and issue of Final Report	15 Days	Internal Audit Performance Monitoring System
4	% of Internal Audit Planned Activity delivered by 30 April 2024	100% of Plan by End of April 2024	Internal Audit Performance Monitoring System
5	% of High and Medium priority recommendations followed up after implementation date	All High and Medium recommendations followed up within three months of the date of expected implementation	Internal Audit Performance Monitoring System
6	Customer satisfaction questionnaire (Audit Assignments)	Overall customer satisfaction 95%	Questionnaire
7	Extent of reliance External Audit can place on Internal Audit	Reliance placed on IA work	External Audit Annual Report

We will also continue to monitor performance standards outlined in the service level agreement. This includes ensuring requests for assistance with suspected cases of fraud (% of responses made within 24 working hours) as appropriate and also monitors relationship management issues in the areas of:

- Timeliness
- Willingness to cooperate/helpfulness
- Responsiveness
- Methodical approach to dealing with requests
- Quality of work/service provided



Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 15 March 2023

Report title: Internal Audit Report – Final Audit Reports

Lead Member: Councillor David Carroll

Report sponsor: Mark Hemming – Director of Finance and Assets

Author and contact: Maggie Gibb – Chief Auditor,
Maggie.Gibb@buckinghamshire.gov.uk, 01296 387327

Action: Noting.

Recommendations: That Members note the final audit reports for FY 2022/23

Executive summary: The purpose of this paper is to update Members on the progress of the annual Internal Audit Plan since the last meeting.

Work has progressed according to the approved 2022/23 plan, and regular discussions have been held with the Director of Finance and Assets to monitor progress.

The following 2022/23 internal audits have been finalised:

- Core Financial Controls (Substantial Opinion)
- Business Continuity and Risk Management (Reasonable Opinion)
- Pension Fund Administration (Substantial Opinion)
- HR/Payroll Process Mapping (Assurance Opinion is not applicable)

From discussion with the Director of Finance and Assets, it has been agreed that the Inspection and Operational Improvement Plan Assurance review will be undertaken as part of the FY 2023/24 Internal Audit Plan.

Financial implications: The audit work is contained within the 2022/23 budget.

Risk management: There are no risk implications arising from this report.

Legal implications: There are no legal implications arising from this report.

Privacy and security implications: There are no privacy and security implications arising from this report.

Duty to collaborate: Not applicable.

Health and safety implications: There are no health and safety implications arising from this report.

Environmental implications: There are no environmental implications arising from this report.

Equality, diversity, and inclusion implications: There are no equality and diversity implications arising from this report.

Consultation and communication: Not applicable.

Background papers:

Appendix	Title	Protective Marking
A	Core Financial Controls Audit Report	Not applicable
B	Business Continuity and Risk Management Audit Report	Not applicable
C	Pension Fund Administration Audit Report	Not applicable
D	HR/Payroll Process Mapping Assurance	Not applicable



Business Assurance and Risk Management

Core Financial Controls Audit Report - FINAL (Ref-23/06)

Auditors

Maggie Gibb, Head of Business Assurance (and Chief Internal Auditor)

Selina Harlock, Audit Manager

Alex Prestridge, Senior Auditor

Management Summary

Introduction

The audit of Core Financial Controls was undertaken as part of the 2022/2023 Internal Audit plan which was approved by the Overview and Audit Committee.

The Core Financial Controls Audit reviewed the Fire Authority's key financial processes, including Creditors, Debtors, General Ledger, Grant Income, Banking, VAT and Treasury Management processes. It is vital to the achievement of the Fire Authority's strategic objectives to ensure robust controls in place to enable good financial governance.

Audit Objective

Internal Audit's objectives for this audit were to provide an evaluation of, and an opinion on, the adequacy and effectiveness of the system of internal controls in place to manage and mitigate financial and non-financial risks to the system.

This serves as a contribution towards the overall opinion on the internal control system that the Chief Internal Auditor is required to provide annually. It also provides assurance to the Section 112 Officer that financial affairs are being properly administered.

Scope of work

The audit activity focussed on the following key risk areas identified in the processes relating to Core Financial Controls:

- Financial Control Framework
- Creditors
- Debtors
- Payroll
- General Ledger
- Grant Income
- Capital
- Banking and Reconciliations
- VAT
- Treasury Management

40 The audit considered the controls in place at the time of the audit only. Where appropriate, testing was undertaken using samples of transactions covering the period between December 2021 and November 2022. The implementation of management actions raised from previous audits was also reviewed as part of the audit.

Table 1: Overall Conclusion

Overall conclusion on the system of internal control being maintained	Substantial
---	--------------------

RISK AREAS	AREA CONCLUSION	No. of High Priority Management Actions	No. of Medium Priority Management Actions	No. of Low Priority Management Actions
Financial Control Framework	Reasonable	0	0	1
Creditors	Reasonable	0	0	1
Debtors	Substantial	0	0	0
Payroll	Reasonable	0	0	1
General Ledger	Substantial	0	0	0
Grant Income	Substantial	0	0	0
Capital	Substantial	0	0	0
Banking and Reconciliations	Substantial	0	0	0
VAT	Substantial	0	0	0
Treasury Management	Substantial	0	0	0
		0	0	3

Appendix 1 defines the grading for each of the conclusions given.

Financial Control Framework

The Financial Regulations were updated in September 2019, reflecting current procurement limits, and were up to date. The Regulations detail requirements for all Fire Authority financial systems. These have been published, and the latest approved copies are available to staff on the Intranet.

The Financial Instructions were updated and approved in January 2018 and are available to staff on the BMKFA Intranet. They contain instructions for the effective operation of all financial systems within the Authority. They are reviewed and updated to reflect changes to the Finance system. However, we noted that these have not been reviewed for five years, whereas best practice suggests that they are reviewed regularly as well as when known changes are implemented (**Finding 2**).

We also reviewed the contract Standing Orders (CSOs). These were updated in December 2022 and include hyperlinks to procurement limits and relevant legislation, ensuring these remain up to date.

Process notes were reviewed for all key financial processes, confirming that they are up to date. A review of system users found that access to Integra (the Finance system), iTrent (the Payroll system) and Lloyds Link (the Banking system) is appropriately controlled. There is an adequate separation of duties required for transactions made within the systems.

Creditors

The Financial Instructions contain guidance on ordering, authorising, and receiving goods and services. The Financial Instructions reference the Financial Regulations and include regulations on separation of duties, procurement, and expenditure.

A list of users with access to Integra detailing the amounts they can authorise and tasks they can perform was obtained from Finance. Examination confirmed that all users have appropriate access according to their job role. Requests to amend approvers/Budget Holders are sent to Finance to action, with controls in place to ensure that adequate separation of duties is maintained.

Requisitioner roles can create requisitions and Budget Holders can authorise requisitions via workflows. Requisitions are then turned into a purchase order (POs) and sent to the supplier via email. System parameters on Integra force a separation of duties, meaning Integra does not allow the same user to raise and authorise a PO. When a PO is created, it workflows to the Budget Holder to approve. Depending on the amount, it is authorised by a senior member of the team (i.e. Director of Finance or Head of Service Development) in line with delegated approval limits. Integra does not allow staff to approve transactions higher in value than their assigned limit.

Examination of a sample of 25 supplier invoices paid between December 2021 and November 2022 found that:

- In all 25 cases, the invoice was authorised for payment in line with delegated approval limits. All demonstrated an adequate segregation of duties.
- In all 25 cases, the purchase order was raised before the date of the invoice.
- In all 25 cases, invoices were paid after a Goods Receipt Note had been input in Integra. The Finance Team confirmed that the System does not allow payment before goods receipting.

- In all 25 cases, the details on the invoice agreed with those on Integra.
- In all 25 cases, the invoice was paid within 30 days of the invoice date.
- In all 25 cases, the invoice was posted to the correct cost centre and GL codes.

A sample of six credit notes received between December 2021 and November 2022 was selected from the Purchase Ledger Transactions Report.

Examination established that:

- For all six credit notes reviewed, the credits were allocated to the correct supplier.
- In all six cases, the supplier matched that on the original invoice (where received) and PO.

Process notes for creating and amending suppliers were obtained. They detail roles and responsibilities for making changes and carrying out individual checks. The Finance Assistant confirmed that changes are made as a result of an email request. If the change involves a change of bank details, the Finance Assistant calls the supplier to confirm the changes to bank details.

An email to confirm that the change has been made is then sent to a Principal Accountant for final independent approval, with emails saved on Integra's supplier records.

Examination of a sample of five new vendors and four changes to existing records for the period between December 2021 November 2022 found no exceptions, with all new vendors and changes appropriately approved with an adequate separation of duties, and supporting documentation retained.

Examination of a sample of five weekly BACS runs for the period between December 2021 and November 2022 confirmed that:

- The total amount and the number of payments on the BACS submission matched those on the payment projection report in all cases.
- BACS control sheets were completed and signed off to indicate that the checker reviewed and completed all checks on all five BACS payments.
- The checker reviewed the payment projection report for duplicate payments and invoices. No duplicate payments were found.
- Payments over £10,000 were checked for accuracy and signed by Principal Accountant. No BACS processing date errors were noted in any of the five cases.

Examination of control account reconciliations completed from December 2021 to November 2022 confirmed that control accounts are reconciled monthly and were subject to review and approval from an independent officer.

The Financial Instructions include guidelines for the appropriate use of purchasing cards. Also, a Purchasing Card User Guide is in place, outlining the Purchasing Card Holder's responsibilities regarding how to use the purchasing card, reconciling the monthly statements and general usage guidelines.

A list of cardholders, along with their agreed monthly spending limit, was obtained. This list showed that 62 staff hold Purchasing Cards, with 61 of these having been activated. 60 cardholders used their purchasing cards between 1 December 2021 and 30 November 2022. Of these, one did not appear on the list of purchasing card holders. Discussion and review of a list of recent leavers confirmed that this was due to them leaving the Fire Authority's employment. Review of transactions for the period found that no purchases were made using the card after their leave date.

A log of Purchasing Card transactions is maintained on Integra. This includes a description of the purchases made, a record of review and authorisation by the card holder's line manager and attached receipts. Examination of a sample of 20 Purchasing Card transactions posted on Integra between December 2021 and November 2022 found:

- In all 20 cases, a valid proof of purchase was retained.
- In all 20 cases, the amount on the receipt matched that on the bank statement and that recorded on Integra.
- In all 20 cases, use of the card was in line with the Financial Instructions and Purchasing Card User Guide.
- In 12 cases, purchases were made within the cardholder's designated spending limit. In six cases, total spend for the month of the transaction was not within the cardholder's monthly spending limit. In one of these cases, a single purchase of £2,248 exceeded the cardholder's spending limit of £1,000. In all six cases, a temporary increase to the cardholder's spend limit was approved by the line manager then actioned by Finance. For the remaining two transactions (both made by the same cardholder), the cardholder was not included on the list of purchasing card holders provided as they had left the Fire Authority's employment. However, we confirmed that no purchases were made using the card following the employee's leave date. Analysis of all Purchasing Card transactions by cardholder, found 16 instances where monthly spend was higher than the designated spend limit in the period between 1 December 2021 and 30 November 2022. Discussion with the Principal Accountant agreed that Purchasing Card limits are in need of review and that the purchasing card limits by organisational role set out in the Purchasing Card User Guide should also be reviewed to take into account positions and limits not previously listed (**Finding 1**).

Debtors

Financial Instructions include guidance for the Accounts Receivable functions. Documented procedures for Debtors processes and how these are actioned on Integra were obtained. They were found to be up to date and available to staff in the shared area. We confirmed that access to set up customers is restricted to members of the Finance team.

A report of invoices raised between December 2021 and November 2022 was obtained from the Principal Accountant. There were 290 invoices raised over the period.

Examination of a sample of 25 debtor invoices raised on Integra between December 2021 and November 2022 found:

- In all 25 cases, the invoice had been booked to an appropriate budget and General Ledger code.
- Where purchase orders would be expected, these were viewed, and details agreed to the corresponding invoice.
- In all 25 cases, invoices were confirmed as having been input by Finance staff with adequate separation of duties.
- In 16 cases, the invoice was paid within the Fire Authority's payment term of 14 days. In nine cases the invoice had not been paid within 14 days, although all nine had evidence of chasing.

A report of Credit Notes was run from Integra listing six credit notes raised between December 2021 and November 2022. Testing found that:

- In all six cases, the credit note was raised against the correct customer account and budget code.

- In all six cases, the amount and customer match those on the original invoice.

The Debt Management Control Data file includes a summary of outstanding debts, invoice amounts; and provides measurements against Debtors KPIs. The reconciliation and recording of control data are completed monthly. As of October 2022, there was a total of £253,379 outstanding debt owed to the Authority, of which £246,312.43 was over 60 days old. Of this, £239,263 related to SCAS rental, Buckinghamshire Council, National Trust and Babcock International. We noted the Authority's debt profile had increased significantly over the period from December 2021, when there were total debts outstanding of £59,041.05. We confirmed that all debt was being chased in line with the Fire Authority's debt recovery process. It was confirmed that there were no write-offs for 2021/22. The outstanding invoice of £239,263 relating to SCAS rental has since been settled on 06 February 2023.

Payroll

Payroll information is processed through the iTrent system. The Fire Service Rota (FSR) planning and scheduling system is used to record all Watch-based inputs.

Examination of a sample of ten new starters for the December 2021 to November 2022 period confirmed that:

- In all cases, the payroll details were correctly entered on iTrent with an adequate separation of duties. The appropriate authorisations were obtained.
- In nine cases, a new starter checklist was completed. In one case, a new starter checklist was not completed. Further investigation found that the employee's start and end date were the same, with a leaver notification received before the start date and before Payroll would have started processing the new starter. This was therefore not deemed to be an issue.

Examination of a sample of ten permanent changes made to payroll between December 2021 and November 2022 found:

- In all ten cases, authorisation for the change was held on file.
- In all ten cases, the change matched the employee's information on iTrent.
- In six cases, there was evidence that the Change Control Form and change in iTrent were checked by a second officer. In four cases, there was no evidence of a check by a second officer (**Finding 3**).

An up to date Expenses Policy was in place, providing guidance to officers around claiming expenses and mileage. Examination of a sample of 20 expenses and mileage payments made to staff between December 2021 and November 2022 found no exceptions.

Examination of a sample of ten overtime payments made to staff between December 2021 and November 2022 found:

- In all ten cases, a claim form was completed either via iTrent's ESS module or via FSR and approved by the employee's line manager.
- In all ten cases, the overtime paid on the employee's payslip matched the claim form and amount accounted for on Integra.
- In all ten cases, the overtime was paid in the month the claim was authorised.

Examination of a sample of ten employees who left the Fire Authority's employment between December 2021 and November 2022 found:

- In all ten cases, leaver notification was received prior to the employees leave date.
- We confirmed by viewing iTrent via the Payroll Managers screen that in all ten cases recurring payments were deleted.
- In all ten cases, a leaver form was completed.
- In six cases, a payroll leaver's checklist was completed and checked by a second officer. However, in four cases there was no evidence on the checklist that a second check was carried out (**Finding 3**).

General Ledger

Staff are allocated to a 'role' on Integra to ensure adequate separation of duties within the financial processes. Staff cannot access transactions that are not appropriate for their role, for example, setting up new cost centres or cost codes.

A total of 149 journals were raised between December 2021 and November 2022. Examination of a sample of 20 journals found that:

- In all 20 cases, journals were entered and authorised with an adequate segregation of duties.
- All journals were found to agree to backing documentation.

Grant Income

We reviewed schedules of expected grant income for 2022/23 provided to the Fire Authority by the authorities and Government departments awarding them. We noted that a schedule of payments was provided by Buckinghamshire Council for 2022/23, showing a total Council Tax precept payment of £16,166,750.20.

Expected grants for 2022/23 were the Services Grant, BRRS (Business Rates Relief Reimbursement), RSG (Revenue Support Grant), Fire Pensions Grant, Protection Grant, New Dimensions Grant, Firelink Grant and the agreed 2022/23 Council Tax Precept from both Buckinghamshire Council and Milton Keynes Council.

Examination of a sample of five expected grant payments found the following:

- In all five cases, the income expected was received on the expected date.
- In all five cases, the amount received as shown on the bank statement and Integra agrees with the schedule.
- In all five cases, there were no conditions listed in the Grant Determination Letter/agreement that applied to BMKFA.
- The grant income was allocated to the correct cost centre/GL account on Integra in all five cases.

Capital

The Capital Programme for 2022-23 to 2026/27 was approved as part of the MTFP at the Executive Committee meeting on 9 February 2022 and Fire Authority on 16 February 2022. The agreed capital budget for 2022/23 was £2,426,000, with an approved revised budget of £3,939,500 as at October 2022.

Assets are valued annually by Bruton Knowles. A copy of the valuation report produced in March 2022 was obtained. Five land and building assets were selected from the valuation report and searched for in the asset register. Of these five sites, the up to date valuation was included in the Asset Register in all five cases.

Disposals for 2021/22 totalled £276,380, as per the Asset Register. This included £7,400 of Red Fleet disposals, £100,756 of White Fleet disposals and £168,224 of plant and equipment disposals. There were no recorded land or building disposals for 2021/22. We found that all disposals were appropriately approved.

Banking and Reconciliations

Bank reconciliations are undertaken monthly, and a report is run from Integra which lists any discrepancies. Review of the Control Accounts Reconciliation spreadsheet confirmed that the Bank Control Account Reconciliations are reviewed and signed off by the Principal Accountant monthly.

Access to the bank account via Lloyds Link is restricted to the Director of Finance and Assets, Principal Accountants, and key finance staff members. Levels of access differ depending on staff members' roles, with users requesting a system's role. The Principal Accountant authorises requests. Bank statements are produced from Lloyds Link and entries are matched to creditor and debtor transactions on Integra.

The Finance Assistant confirmed that transactions are manually matched as part of the reconciliation process. Bank statements are exported and uploaded into Integra and receipts, and payments are lodged weekly.

We selected a sample of five payments from bank statements for April, August, June, October, and September 2022. In all five cases, we found that the creditor and payment amount matched that listed on Integra.

We also selected a sample of five income transactions recorded on bank statements. We found that the bank statement was exported and uploaded correctly into Integra; receipts were lodged against the appropriate debtor on both the bank statement and Integra; receipts on the bank statement match those on Integra; and receipts have posted against the bank control account.

VAT

A review of the VAT returns report generated from Integra covering the period between April and October 2022 confirmed that the reconciliation for these was reviewed and agreed to each month's sales ledger and Purchase Ledger VAT amounts. These were then agreed to the control account.

A walkthrough of the process was viewed during the preparation and authorisation of the returns for September and October 2022. For both months, the Finance Assistant created the report, which was checked and authorised by the Principal Accountant and submitted to HMRC using unique log-in details.

Treasury Management

The Treasury Management Strategy for 2022-23 was approved at the Fire Authority meeting on 16 February 2022. The Strategy refers to CIPFA best practice and guidance on prudential investments and DLUHC guidance. The minimum acceptable credit quality of counterparties for inclusion on the lending list is defined

as per CIPFA guidelines for Police and Fire Authorities. Counterparties are agreed as part of the Treasury Management Strategy and are based on the advice received from the contracted treasury advisors.

Link Treasury Services provide regular weekly updates of credit ratings for counterparties to BMKFA and a monthly Investment Analysis Review. We confirmed that there is a signed contract with Link Treasury Services for Treasury Management Advisory services. In line with the terms and conditions as well as the Contract Standing Orders, the contract with Link Treasury Services which was due to expire in March 2022, was extended to 31 March 2024.

Management reports are produced quarterly by the Principal Accountant and presented to the Overview and Audit Committee. For 2022-23 Quarter 2, the report showed that the accrued interest earned for the first half of 2022-23 was £83k, which was £68k higher than the budgeted amount of £15k for the same period.

A report was obtained of deals executed between 1 April 2022 and 30 November 2022 from Treasury Live. This shows all investment deals made, matured investments, and movements in money market funds (MMF). There were 23 Fixed deals, seven MMF deals and nine call deals made over this period. No exceptions were noted, with no counterparty limits having been breached.

Table 2: Detailed Audit Findings and Management Action Plan

Finding 1: Creditors – Purchasing card spending limits	Risk Rating	Agreed Management Actions
<p>Purchasing card holders are assigned a monthly spending limit in line with the requirements of their role. These should be periodically reviewed to ensure that they continue to be in line with the requirements of officers’ roles.</p> <p>Examination of a sample of 20 purchasing card transactions found:</p> <ul style="list-style-type: none"> In six cases, total spend for the month of the transactions was not within the cardholder’s monthly spending limit. In one of these cases, a single purchase of £2,248 exceeded the cardholder’s spending limit of £1,000. Whilst a temporary increase to the cardholders’ spend limit was approved by the budget holder and actioned by Finance in all six cases, and all spend was within the temporary increase to the limit, analysis of all Purchasing Card transactions found 16 instances (spread across ten cardholders) where monthly spend was higher than the designated spend limit in the period between 1 December 2021 and 30 November 2022, indicating that the officers were exceeding their limits with relative frequency. <p>Discussion with the Principal Accountant agreed that Purchasing Card limits are in need of review and that the purchasing card limits by organisational role set out in the Purchasing Card User Guide should also be reviewed to take into account positions and limits not previously listed.</p> <p>If purchasing card spend limits do not reflect actual purchasing card spend, there is a risk that temporary increases to spend limits become increasingly frequent, leading to inconsistent purchasing card usage across the Fire Authority.</p>	L	<p>Action:</p> <p>A Review of the Purchasing Card User Guide to ensure the guide is still fit for purposes and purchasing card limits are sufficient and appropriate for all purchasing card holders.</p> <p>Officer responsible: Principal Accountant</p> <p>Date to be implemented by: 30 June 2023</p>
Finding 2: Financial Control Framework – Financial Instructions	Risk Rating	Agreed Management Actions
<p>Financial Instructions should cover all financial processes, be up to date, approved and made available to staff.</p> <p>We noted that the Financial Instructions document was last updated and approved in January 2018 and has therefore not been reviewed for five years, whereas best practice suggests that financial policies and procedures are reviewed regularly as well as when known changes are implemented.</p>	L	<p>Action:</p> <p>A review and update of the Financial Instructions to take place to incorporate actions from the Procurement Audit.</p> <p>Officer responsible:</p>

<p>If Financial Instructions are not kept under regular review there is a risk that they are not up to date and do not reflect the current operations and strategic objectives of the Fire Authority, as well as any changes to legislation.</p>		<p>Director of Finance and Assets Date to be implemented by: 31 March 2023</p>
<p>Finding 3: Payroll – Second officer check</p>	<p>Risk Rating</p>	<p>Agreed Management Actions</p>
<p>Information relating to permanent changes and leavers should be input by an HR or Payroll Officer and checked by a second Payroll Officer.</p> <p>Examination of a sample of ten permanent changes made to payroll between December 2021 and November 2022 found that in four cases, there was no evidence that inputs relating to the change were checked by a second officer.</p> <p>Examination of a sample of ten employees who left the Fire Authority’s employment between December 2021 and November 2022 found that in four cases there was no evidence on the checklist that a second check was carried out.</p> <p>If inputs into Integra are not checked by a second officer, there is a risk that permanent changes and leavers are processed incorrectly and the pay information is not accurate, leading to an overpayment or underpayment.</p>	<p>L</p>	<p>Action: As the team is now at full establishment and trained, these checks are taking place.</p> <p>Officers responsible: Payroll Manager</p> <p>Date to be implemented by: Immediately</p>

Appendix 1: Definition of Conclusions

Key for the Overall Conclusion:

Below are the definitions for the overall conclusion on the system of internal control being maintained.

	Definition	Rating Reason
Substantial	A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	<p>The controls tested are being consistently applied and risks are being effectively managed.</p> <p>Actions are of an advisory nature in context of the systems, operating controls and management of risks. Some medium priority matters may also be present.</p>
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	<p>Generally good systems of internal control are found to be in place but there are some areas where controls are not effectively applied and/or not sufficiently developed.</p> <p>Majority of actions are of medium priority but some high priority actions may be present.</p>
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	<p>There is an inadequate level of internal control in place and/or controls are not being operated effectively and consistently.</p> <p>Actions may include high and medium priority matters to be addressed.</p>
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	<p>The internal control is generally weak/does not exist. Significant non-compliance with basic controls which leaves the system open to error and/or abuse.</p> <p>Actions will include high priority matters to be actioned. Some medium priority matters may also be present.</p>

Management actions have been agreed to address control weakness identified during the exit meeting and agreement of the Internal Audit report. All management actions will be entered onto the Pentana Performance Management System and progress in implementing these actions will be tracked and reported to the Strategic Management Board and the Overview & Audit Committee.

We categorise our management actions according to their level of priority:

Action Priority	Definition
High (H)	Action is considered essential to ensure that the organisation is not exposed to an unacceptable level of risk.
Medium (M)	Action is considered necessary to avoid exposing the organisation to significant risk.
Low (L)	Action is advised to enhance the system of control and avoid any minor risk exposure to the organisation.

Appendix 2: Officers Interviewed

The following staff contributed to the outcome of the audit:

Name:

Asif Hussain
Marcus Hussey
Laura Taylor
Jackie Vere-White
Raheel Iqbal

Title:

Deputy Director of Finance and Assets
Principal Accountant (Technical Accounting)
Principal Accountant (Management Accounting)
Payroll Manager
Finance Assistant

The Exit Meeting was attended by:

Name:

Asif Hussain
Laura Taylor
Marcus Hussey
Jackie Vere-White

Title:

Deputy Director of Finance and Assets
Principal Accountant (Management Accounting)
Principal Accountant (Technical Accounting)
Payroll Manager

The auditors are grateful for the cooperation and assistance provided from all the management and staff who were involved in the audit. We would like to take this opportunity to thank them for their participation.

Appendix 3: Distribution List

Draft Report:

Mark Hemming
Asif Hussain
Laura Taylor
Marcus Hussey
Jackie Vere-White

Director of Finance and Assets
Deputy Director of Finance and Assets
Principal Accountant (Management Accounting)
Principal Accountant (Technical Accounting)
Payroll Manager

Final Report as above plus:

Jason Thelwell
Ernst and Young

Chief Fire Officer
External Audit

Audit Control:

Closing Meeting
Draft Report
Management Responses
Final Report
Audit File Ref

3 February 2022
8 February 2022
10 February 2022
10 February 2022
23-06

Disclaimer

Any matters arising as a result of the audit are only those, which have been identified during the course of the work undertaken and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that could be made.

It is emphasised that the responsibility for the maintenance of a sound system of management control rests with management and that the work performed by Internal Audit Services on the internal control system should not be relied upon to identify all system weaknesses that may exist. However, audit procedures are designed so that any material weaknesses in management control have a reasonable chance of discovery. Effective implementation of management actions is important for the maintenance of a reliable management control system.

Contact Persons

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Business Assurance and Risk Management

Risk Management and Business Continuity Planning - FINAL

Auditors

Maggie Gibb, Head of Business Assurance (and Chief Internal Auditor)

Selina Harlock, Audit Manager

Juan Fosco, Audit Manager

Axolile Kopman, Assistant Manager

Management Summary

Introduction

The Business Continuity and Risk Management audit was undertaken as part of the 2022/23 Internal Audit plan. This area was included in the plan at the Audit Committee's request and due to the significance of risks related to the area in Buckinghamshire & Milton Keynes Fire Authority (BMKFA) Risk Register. Under the Civil Contingencies Act 2004, the Authority has a statutory duty to maintain business continuity plans to ensure they can maintain services in the event of an emergency.

Due to the reliance placed on ICT for the operation of services within the Authority, ICT service resilience and disaster recovery provisions are critical components of business continuity. Disaster Recovery (DR) planning enables the recovery of ICT systems in the event of disruption impacting the data centre or server room hosting the Authority's IT systems. Given that information and communication technology plays an increasingly important role in delivering Authority services, the ability to recover these systems promptly is essential.

Audit Objective

Internal Audit's objectives for this audit were to provide an evaluation of, and an opinion on, the adequacy and effectiveness of current controls over Risk Management and Business Continuity Planning and guide how to improve the current controls going forward.

This will serve as a contribution toward the overall opinion on the system of internal control that the Chief Internal Auditor is required to provide annually. It also provides assurance to the Section 112 officer that financial affairs are being properly administered.

Scope of work

The agreed scope of this audit was:

- Risk Management Framework;
- Risk Identification and Evaluation;
- Risk Record and Management;
- Risk Monitoring;
- Policies, Procedures & Business Continuity Plans;
- Roles & Responsibilities;
- Business Continuity Testing;
- Lessons Learned;
- Monitoring & Reporting;
- Anticipated Industrial Action Plans, and
- ICT Disaster Recovery.

This audit only considered the controls in place at the time of the audit.

Table 1: Overall Conclusion

Overall conclusion on the system of internal control being maintained		Reasonable		
RISK AREAS	AREA CONCLUSION	No. of High Priority Management Actions	No. of Medium Priority Management Actions	No. of Low Priority Management Actions
Risk Management				
Risk Management Framework	Substantial	0	0	0
Risk Identification and Evaluation	Substantial	0	0	0
Risk Record and Management	Substantial	0	0	0
Risk Monitoring	Substantial	0	0	0
Business Continuity Planning				
Policies, Procedures & Business Continuity Plans	Reasonable	0	1	0
Roles & Responsibilities	Reasonable	0	1	0
Business Continuity Testing	Limited	1	0	0
Lessons Learned	Reasonable	0	1	0
Monitoring & Reporting	Reasonable	0	1	0
Anticipated Industrial Action Plans	Substantial	0	0	0
ICT Disaster Recovery	Limited	1	0	1
Total		2	4	1

59 Appendix 1 defines the grading for each of the conclusions given.

Risk Management

Risk Management Framework

The Authority has a Corporate Risk Management Policy approved by the Fire Authority Executive Committee on 24 March 2021. Among others, the Policy sets out the following:

- Risk Management Definitions;
- Risk Appetite;
- Governance Structures;
- Roles and Responsibilities;
- Risk Management Processes and Methods;
- Consultation /Publication / Communication, and
- Impact Assessments.

The overall responsibility for risk management sits with the Authority's Strategic Management Board (SMB), which is responsible for reviewing, moderating and owning the risks designated as 'corporate'. The Chief Executive/Chief Fire Officer is responsible for day-to-day risk management.

The SMB has delegated responsibility to the Performance Monitoring Board (PMB) for reviewing and evaluating risks and acts as the escalation point for Directorate-level risks.

The Business Transformation Board (BTB) is also responsible for reviewing and evaluating risks and acts as the escalating point for project-related risks. Reviewing the Corporate Risk Management Policy and the Authority's Risk Registers, we confirmed that there is an appropriate delegation of risk management.

We confirmed that risk management is a regular agenda item at the relevant governance structures, such as the Strategic Management Board (SMB) and the Overview and Audit Committee (OAC). Reviewing the corporate risk management report prepared by the Corporate Planning Manager for the OAC meeting held in November 2022, we confirmed that risk management is covered and deliberated at the Authority's appropriate governance structures.

The Authority has a Public Safety Plan and the Corporate Plan for 2020-2025 that also informs the Authority's risk framework. For example, the Corporate Plan sets out strategic objective number four: *"To offer best value for money to our residents and businesses & ensure that the Service is compliant with regulatory requirements and recognised 'good practice' standards and can readily evidence this at all times"*. We confirmed that a risk was identified in the Corporate Risk Register concerning this strategic objective under Information Management/Security failure - to comply with statutory or regulatory requirements.

Risk Identification and Evaluation

The Corporate Risk Management Policy defines the risk appetite as the amount of risk the Authority is willing to tolerate relative to the size, nature, and degree of uncertainty associated with identified threats and opportunities. The Policy states that risks attracting a combined score of 20 or more on the Risk Scoring Matrix will be considered intolerable by the Authority and prioritised for treatment to eliminate or reduce the risk to acceptable levels. The Policy also indicates

that the ownership of the Risk Appetite at the Authority sits with the Fire Authority Executive Committee, and the risk appetite statement applies to the Authority at large. Reviewing the risk registers in place, we confirmed that for those risks that remained high after mitigating controls were suggested, further action plans were also suggested, and the actions are tracked as 'ongoing'.

Regarding training, we obtained a PowerPoint presentation on Corporate Risk Management utilised to provide training. The Corporate Planning Manager and the ICT Service Desk Manager conducted a specific training session in July 2021 for the new Members of the Fire Authority. Management confirmed that training is provided as and when there is a new starter joining the Authority. The training covers, amongst others:

- Risk management process;
- Risk scoring matrix, and
- Risk governance.

Upon our review of the Corporate Management Risk policy and risk registers, we noted that all grades of staff could identify risks. We also noted that the risks were escalated to the PMB should they require further action, and a responsible individual for managing the identified risk is assigned to the risk register.

Operational risk management is defined and coordinated. We reviewed the Directorate/corporate risk registers and confirmed that operational managers are responsible for managing operational risks by being assigned as risk owners.

Risk Recording and Management

Reviewing the Authority's risk registers, we confirmed that the risks were consistently scored using the quantitative approach method. The risks identified were assessed in terms of likelihood and severity (impact) for both inherent risk (gross risk) and residual risk (net risk). These were converted into numerical terms.

We reviewed the OAC reports and agendas for the 16 March, 20 July, and 09 November 2022 meetings. Upon review of the corporate risk register presented, we confirmed that action plans were suggested for the risks identified that required further action and were tracked on an ongoing basis. We confirmed this in the corporate risk management report the Corporate Planning Manager presented.

We reviewed the minutes of the Performance Monitoring Board (PMB) meeting held on 03 February, 09 June, and 29 September 2022. We noted that the risks escalated from the directorate management meetings were discussed. For example, on the 03 February 2022 meeting, a risk was escalated around information on Site Specific Risk Information (SSRI) and a further delay to the delivery of the related project.

We reviewed the extract of the meeting minutes of the Business Transformation Board (BTB) meeting held on 11 August, 08 September, and 06 October 2022. Upon review, we noted that the project risks escalated from the portfolio management office were discussed.

Reviewing the risk registers, we noted a clear distinction between types of risks. The risk registers were divided into prevention, response & resilience risk register, corporate risk register and directorate or departmental risk registers. We noted that the efforts SMB are focused on the Strategic risks, demonstrating appropriate prioritisation of senior management's time.

Corporate Planning provides appropriate templates and systems for analysing, evaluating, recording, and reporting risks identified at directorate and corporate levels. The Project Management Office (PMO) will do the same for project risks. We reviewed the directorate/departmental risk register, corporate risk register, and technology, transformation and PMO risk register, which highlighted that a systematic approach to risk management was continuously applied concerning risk identification, recording, assessment and analysis.

Risk Monitoring

Formal review and reporting of corporate risks are undertaken at every PMB and SMB meeting and the Authority's OAC. We reviewed the minutes of the PMB meetings held on 03 February, 09 June, and 29 September 2022. We confirmed that risk registers are reviewed and deliberated on this platform. We also reviewed the Board papers presented to the PMB corresponding to these meetings. The Board papers provided an update on the current status of identified corporate risks.

We also reviewed the extract of the meeting minutes for the Strategic Management Board (SMB) held on 23 August, 20 September, and 18 October 2022. The meeting minutes for 15 November 2022 were not yet available at the time of the audit; however, we reviewed the Board paper presented to the SMB, and we noted that risk registers are reviewed and deliberated in this platform. We also reviewed the Board papers presented to the SMB corresponding to these meetings and confirmed they provided an update on the current status of identified corporate risks.

Furthermore, we reviewed the minutes of the OAC meetings held on 16 March and 20 July 2022. Upon review, we noted that risk registers are reviewed and deliberated in this platform. We also reviewed the Board papers presented to the OAC corresponding to these meetings and confirmed they provided an update on the current status of identified corporate risks.

Business Continuity

Policies, Procedures & Business Continuity Plans

We reviewed the Business Continuity Policy and guidance (August 2022 version), which includes areas relevant to business continuity, including components such as the following:

- Production of the business continuity plans;
- Testing of the plans;
- Business continuity events, and
- Impact assessments.

As of December 2022, the Authority has 16 departments and 19 fire stations, each with a business continuity plan. We obtained copies of the plans for each department and fire station. We confirmed the existence, although we observed plans not being reviewed recently (more details are included in Table 2 below). Through the review of the business continuity policy, we also noted that the Authority pursues to align with the standards of Business Continuity Management as defined by ISO 22301 and the Business Continuity Institute Good Practice Guidelines.

Roles & Responsibilities

The Chief Fire Officer has ultimate responsibility for Business Continuity. This includes developing and implementing plans to anticipate, address and mitigate the effects of various business interruptions. The Resilience and Business Continuity Manager is tasked with the day-to-day roles and responsibilities regarding business continuity across the Authority. The job description for this role clearly states what is expected of the individual who occupies the role.

We obtained a copy of the Certificate of the Business Continuity Institute (CBCI) for the Resilience & Business Continuity Manager issued on 21/02/2020. The certification is valid for three years from the test's date and is subject to an annual maintenance fee.

Anticipated Industrial Action at the Authority

We obtained the industrial action plan (documented procedure), dated August 2022, and noted that it includes an appendix for 'industrial action planning'. This outlines what the Authority would do should the industrial action materialise. Also, industrial action planning is broken into a number of days as to what should happen on a particular day of a strike.

ICT Disaster Recovery

The Authority has an Information Communications (ICT) departmental business continuity plan issued in August 2022. The next review date is July 2023.

The Head of Technology, Transformation & PMO, the ICT Manager, and the ICT Service Desk Manager are responsible for ICT business continuity at the Authority. The Chief Fire Officer has ultimate responsibility for all aspects of Business Continuity.

The ICT Service Desk Manager is a nominated officer responsible for activating the ICT BCP during working hours. Out of hours or if none of the nominated persons is available, then the Duty Group Commander, in conjunction with the on-call ICT, will be contacted to decide if activation of the plan is appropriate.

We noted that as part of the ICT Disaster Recovery plan testing (last performed in 2019), lessons learned were identified due to the testing.

We were provided with the server screenshots and confirmed that ongoing backups are performed daily on data held within.

Table 2: Detailed Audit Findings and Management Action Plan

Finding 1: Business Continuity Plans - Testing	Risk Rating	Agreed Management Actions
<p>We could not obtain evidence to support that the BCPs were tested annually as the business continuity guidance requires. Management indicated that this was not done due to capacity constraints in the business continuity section.</p> <p>Without developing and implementing a formal testing program, there is the risk that appropriate levels of testing are not undertaken to establish the ability of the BCP to support an effective and efficient response to business disruption. The lack of business continuity tests increases the risk that existing plans are not fit for purpose. The Authority would fail in its statutory duty to maintain services in an emergency or major incident.</p> <p>We recommend that, once all BCPs have been developed and approved, management introduce a risk-based testing program for BCPs. This should include a range of tests, including live testing and simulations of different scenarios. Testing must be targeted at areas most susceptible to an incident and/or would suffer the most adverse consequences. Plans should be confirmed as appropriate following the completion of tests.</p>	H	<p>Action: An exploratory testing programme, targeting those functions considered most at risk, will be developed and piloted during 23/24. Also, the options and associated costs and resources required to develop, implement, and sustain a fully recordable business continuity testing and exercising programme will be investigated during 23/24.</p> <p>Officer responsible: Station Commander Resilience & Business Continuity</p> <p>Date to be implemented by: 31 March 2024 for completion of pilot and review of future development options.</p>
Finding 2: ICT Disaster Recovery Plan - Testing	Risk Rating	Agreed Management Actions
<p>We confirmed that the ICT disaster recovery (DR) Plan was last tested in 2019.</p> <p>BMKFA should consider testing the ICT DR Plan annually to help the Authority identify and fix inconsistencies and flaws before they become full-blown problems. The authority should consider filling vacancies in the ICT in a timely manner to ensure that the unit is at full establishment to deliver on its tasks including Disaster Recovery Testing.</p> <p>BMKFA is faced with the risk of not being certain if the DR Plan is still functional, and also, there is a risk of missed opportunities.</p>	H	<p>Action: Vacant posts to be filled and ensure that ICT is at establishment.</p> <p>Officer responsible: ICT Manager</p> <p>Date to be implemented by: 31st March 2023</p> <p>Latest Update: Two apprentices have been employed to assist with first line support, but it could take them up to 2 years to gain the correct skills and level of knowledge.</p> <p>Action: Test the ICT disaster recovery plan</p> <p>Officer responsible: ICT Manager</p> <p>Date to be implemented by: 31 March 2024</p>

Finding 3: Business Continuity - Employee Awareness and Training	Risk Rating	Agreed Management Actions																																				
<p>We confirmed that the business continuity manager holds a Certificate of the Business Continuity Institute (CBCI). However, there has been limited awareness training provided for relevant staff (typically responsible managers) in relation to Business Continuity.</p> <p>Formal business continuity training is not developed and rolled out to responsible managers. This could be in the form of an e-Learning module. There is no active promotion by senior management to emphasise the importance of business continuity. This could be in the form of email campaigns or staff newsletters.</p> <p>If a positive business continuity culture is not embedded within the Authority, there is the risk that staff members will not have the required level of knowledge and will not fully understand their responsibilities effectively should BCPs be invoked.</p>	M	<p>Action: An e-Learning package will be developed in the short term. However, a full restructure of Business Continuity Management processes is required to fully meet the recommendations which will include the development and implementation of a business continuity awareness & training programme.</p> <p>Officer responsible: Station Commander Resilience & Business Continuity</p> <p>Date to be implemented by: 31 October 2023 (for the e-learning package) 31 March 2024 (for future development options / proposals).</p>																																				
Finding 4: Business Continuity Plans Review	Risk Rating	Agreed Management Actions																																				
<p>As of December 2022, the Authority had a total of sixteen directorates and nineteen fire stations; each had a BCP. Whilst the existence was confirmed, no evidence could be obtained that the BCPs were reviewed by the planned date. Management indicated an issue with the capacity of the business continuity section.</p> <p>Out of nineteen fire station BCPs, we noted that sixteen were not reviewed as planned:</p> <table border="1" data-bbox="71 1106 779 1481"> <thead> <tr> <th>#</th> <th>Fire Station</th> <th>Issue Date</th> <th>Planned Review Date</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Amersham</td> <td>14-Apr-21</td> <td>12-Apr-22</td> </tr> <tr> <td>2</td> <td>Aylesbury</td> <td>27-Jan-17</td> <td>12-Mar-20</td> </tr> <tr> <td>3</td> <td>Brill</td> <td>Sep-19</td> <td>Sep-20</td> </tr> <tr> <td>6</td> <td>Haddenham</td> <td>Sep-19</td> <td>Sep-20</td> </tr> <tr> <td>7</td> <td>Marlow</td> <td>04-Jan-16</td> <td>Nov-18</td> </tr> <tr> <td>8</td> <td>Olney</td> <td>Jul-19</td> <td>Jul-20</td> </tr> <tr> <td>9</td> <td>Stokenchurch</td> <td>04-Jan-16</td> <td>Nov-18</td> </tr> <tr> <td>11</td> <td>Beaconsfield</td> <td>14-Apr-21</td> <td>12-Apr-22</td> </tr> </tbody> </table>	#	Fire Station	Issue Date	Planned Review Date	1	Amersham	14-Apr-21	12-Apr-22	2	Aylesbury	27-Jan-17	12-Mar-20	3	Brill	Sep-19	Sep-20	6	Haddenham	Sep-19	Sep-20	7	Marlow	04-Jan-16	Nov-18	8	Olney	Jul-19	Jul-20	9	Stokenchurch	04-Jan-16	Nov-18	11	Beaconsfield	14-Apr-21	12-Apr-22	M	<p>Action: A full restructure of Business Continuity Management structures and processes is required to fully meet the recommendations which will include the development and implementation of fully auditable Business Continuity Plans that align to current standards and good practice. In the meantime, Business Continuity Plan review completions will be monitored on an ongoing basis and added to the suite of performance measures reported to the Authority's Executive Committee.</p> <p>Officer responsible: Station Commander Resilience & Business Continuity</p> <p>Date to be implemented by: Inclusion of BCP review completions in performance measures by 30 April 2023.</p>
#	Fire Station	Issue Date	Planned Review Date																																			
1	Amersham	14-Apr-21	12-Apr-22																																			
2	Aylesbury	27-Jan-17	12-Mar-20																																			
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8	Olney	Jul-19	Jul-20																																			
9	Stokenchurch	04-Jan-16	Nov-18																																			
11	Beaconsfield	14-Apr-21	12-Apr-22																																			

12	Broughton	26-Mar-20	Mar-20
13	Chesham	07-Aug-17	Nov-18
14	Great Missenden	04-Jan-16	Nov-18
15	High Wycombe	04-Jan-16	Nov-18
16	Newport Pagnell	20-May-15	Apr-17
17	Princes Risborough	04-Jan-16	Nov-18
18	Waddesdon	Jul-19	Jul-20
19	Winslow	Jul-19	Jul-20

Full restructure of business continuity processes – date to be confirmed following investigation of potential options and associated costs and resource requirements (delivery of these by 31 March 2024).

Out of sixteen directorates BCPs, we noted that eleven were not reviewed as planned:

#	Directorates	Issue Date	Planned Review Date
1	Finance & Assets (includes Finance, Property, Payroll, Fleet, Procurement)	01-Apr-18	Apr-19
2	Organisational Development	06-Mar-18	05-Jan-22
3	Operational Assurance	04-Jan-16	Nov-18
4	Operational Training	30-Jan-18	Dec-20
5	Buckinghamshire Protection	09-Aug-16	Nov-18
6	Milton Keynes Protection	13-Mar-20	May-21
7	Resource Management Team	27-Jul-16	Jul-20
8	Policy & Resilience	04-Feb-20	Feb-21
9	Technical	28-Jul-20	Jul-21
10	Health & Safety	09-Aug-16	Mar-21
11	Data Intelligence Team	04-Jan-16	Nov-18

There is a risk that critical changes might be missed due to failure to update the BCPs and result in an ultimate failure to recover should an event.

BMKFA should update the BCPs annually for all critical functions or as and when there is a critical change in the process.

Finding 5: BCP Lessons Learned	Risk Rating	Agreed Management Actions
<p>We noted that the lessons learned were not identified since the BCPs were not tested since 2019.</p> <p>The Authority cannot, therefore, identify the BCP's positive or negative experiences due to failure to perform the BCP testing.</p> <p>The Authority should ensure that lessons learnt are identified once the BCPs are tested to ensure that the organisation doesn't repeat the same mistakes. The outcomes of these tests should be formally documented and identified 'as lessons learnt.</p>	M	<p>Action: A full restructure of the Business Continuity Management structures and processes is required to fully meet the recommendations, which would include the development and implementation of a business continuity system that formally records learning and any required actions from learning following exercises and business continuity events. In the meantime, the capture of learning opportunities will be included in the pilot testing programme specified under Finding 3 above.</p> <p>Officer responsible: Station Commander Resilience & Business Continuity</p> <p>Date to be implemented by: Piloting - 31 March 2024.</p> <p>Full restructure of BCM to be confirmed following investigation of potential options and associated costs and resource requirements (delivery of these by 31 March 2024).</p>
Finding 6: BCP Monitoring and Reporting	Risk Rating	Agreed Management Actions
<p>While we noted that BCP is discussed at a PMB forum as an overlap as part of risk management reporting, we confirmed that no regular reports regarding business continuity are produced.</p> <p>The Authority should ensure that it is effectively monitoring the business continuity management system and seek assurance that it remains effective and fit for purpose.</p> <p>Consideration should be given to regularly updating various governance forums available at the Authority on current business continuity activities. This could include but not be limited to:</p> <ul style="list-style-type: none"> • An annual report on the business continuity management system; • Any activation of business continuity plans and the lessons learned; • Outcomes from business continuity tests; and 	M	<p>Action: A full restructure of Business Continuity Management structures and processes is required to fully meet the recommendations which would include the development and implementation of a reporting system to provide business continuity performance information e.g. number of plans out of review date, number of plans exercised.</p> <p>Officer responsible: Station Commander Resilience & Business Continuity</p>

<p>• Outcomes from any dip sampling of business continuity plans.</p> <p>There is an increased risk that an ineffective or inappropriate business continuity system is not identified through regular monitoring and reporting, placing the Authority at risk of being unable to carry out its statutory duties effectively in the event of an incident or emergency.</p>		<p>Date to be implemented by:</p> <p>The outcomes of ongoing monitoring of business continuity plan reviews and testing will be reported to PMB on an annual basis (April 24 for first report).</p> <p>Future reporting system development options / proposals 31 March 2024)</p>
<p>Finding 7: ICT Disaster Recovery Plan - Roles and Responsibilities</p>	<p>Risk Rating</p>	<p>Agreed Management Actions</p>
<p>Upon review of the BMKFA ICT disaster recovery plan, we noted that although there are names and job titles of the individuals with the responsibilities of activating the plan mentioned within the ICT disaster recovery plan, there are no further contact details. Those individuals are the Head of Technology Transformation & PMO, ICT (ICT Manager), and ICT (Service Desk Manager).</p> <p>BMKFA should include the contact numbers of the individuals with the responsibilities of activating the ICT DR Plan within the plan enabling ease of getting contact details in case of a disaster.</p> <p>There is a risk that staff would not know how to contact key staff members in the event of a disaster.</p>	<p>L</p>	<p>Action: Information to be added to the document on resilience direct.</p> <p>Officer responsible: ICT Manager</p> <p>Date to be implemented by: 1 March 2023</p>

Appendix 1: Definition of Conclusions

Key for the Overall Conclusion:

Below are the definitions for the overall conclusion on the system of internal control being maintained.

	Definition	Rating Reason
Substantial	A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	<p>The controls tested are being consistently applied and risks are being effectively managed.</p> <p>Actions are of an advisory nature in context of the systems, operating controls and management of risks. Some medium priority matters may also be present.</p>
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	<p>Generally good systems of internal control are found to be in place but there are some areas where controls are not effectively applied and/or not sufficiently developed.</p> <p>Majority of actions are of medium priority but some high priority actions may be present.</p>
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	<p>There is an inadequate level of internal control in place and/or controls are not being operated effectively and consistently.</p> <p>Actions may include high and medium priority matters to be addressed.</p>
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	<p>The internal control is generally weak/does not exist. Significant non-compliance with basic controls which leaves the system open to error and/or abuse.</p> <p>Actions will include high priority matters to be actioned. Some medium priority matters may also be present.</p>

Management actions have been agreed to address control weakness identified during the exit meeting and agreement of the Internal Audit report. All management actions will be entered onto the Pentana Performance Management System and progress in implementing these actions will be tracked and reported to the Strategic Management Board and the Overview & Audit Committee.

We categorise our management actions according to their level of priority:

Action Priority	Definition
High (H)	Action is considered essential to ensure that the organisation is not exposed to an unacceptable level of risk.
Medium (M)	Action is considered necessary to avoid exposing the organisation to significant risk.
Low (L)	Action is advised to enhance the system of control and avoid any minor risk exposure to the organisation.

Appendix 2: Officers Interviewed

The following staff contributed to the outcome of the audit:

Name:	Title:
Stuart Gowanlock	Corporate Planning Manager
Suzanne Connolly	Resilience & Business Continuity Manager
Lewis Higgins	ICT Service Desk Manager

The Exit Meeting was attended by:

Name:	Title:
Stuart Gowanlock	Corporate Planning Manager
Lewis Higgins	ICT Service Desk Manager

The auditors are grateful for the cooperation and assistance provided from all the management and staff who were involved in the audit. We would like to take this opportunity to thank them for their participation.

Appendix 3: Distribution List

Draft Report

Name:	Title:
Stuart Gowanlock	Corporate Planning Manager
Suzanne Connolly	Resilience & Business Continuity Manager
Lewis Higgins	ICT Service Desk Manager
Mark Hemming	Director of Finance and Assets

Final Report as above plus:

Jason Thelwell	Chief Finance Officer
Ernst and Young	External Audit

Audit Control:

Closing Meeting	12 December 2022
Draft Report	31 January 2023
Management Responses	10 February 2023
Final Report	22 February 2023

Disclaimer

Any matters arising as a result of the audit are only those, which have been identified during the course of the work undertaken and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that could be made.

It is emphasised that the responsibility for the maintenance of a sound system of management control rests with management and that the work performed by Internal Audit Services on the internal control system should not be relied upon to identify all system weaknesses that may exist. However, audit procedures are designed so that any material weaknesses in management control have a reasonable chance of discovery. Effective implementation of management actions is important for the maintenance of a reliable management control system.

Contact Persons

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Business Assurance and Risk Management

Pension Fund Administration - FINAL

Auditors

Maggie Gibb, Head of Business Assurance (and Chief Internal Auditor)

Selina Harlock, Audit Manager

Juan Fosco, Audit Manager

Temí Tewogbade, Senior Auditor

Harriet Green, Senior Auditor

Management Summary

Introduction

The Pension Fund Administration audit is being undertaken as part of the 2022/23 Internal Audit plan. The pension administration processes for Buckinghamshire and Milton Keynes Fire Authority (BMKFA) are carried out by an external service provider, West Yorkshire Pension Fund (WYPF). WYPF utilise an internally developed pension system called UPM to manage the pension administration process, maintain member profiles and record invoices for overpayments.

Following a tendering exercise undertaken in October 2015, the Authority moved the administration of the firefighters' pension schemes from Buckinghamshire County Council (as was) to WYPF in January 2016. The contract was awarded for 65 months (5 years and five months) and extended for three years in 2021.

Audit Objective

Internal Audit's objectives for this audit are

- To provide an evaluation of, and an opinion on, the adequacy and effectiveness of the system of internal controls that are in place for the creation, management and outputs of the Authority's Pension Fund Administration.
- To provide assurance that there are adequate arrangements in place that ensure achievement of the programme goals, effective management and reporting of the progress and risks for all projects being delivered across the Authority.

This will serve as a contribution toward the overall opinion on the system of internal control that the Chief Internal Auditor is required to provide annually. It also provides assurance to the Section 112 officer that financial affairs are being properly administered.

Scope of work

It should be noted that the provider (WYPF) received their audit, and we have received a copy of the audit report. However, we have not placed reliance in that report. The agreed scope of this audit was:

- Policies, Procedures and Training
- System Access, Data Security, and Integrity
- Service Level Agreement with External Customers
- Opt-in/out and Transfers
- Employee and Employer Contributions
- Reconciliations
- Performance Monitoring
- Risk Management and Fraud Risks

This audit only considered the controls in place at the time of the audit.

Table 1: Overall Conclusion

Overall conclusion on the system of internal control being maintained	Substantial
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RISK AREAS	AREA CONCLUSION	No. of High Priority Management Actions	No. of Medium Priority Management Actions	No. of Low Priority Management Actions
Policies, Procedures and Training	Substantial	0	0	0
System Access, Data Security, and Integrity	Substantial	0	0	0
Service Level Agreement with External Customers	Substantial	0	0	0
Opt-in/out and Transfers	Substantial	0	0	0
Employee and Employer Contributions	Substantial	0	0	0
Reconciliations	Substantial	0	0	0
Performance Monitoring	Substantial	0	0	0
Risk Management and Fraud Risks	Substantial	0	0	1
Total		0	0	1

Appendix 1 defines the grading for each of the conclusions given.

Policies, Procedures and Training

Six policies, procedures, and statements are related to Buckinghamshire's Pension Fund (BPF) Administration. These are:

- The BPF Administering Authority Discretionary Policy,
- BPF Communication Policy Statement,
- BPF Data Improvement Plan,
- BPF Governance Compliance Statement,
- BPF Pension Administration Strategy and Charging Schedule and
- BPF Reporting Breaches of Law Policy.

The LGPS Regulations 2013 and subsequent amendments govern how the pension scheme is administered. We confirmed that all six are available on the Council's website. Following the LGPS Regulations 2013, the administering authorities are required to develop a pension administration strategy to define the following:

- The procedures for liaison between administering authority and participating employers.
- The required performance levels for both the administering authority and participating employers and action to be taken where targets are not met.

We confirmed that the Council developed a Pension Administration Strategy. However, the latest version published on the Council's website is dated July 2020 and updates were made to the LGPS Regulations in 2021. Therefore, the Strategy should be reviewed to reflect any changes and ensure it is up to date. The BMKFA Pensions Officer indicated that the Council administers policies and procedures and that the Fire Authority is not involved in reviewing or updating the policies. Therefore, a recommendation was not raised.

We also confirmed that there are a number of local procedural guidance documents for BMKFA staff to process transactions relating to pension in a correct, complete, and timely manner. This is done via the 'iConnect' system, a secure platform that automates the submission of LGPS pensions data. Process notes are also provided by WYPF for training on calculations, checking data and uploading files to WYPF.

When relevant updates are made to legislation, trends and the service, staff are made aware through intranet articles. During our fieldwork, we confirmed that the most recent communication was relevant to the Annual Benefits Statement (ABS) for 2022, published in September 2022. Also, the Council's team offered a training session and advertised twice on the Authority's intranet. However, there were no opt-ins to the drop-in training.

System Access, Data Security, and Integrity

Pension-related information is pulled from iTrent (the Authority's payroll system). This is then uploaded onto iConnect and sent to the Council concerning pension contributions. The Authority's Pensions Officer indicated that only three staff members have access to iConnect. These are the Pensions Officer, the Payroll Officer at the Authority, and the Council's Pensions System Controller. This was confirmed by reviewing a report listing users and relative system access. We also confirmed that accounts are password protected.

78 We noted that the iConnect system guidance document does not stipulate the frequency of which passwords must be renewed. The Pensions Officer indicated that iConnect system admin rights (including password changes) sit with the Council. The Fire Authority do not have any control or input on the guidance against

how frequently passwords should be updated. Although we have not raised a finding, the Authority could liaise with the Council's Pensions System Controller to assess whether admin rights could be granted to the Authority to enforce password updates.

Service Level Agreement with External Customers

Following a tendering exercise undertaken in October 2015, the Authority moved the administration of the firefighters' pension schemes from Buckinghamshire County Council (as was) to WYPF in January 2016. The contract was awarded for 65 months and extended for a further three years in 2021, covering May 2021 to May 2024.

A Service Level Agreement (SLA) is in place between the Council and other employers, which runs coterminous with the Council's financial year. This year's commenced on 1 April 2022. The agreement states that 'the 2022 version of the SLA incorporates changes to previous versions, resulting from changes to the LGPS Regulations and internal processes'.

Among others, the SLA includes the following areas:

- New entrants,
- Opt-outs,
- 50/50 section,
- Reduction in Pay,
- Changes,
- Monthly Contributions,
- Year-end Return,
- Additional Contributions,
- Absences,
- Change of Payroll Provider,
- Estimates,
- Leavers and Retirement Death in Service.

Opt-in/out and Transfers

The government requires that all employers provide a workplace pension scheme and automatically enrol employees who meet their criteria. This is called 'automatic enrolment', and a form is not required to enrol the eligible employees on the scheme. However, the employees must sign an opt-out form to be removed from the scheme.

At the Authority, the Payroll team automatically enrolls all new joiners eligible for the pension scheme. We obtained a report listing all staff at the FA and their respective pension status. This report lists all staff at the Authority and identifies those who opted out (more details below) and those who are not eligible for auto-enrolment, such as those earning less than £10k per annum or agency staff.

We confirmed that the remaining staff is listed in the report with detailed pension IDs. Additionally, there is a three-year auto-enrolment requirement for all eligible staff members to be re-enrolled into the pension scheme. BMKFA are undergoing an auto-enrolment in November 2022, per the three-year requirement. The

previous auto-enrolment was undertaken in November 2019. As part of this previous exercise, we obtained evidence of an email sent to a staff member in December 2019 informing them of re-enrolment into the pension scheme.

Individuals who meet the criteria for auto-enrolment can opt out of the scheme by completing the opt-out form. We obtained a report of all individuals who opted out of the pension scheme as of October 2022. There were 10 instances in total. From this, we selected a sample of five employees and confirmed evidence was retained on file of the completed opt-out form. We additionally confirmed through a review of payslips that they opted out promptly, and four employees paid no contributions in the following month.

One of the individuals tested opted out in June 2022 and the request was processed in July. As the employee was in the scheme for under three months, the Authority's Payroll Team refunded their pension contributions, not WYPF. This was evidenced on their payslip as back pay. I-Trent does not have this option on the system, so the Payroll team refunded the contribution using a different function.

The Pensions Officer indicated that, apart from the opt-in and opting-out of staff members, all other administration is undertaken by WYPF. Therefore, there is no specific report of all transfers in and out and adjustments for the last 12 months.

Employee and Employer Contributions

Reconciliations are undertaken monthly by the Pensions Team at the Authority between the contributions calculated from iConnect and the payment request from WYPF.

We selected a random sample of 12 employees from November 2021 to April 2022. For each case, we confirmed that the employee contribution calculated from iConnect reconciled with the amount paid by the employee in their monthly payslip.

Additionally, we confirmed that the contribution amounts for each employee sampled are in line with the SLA LGPS Contribution table percentages.

Reconciliations

The BMKFA's Pensions Team also undertake monthly reconciliations between iConnect reports and the amounts required from LGPS. Any differences are noted and investigated.

We obtained evidence of the reconciliations completed between November 2021 to April 2022. We confirmed that reconciliations and spot checks are undertaken monthly. iConnect reports from February, April and May 2022 all reconcile with the amounts requested from LGPS.

The March, June and July 2022 reports pulled from iConnect did not reconcile with the amounts requested from LGPS. Differences between the employees' main contribution, employer's contribution and pensionable pay were highlighted and investigated within the iConnect reports with no apparent subsequent issues.

Performance Monitoring

08 Under the Service level agreement between BCC and WYPF, it is stated that the performance of the service shall be measured against obligations, standards, targets and benchmarks relevant to the provision of service.

Within two months before the beginning of each Contract year, WYPF will prepare an annual contract review containing an analysis of the service provided and an action plan setting out future measures in response to the review. The BMKFA Fire Fighters Local Pension Board meet monthly to discuss WYPF performance against KPIs, declarations of interest, risk management/register updates and actions from the action log.

BMKFA's Local Pension Board meeting minutes from March 2022 to August 2022 were obtained. It was noted that KPIs for WYPF are reviewed at every meeting.

The meeting minutes were reviewed alongside monthly reports provided by WYPF, which list the specific KPIs and the number of targets met/not met. There were issues in July 2022 where Pension Set Up/Payment of Lump Sum, Retirement Actual and Deferred Benefits Set Up on Leaving did not reach their targets. This was highlighted in the following Pension Board meeting. However, we noted a lack of scrutiny around discussions relevant to the failed KPIs in the minutes reviewed. We were informed that discussions concerning improving KPIs occur. However, the minutes viewed do not evidence this. **(Recommendation 1)**

Risk Management and Fraud Risks

The Overview and Audit Committee on 20 July 2022 presented the corporate risk register to be reviewed and approved. Before this, the Corporate Risk Register was last reviewed by the Overview and Audit Committee at its 16 March 2022 meeting. Since then, it has been subject to review by the Performance Monitoring Board (PMB), at which all the directorate and departmental risk registers were reviewed, and by SMB at its monthly meetings.

Also, Lead Members were consulted during the evaluation process for risks falling within their portfolios of responsibility. The risk register was updated to reflect ongoing monitoring of staffing and financial risks associated with Court rulings concerning firefighter pension schemes.

The risk of the potential impact on staff retirement profile, resourcing to implement changes, and financial impacts due to the Court of appeal ruling have been identified. There are two risk owners, the Lead Member for Finance and Assets and the Information Security & IT Director for Finance & Assets.

The Current treatment is to factor the potential impacts on costs into the future Medium-Term Financial Planning Process and recruitment of dedicated specialist resources to evaluate requirements arising from the Court of Appeal ruling and implement necessary administrative changes. The consequences of the risk being untreated have been documented, and a risk score has been assigned. Compared to the former risk score, the score has decreased in light of the measures taken. Comments, updates and further treatment proposed have been illustrated within the register.

Addition of Starters and Removal of Leavers on the pension system

We selected a sample of eleven starters, for April, May, and June 2022 and reviewed screenshots from the pension portal and confirmed that they had been enrolled on the pension system.

We selected a sample of five leavers to confirm that in each instance a leaver form had been signed off to process their departure and we noted the following:

- We were provided with evidence to confirm that in two cases the leavers had leaver forms completed by Pension Officer.
- Management indicated that in one case the leaver was not entitled to be in the pension scheme as they were on a casual contract.
- In the remaining two cases, management indicated that the employees are part of the Local Government Pension Scheme (LGPS), so no leaver forms are required by the fund. A leaving date on the monthly return is all the Bucks LGPS fund requires. We reviewed the monthly returns and noted that the payroll period end date was 30 April 2022 for these employees.

Table 2: Detailed Audit Findings and Management Action Plan

Finding 1: Performance Monitoring/KPIs	Risk Rating	Agreed Management Actions
<p>We reviewed the controls around performance monitoring of the service provided by WYPF. We noted that WYPF provides monthly updates to the Authority, and KPIs and performance are discussed as a standing item at each Pension Board meeting.</p> <p>There were issues in July 2022 where Pension Set Up/Payment of Lump Sum, Retirement Actual and Deferred Benefits Set Up on Leaving did not reach their targets. This was highlighted in the following Pension Board meeting. However, there is a lack of evidence concerning scrutiny and challenge within minutes. In addition, no review of whether KPIs are still fit for purpose or whether they should be amended has taken place.</p> <p>If KPIs are not scrutinised in detail, and this is documented in minutes, there is a risk that any underperformance is not being rectified in time. This could lead to continuous poor performance, which could impact the Authority's reputation and/or create financial loss.</p>	<p>L</p>	<p>A review of the current KPI's with WYPF at the Pension Board to ensure they are fit for purpose. These KPI's will be scrutinised and challenged by the board and minutes documented.</p> <p>Officer responsible: Pension Officer (Emma Hamilton)</p> <p>Date to be implemented by: 31 December 2023</p>

Appendix 1: Definition of Conclusions

Key for the Overall Conclusion:

Below are the definitions for the overall conclusion on the system of internal control being maintained.

	Definition	Rating Reason
Substantial	A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	<p>The controls tested are being consistently applied and risks are being effectively managed.</p> <p>Actions are of an advisory nature in context of the systems, operating controls and management of risks. Some medium priority matters may also be present.</p>
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	<p>Generally good systems of internal control are found to be in place but there are some areas where controls are not effectively applied and/or not sufficiently developed.</p> <p>Majority of actions are of medium priority but some high priority actions may be present.</p>
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	<p>There is an inadequate level of internal control in place and/or controls are not being operated effectively and consistently.</p> <p>Actions may include high and medium priority matters to be addressed.</p>
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	<p>The internal control is generally weak/does not exist. Significant non-compliance with basic controls which leaves the system open to error and/or abuse.</p> <p>Actions will include high priority matters to be actioned. Some medium priority matters may also be present.</p>

Management actions have been agreed to address control weakness identified during the exit meeting and agreement of the Internal Audit report. All management actions will be entered onto the Pentana Performance Management System and progress in implementing these actions will be tracked and reported to the Strategic Management Board and the Overview & Audit Committee.

We categorise our management actions according to their level of priority:

Action Priority	Definition
High (H)	Action is considered essential to ensure that the organisation is not exposed to an unacceptable level of risk.
Medium (M)	Action is considered necessary to avoid exposing the organisation to significant risk.
Low (L)	Action is advised to enhance the system of control and avoid any minor risk exposure to the organisation.

Appendix 2: Officers Interviewed

The following staff contributed to the outcome of the audit:

Name:	Title:
Asif Hussain	Deputy Director of Finance and Assets
Marcus Hussey	Principal Accountant (Technical Accounting)
Laura Taylor	Principal Accountant (Management Accounting)
Emma Hamilton	Pensions Officer

The Exit Meeting was attended by:

Name:	Title:
Asif Hussain	Deputy Director of Finance and Assets
Emma Hamilton	Pensions Officer

We are grateful for the cooperation and assistance provided from all the management and staff who were involved in the audit. We would like to take this opportunity to thank them for their participation.

Appendix 3: Distribution List

Draft Report:

Mark Hemming	Director of Finance and Assets
Asif Hussain	Deputy Director of Finance and Assets
Laura Taylor	Principal Accountant (Management Accounting)
Marcus Hussey	Principal Accountant (Technical Accounting)

Final Report as above plus:

Jason Thelwell	Chief Fire Officer
Ernst and Young	External Audit

Audit Control:

Closing Meeting	14 October 2022
Draft Report	9 December 2022
Management Responses	7 February 2023
Final Report	8 February 2023

Disclaimer

Any matters arising as a result of the audit are only those, which have been identified during the course of the work undertaken and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that could be made.

It is emphasised that the responsibility for the maintenance of a sound system of management control rests with management and that the work performed by Internal Audit Services on the internal control system should not be relied upon to identify all system weaknesses that may exist. However, audit procedures are designed so that any material weaknesses in management control have a reasonable chance of discovery. Effective implementation of management actions is important for the maintenance of a reliable management control system.

Contact Persons

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HR Payroll Process Review

February 2023



Introduction

This report provides a summary of the Human Resources (HR) Payroll Process Review, which evaluated the processes relating to data processed by the HR and Payroll teams and also included inputs from other teams and systems, such as operational resource management data from Fire Service Rota. We conducted walkthroughs with relevant personnel who process HR and Payroll data to understand the current processes in place, which has allowed us to map the systems and processes in a “swim-lane” format, highlighting individual responsibilities.

Reviews were conducted for each process that results in a data entry on iTrent, the roles and responsibilities for these processes, as well as for controls relating to transfer of data between systems.

The slides for each process provide an overview of the control gaps that we observed. Comprehensive process maps are linked to each process summary and through these links the detailed process maps can be viewed.

In our review of the HR and Payroll control framework, we have also considered the findings raised in previous internal audit reviews of HR, Payroll and Resource Management. We have evaluated the progress made to implement these actions.

Contents	Slide
Executive Summary	3
Key iTrent System functions	4
Process Overview	6
Starters	7
Leavers	8
Positional Moves	9
iTrent Users	10

Executive Summary

The purpose of this assurance review was to have complete visibility of all processes requiring input from both the Payroll and HR teams and to ensure that HR and Payroll controls are adequate. This included an evaluation of all starters, leavers and changes processes, along with discovery of any additional processes, and their input into iTrent (the Payroll system) and, where relevant, Integra (the Finance system).

The 2020/21 Core Financial Controls Audit and 2019/20 Core Financial Controls Audit both identified weaknesses in the system of internal control for Payroll. The 2020/21 Core Financial Controls Audit included a finding in respect of the flow of information from HR to Payroll during the Leaver and Change of Role processes, noting that the relevant teams would benefit from end to end process mapping across HR, Payroll and the Resource Management Team in order to identify areas where processes can be streamlined, and all control weaknesses can be addressed.

The HR/Payroll Process Review follows on from the following previous internal audit reviews :

- **2021/22 HR People Management audit** – two medium priority findings relating to processes that involve both HR and Payroll were raised. The area conclusion for Starters, Leavers and Movers was **Reasonable**. The overall audit opinion was **Reasonable**.
- **2020/21 Core Financial Controls audit** – two medium priority findings relating to Payroll were raised. The area conclusion for Payroll was **Reasonable**. The overall audit opinion was **Substantial**.
- **2019/20 Core Financial Controls audit** – one low priority finding relating to Payroll was raised. The area conclusion for Payroll was **Substantial**. The overall audit opinion was **Substantial**.
- **2017/18 Core Financial Controls audit** – one medium priority finding was raised. The area conclusion for Payroll was **Reasonable**. The overall audit opinion was **Substantial**.

The table below provides a summary of all the findings raised and their implementation status:

Internal Audit Title and Year	Number of Payroll/HR process related findings	Medium Priority			Low Priority		
		Implemented	Partially Implemented	Not Implemented	Implemented	Partially Implemented	Not Implemented
HR People Management 2021/22	2	1	-	-	1	-	-
Core Financial Controls 2020/21	2	1	1	-	-	-	-
Core Financial Controls 2019/20	1	-	-	-	1	-	-
Core Financial Controls 2017/18	1	1	-	-	-	-	-
Total	4	2	1	-	1	-	-

Key iTrent system functions

Recruitment

- The iTrent Recruitment module includes:
 - Authorisation/approval to recruit
 - Determine advertising strategy
 - Place advertisement with chosen media
 - Receive and progress applications
 - Identify, offer and appoint suitable applicant into the organisation.
- Trigger for the recruitment process is the identification of a recruitment requirement, which may be as a result of a leaver within the organisation or the creation of a new position.
- Match and Gap - compares the attributes of an individual an applicant with the requirements of a vacancy. Compares items associated with the Profile – Qualifications, Qualification statuses, Skills, Skill sets, Memberships and Checks.

Sickness absence reporting

- Recorded by employees via the Payroll and HR Employee Self Service (ESS) Portal.
- Approved/administered by managers via the People Manager portal
- Reports on absence history can be generated for individual employees or by team/organisation.
- Sickness absence data for operational staff is recorded via Fire Service Rota, the Fire Authority's Resource Management system.

Key iTrent system functions cntd.

Payroll

- Allows complex payroll scenarios to be achieved through user-defined calculation rules. Automated retrospection functionality allows for payroll reversals that are easy to manage.
- Interactive payslips.
- Payroll cut-offs automatically decide which requests are processed in which pay period.
- Automated electronic payments to HMRC and other third parties.
- Flexible two-stage bank detail verification process for employees, through integration with GB Group (GBG) identity verification software, helps protect the Fire Authority against payroll fraud and reduces the time spent chasing payment reclaims.

Expenses

- Claimed by employees via the Payroll and HR ESS Portal.

People Manager

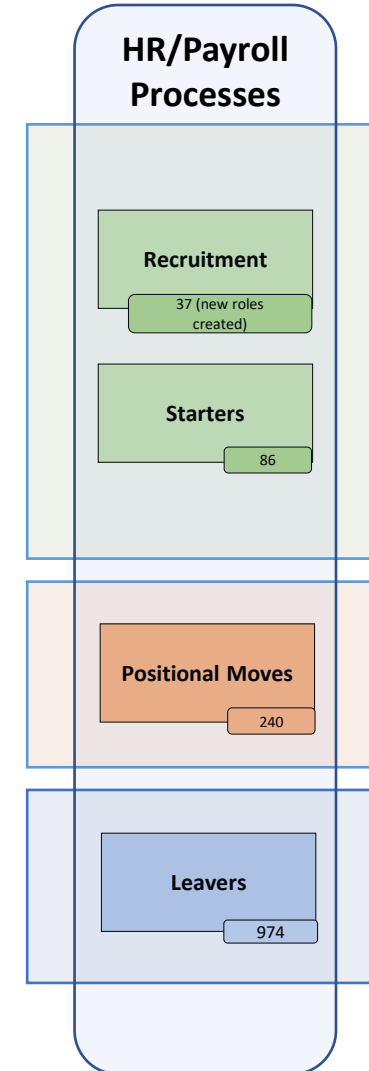
- Provides managers with access to a range of information about their staff.

Process Overview

The below diagram provides an overview of the different HR and Payroll processes, the relevant systems and the associated volumes of transactions for the period between December 21 to November 22 for each process.

Comments / Limitations on data:

- Figures were retrieved from reports generated from iTrent, the Fire Authority's Payroll system.
- Data for Starters, Leavers, temporary changes and permanent changes (included as Positional Moves) is held on the employee's ePRF (electronic Personnel Record File) and on iTrent.
- Data for operational staff, including that for absences, availability and positional moves, is held on Fire Service Rota (the Fire Authority's planning and scheduling system).



Starters

Summary – New Starters are added to iTrent by HR following the recruitment process, with documents added to the electronic Personnel Record File (ePRF) as they are received and as the New Starter process progresses. Any remaining payroll information is collected and entered by Payroll, with inputs checked and relevant calculations completed.

Interview List – Jackie Vere-White (Payroll and Benefits Manager); Anne Stunell (Head of Human Resources); Carly Humphrey (HR Operations Manager).

Control Risk Observations and Recommendations

Area	Observations	Previously raised?	Risk Rating	Recommendation
Starter Checklist	<p>Comprehensive New Starter checklists are in place to record inputs and checks completed by both the HR and Payroll teams when setting up a new starter.</p> <p>Review of the HR and Payroll checklists established that separate checklists are completed by the HR and Payroll teams and that each team does not have sight of the other team’s checklist. The following tasks and document checks were found to be duplicated across both checklists:</p> <ul style="list-style-type: none"> • Offer letter and signed contract; • Personal Details form; • HMRC New Starter Declaration; • Right to work check; and • Entry of pay and contract information into iTrent. <p>Additionally, discussion with the Payroll Manager established that Pension-related inputs are sometimes completed by HR, although this is the responsibility of the Payroll and Benefits team. Where such tasks are completed by the team not usually responsible for completion of the task, the other team is not notified.</p>	<p>No</p>	<p>M</p>	<p>Review tasks listed on both the HR Starter checklist and Payroll Starter checklist and ensure they are not duplicated across the two functions but that sufficient checks remain in place. Produce a new Starter checklist that is accessed by both HR and Payroll and includes all tasks related to processing Starters for both functions.</p> <p>Management Action/ Response</p> <p>The HR Operations Manager and Payroll and Benefits Manager (and teams) to review the checklists and process maps/flow diagrams, with a view to combining them into one document.</p>

(**) – shows the process step in question – see map for further details

Leavers

Summary – Leavers are actioned by HR when notification is received that an employee is leaving. Payroll tasks are workflowed to Payroll for them to action before the final payslip is issued.

Interview List – Jackie Vere-White (Payroll and Benefits Manager); Anne Stunell (Head of Human Resources); Noma Magutshwa (HR Officer - Recruitment and Operations).

Control Risk Observations and Recommendations

Area	Observations	Previously raised?	Risk Rating	Recommendation
Leaver Checklist	<p>Leaver checklists are in place to record actions and checks completed by both the HR and Payroll teams when processing employees as leavers.</p> <p>However, it was noted that HR and the Payroll and Benefits team were working from separate checklists and did not have sight of actions completed by the other team. Whilst there were no apparent duplications in tasks, or discrepancies over the responsibility for actions between the checklists, it would benefit the Leavers process to have a Leaver processing checklist that can be accessed by both teams so that relevant officers are aware that data has been input and checked by other officers involved in the process, to enable them to continue with subsequent process steps and to avoid any duplication or missed steps.</p>	No	L	<p>Review tasks listed on both the HR Leaver checklist and Payroll Leaver checklist and ensure they are not duplicated across teams but that sufficient checks remain in place. Produce a new Leaver checklist that is accessed by both HR and Payroll and includes all tasks related to processing Leavers for both functions.</p> <p>Management Action/ Response</p> <p>The HR Operations Manager and Payroll and Benefits Manager (and teams) to review the checklists and process maps/flow diagrams, with a view to combining them into one document.</p>

(**) – shows the process step in question – see map for further details

Positional Moves

Summary – When notification is received by HR of upcoming changes, a Change Control form is completed by the employee’s manager or Learning and Development team. This is then processed by HR, with the involvement of Payroll if a change to Payroll is required. There are 12 types of changes submitted via Change Control forms.

Interview List – Jackie Vere-White (Payroll and Benefits Manager); Anne Stunell (Head of Human Resources)

Control Risk Observations and Recommendations

No control risk issues were noted in respect of the process positional moves. See process map for controls identified as part of the process review.

iTrent Users

Summary – The iTrent system has a total of 973 users (including users of the Employee Self Service module). This includes:

- 154 users with People Manager access
- 8 Payroll BAU users
- 8 HR BAU users

No control risk issues were noted in respect of iTrent users and user access.

Appendix A - Follow-Up Findings

Implementation status of findings raised and management actions agreed during the 2021/22 internal audit of HR People Management and the 2020/21 internal audit of Core Financial Controls.

HR People Management 2021/22

Report Ref No. 1	Title: Starters, Leavers and Movers - New Starters	Priority of finding: M	Status: Implemented
Original Audit Finding		Management Comments & Action Plan	
<p>Examination of a sample of 20 new starters at the Fire Authority between January 2021 and July 2021 found:</p> <ul style="list-style-type: none"> • One case where no contract, offer letter, checklist, references or ID were provided. • Five cases where no references were provided. In all five cases references were requested but either not received or not available on the personnel file as of the audit. In seven further cases, only one reference was provided. Discussion noted that one was an apprentice, with apprentices only having one reference due to a lack of prior experience, and one was an agency employee for which a different process is in place. Therefore, five of the seven cases were exceptions. • Two cases where no medical questionnaire was held on file. • Two cases where the starter checklist was not fully completed. 		<p>HR to communicate to the organisation what is expected from them in order to process new starters according to the agreed process.</p> <p>HR to review the process notes and ensure completion of new starter checklist.</p>	
Follow Up Evaluation		Further Recommendation	
<p>HR coach managers through the processes as part of the support they provide on recruitment and selection. The process notes have been and are reviewed on an ongoing basis, in line with legislation and best practice.</p> <p>The checklist is used for every new starter and stored on the employees personal file once complete, as per the agreed process.</p>		N/A	

Follow-Up Findings

HR People Management 2021/22

Report Ref No. 4	Title: System Transactions and Records – Leaver access not removed	Priority of finding: L	Status: Implemented
Original Audit Finding		Management Comments & Action Plan	
<p>Examination of a sample of 20 employees whose information changed between January and July 2021 found:</p> <ul style="list-style-type: none"> In one case, the instruction to make the change was received on the effective date. In this case it was entered on iTrent four days later. Whilst the other five changes applied retrospectively were deemed to be outside the control of HR, in this case HR was deemed to be partially responsible for the delay. Two cases where there was no Change Control Form. Discussion established that these roles were both from a recruitment process. A Change Control Form is not a requirement for these as HR are involved in the interview processes and therefore know the details of the transfers. Some managers do provide Change Control Forms, but they are not required as approval is already received. However, there is another similar example where a Change Control Form was provided. Discussion with the Senior Administrator established that some operational roles have allowances that require the Appointments Board to provide additional approval on a change control form. However, where there are such variations in the process, they should be identified in the process notes. 		<p>HR to communicate to the organisation what is expected from them in order to process changes according to the agreed process.</p> <p>HR to review the process notes and conclude the new change control form consultation and relaunch the form.</p>	
Follow Up Evaluation		Further Recommendation	
<p>HR coach managers through the processes as part of the support they provide on changes and leavers.</p> <p>The process notes have been and are reviewed on an ongoing basis, in line with legislation and best practice.</p> <p>Change control form consultation undertaken and new electronic form launched, utilised by 95% of people, the others have used a business case as an alternative or the old form and told about the process for the future.</p> <p>HR welcome ongoing feedback on the form, and continue to make amendments as necessary.</p>		<p>N/A</p>	

Follow-Up Findings

Core Financial Controls 2020/21

Report Ref No. 1	Title: Payroll–Authorisation of CPD payments	Priority of finding: M	Status: Implemented
Original Audit Finding		Management Comments & Action Plan	
<p>CPD is an allowance requested for payment at the annual appraisal process by the employee and immediate Line Manager based on evidence of attention to continuous professional development. As with all permanent changes made to payroll, authorisation should be held on file.</p> <p>Examination of a sample of 10 permanent changes made to Payroll between April and November 2020 found that in one case, authorisation from a line manager or Director was not held on file. This case involved the addition of CPD payments for an employee following an email from the Training, Learning & Development Assistant.</p> <p>The Payroll and Benefits Manager established that a review of CPD is ongoing. It was agreed through discussion with the Payroll and Benefits Manager that the Line Manager or Budget Holder should be copied in on CPD requests received from OD. Any CPD input should be confirmed with them at the point of processing.</p>		<p>Following the discussion of findings during the audit, Station Commanders are now copied in at the point of processing for the addition of CPD payments.</p>	
Follow Up Evaluation		Further Recommendation	
<p>Effective from April 2021 there has been a change in process that CPD is awarded to all Operational Firefighters automatically at the point that they achieve Competency. A Procedure for CPD has been published which references this, the process and procedural guidance note for CPD is the responsibility of our Organisational Development Team. The change from Development to Competency is advised by our Organisational development Team who validate the completion of Development Folders for all ranks. The OD team will complete a Change Control Form detailing the move from Development to Competent, this will prompt a change in pay scale and also the application of CPD. This is approved by the Budget Holding Station Commander and changes are then processed by Payroll.</p>		<p>N/A</p>	

Follow-Up Findings

Core Financial Controls 2020/21

Report Ref No. 2	Title: Payroll–Flow of information from HR to Payroll during Leaver and Change of Role processes	Priority of finding: M	Status: Implemented
Original Audit Finding		Management Comments & Action Plan	
<p>Examination of a sample of 10 employees who left the Fire Authority’s employment between April and November 2020 found that four leaver notifications were received by Payroll after the leave date. Three of these were received after the payroll cut off for that month. In one case this led to the creation of an overpayment.</p> <p>Discussion with the Payroll and Benefits Manager established that the Leaver process changed during 2019-20. Line managers no longer advised Payroll directly of Leavers. The amended process involves line managers advising HR and HR passing Leaver information on to Payroll. Following iTrent permission changes, Payroll can no longer process Leavers if HR does not have the capacity to or in the event of late leavers after the Payroll cut-off.</p> <p>The result of these process changes is that information reaches Payroll last, sometimes after the employee has already left the organisation, reducing Payroll's ability to address the risk of overpayments. To mitigate overpayments, Payroll manually adjusts pay within the record whilst it is still live. Payroll is more reliant on manual intervention and affects their timeliness in reporting to HMRC.</p> <p>Examination of a sample of ten On-Call and Overtime payments made to staff between April and November 2020 found one case where a request was submitted via email. This was due to a discrepancy with a change in role and a change in Terms and Conditions for the employee.</p> <p>Not all of the necessary managers were involved in this process, and contractual changes were not communicated effectively. This resulted in an overpayment. Corrective action was taken by the employee’s line manager and Payroll.</p>		<p>End to end process mapping will be undertaken across HR, Payroll and the Resource Management Team in order to identify areas where processes can be streamlined, and all control weaknesses can be addressed.</p>	
Follow Up Evaluation		Further Recommendation	
End to end process mapping completed and recommendations have been raised with the services involved.		N/A	

Follow-Up Findings

Core Financial Controls 2019/20

Report Ref No. 3	Title: Payroll – Voluntary deductions	Priority of finding: L	Status: Implemented
Original Audit Finding		Management Comments & Action Plan	
<p>Employees can opt into voluntary payroll deductions for a range of schemes offered by the Fire Authority. Deductions should be authorised by the employee prior to being actioned on the Payroll system.</p> <p>Examination of a sample of 20 employees paid in December 2019 found the following exceptions:</p> <p>In three cases where a deduction was recorded on the employee’s payslip for the Fire Authority’s prize draw, there was no prize draw deduction form held on file.</p> <p>In one case where a charity deduction was recorded on the employee’s payslip, there was no charity deduction form held on file.</p>		<p><u>Prize Drawer Deductions</u></p> <p>All employees currently participating in the prize drawer will be sent a prize draw deduction form to re-confirm their entrance into the prize draw to ensure a record is kept of all participants.</p> <p><u>Charity Deductions</u></p> <p>From 1st April 2020 we have launched a new Tax Free Payroll Giving scheme via an external benefits provider, therefore all prior charitable deductions were ceased from 31.03.2020 with a request to join the new scheme.</p>	
Follow Up Evaluation		Further Recommendation	
<p>A review of Prize Draw deductions was undertaken in March 2021 to re-obtain approval for the Prize Draw deduction and the deduction was relaunched for the 2021/22 financial year.</p>		<p>N/A</p>	

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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 15 March 2023

Report title: Internal Audit Report – Update on Progress of Audit Management Actions

Lead Member: Councillor David Carroll

Report sponsor: Mark Hemming – Director of Finance and Assets

Author and contact: Maggie Gibb – Chief Auditor,
Maggie.Gibb@buckinghamshire.gov.uk, 01296 387327

Action: Noting.

Recommendations: That Members note the progress on the Annual Internal Audit Plan.

Executive summary: The purpose of this paper is to update Members on the progress of the implementation of audit actions as at 10 February 2023.

Any further progress against outstanding actions will be verbally presented to the Overview and Audit Committee at the meeting on 15 March 2023.

In total there are 96 audit actions to report on the status of which are classified as follows:

Implemented – 79/96 (82%)

In-progress - 5/96 (5%)

Past Due date (In-progress) – 12/96 (13%)

Internal Audit continues to actively monitor implementation of all outstanding audit actions throughout the year.

Financial implications: The audit work is contained within the 2022/23 budget.

Risk management: There are no risk implications arising from this report.

Legal implications: There are no legal implications arising from this report.

Privacy and security implications: There are no privacy and security implications arising from this report.

Duty to collaborate: Not applicable.

Health and safety implications: There are no health and safety implications arising from this report.

Environmental implications: There are no environmental implications arising from this report.

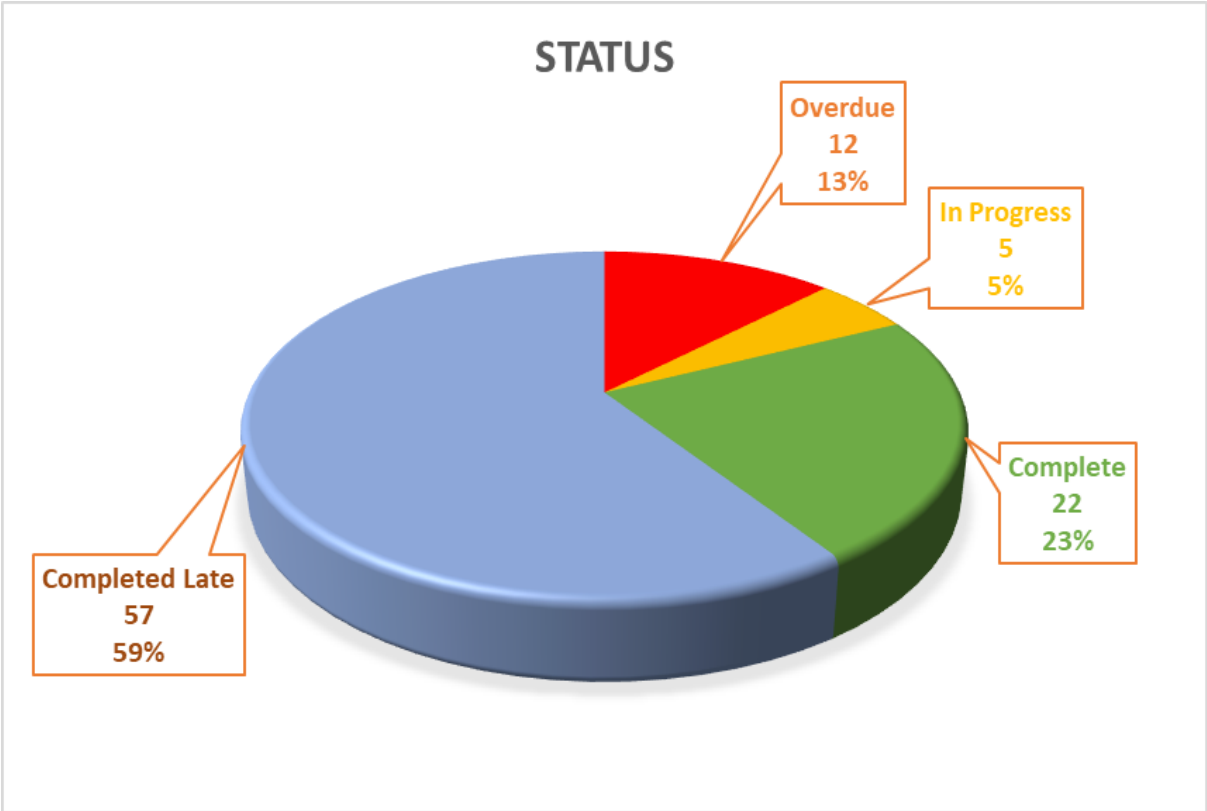
Equality, diversity, and inclusion implications: There are no equality and diversity implications arising from this report.

Consultation and communication: Not applicable.

Background papers:

Appendix	Title	Protective Marking
A	Status of Audit Management Actions – February 2023	Not applicable

Appendix A – Status of Audit Management Actions





BMKFA Overdue Audit Management Actions

Audit Title & Management Action	Description	Due Date	Priority	Action Progress	Latest Note
<p>BMKFA 2021 2110 Asset Management System (5) Recording of Assets – Overdue tests</p>	<p>Finding: Fire crews must undertake regular stock checks and tests of equipment at fire stations and on appliances (vehicles). The frequency of these tests and inventory checks depends on the individual asset's testing schedule, usually dictated by the PIT number assigned to the asset. Results of tests and inventory checks should be recorded on Redkite by crews using either a handheld scanner or computer. Review of the report of tests due at Beaconsfield Fire Station run from Redkite found that 286 of the 288 tests listed had passed the due date as of 12 November, with one due date listed as being 13 February 2014 and 118 listed as having due dates of 2019 or earlier. A similarly high number of overdue tests were noted for Aylesbury Fire Station as of 3 November 2020. All 179 tests were overdue when viewed against the listed due date. Through discussion with the Station Commander, we were unable to establish whether these tests had been carried out or whether this was a system issue or data quality issue. A sample of 20 assets listed on Redkite was examined to confirm whether equipment tests and inventory checks were carried out promptly and accurately recorded on Redkite. The period covered was from November 2019 to November 2020. Of the 20 assets tested:</p> <ul style="list-style-type: none"> • In 11 cases, assets were not tested in line with the frequency required by tests loaded onto Redkite. • In four cases, the most recent test was not carried out within a timely manner of the previous test. • In one case, no inventory checks or tests had been carried out since March 2018. In two other cases, an inventory was carried out promptly. However, no tests were carried out on the equipment since 2018 or earlier. In one of these cases, the most recent test was listed as being carried out in October 2014. • One asset was not found during an inventory check. <p>Risk: If tests are not carried out periodically and promptly in line with the testing schedule loaded into Redkite for the asset, there is a risk that defective or missing equipment is not detected, increasing the risk that equipment is obsolete or unsafe or that stock levels are not sufficient.</p> <p>Action: Review of testing frequencies and recording of all equipment on Red Kite. Additional training for the operational crew in the recording of tests.</p>	<p>30-Jul-2021</p>	<p>High Priority</p>	<p>99%</p>	<p>Update from Station Commander R&D 24/01/2023</p> <p>Equipment manuals have been updated and crossed checked against the corresponding asset management system to ensure information is correct across all formats</p> <p>These manuals have been uploaded to the intranet.</p> <p>As new equipment in introduced equipment manuals will be created and uploaded.</p> <p>Action completed, though pending evidence.</p>
<p>BMKFA 1819 1947 Project Management BLH (2) The Hub Performance</p>	<p>Finding During the Audit it was confirmed that the HUB have had difficulties with technical support; which has had an impact of the timeliness of design work, changes or updates and which in turn has led to delays in providing information that is required by Kingeree – the construction firm. The Quantity Surveyor maintains a schedule of delays caused by the HUB and the associated costs. It was confirmed that any financial implications that arise as a result of the HUB's poor performance could potentially be recoverable. However Audit found that whilst these potentially recoverable costs are reflected in the Budget Monitoring Financial Statements, they are not separately identified as attributable to any party as this will be the subject of negotiation between all parties depending on final outcomes at the conclusion of construction. The risk of HUB poor performance has been recorded in the risk register. It was confirmed that the Director for the HUB Professional Services has been made aware of potentially</p>	<p>31-Oct-2019</p>	<p>Medium Priority</p>	<p>90%</p>	<p>Update from Director of Finance and Assets 23/01/22:</p> <p>Work to substantiate the value of the claim is ongoing.</p>

Audit Title & Management Action	Description	Due Date	Priority	Action Progress	Latest Note
	<p>recoverable costs and the issues that were causing poor performance have been addressed.</p> <p>Risk Where the impact of poor performance is not completely and accurately reflected in the budget and/or risk register, this may lead to project overspend as the budget will not be forecasting all expected costs.</p> <p>Action The necessary actions to deal with potential financial loss arising from delays on the part of HUB have already been addressed during 2018 and a significant improvement has been seen. The current delay in the construction programme (5-6 weeks) has not altered for some months. Both the HUB and Kingerlee have a responsibility to mitigate any delay as much as possible and with some 8 months of construction still to take place at the time of writing (Feb 2019) they must both maintain the opportunity to do so. Only at post construction and during the period when the final account will be negotiated and agreed, will any financial loss due to delays or failures be attributed. The Director of HUB's parent company (Integral UK Ltd) has been in discussions with both DFA and Property Manager and he is well aware of the potential claim the Authority may have in due course. The financial statements produced by the QS do show all costs (i.e. worst case) but do not at this stage set out which potentially claimable costs are attributable to which parties. The Authority's officers will continue to maintain dialogue with senior representatives at both the HUB and Kingerlee over any potential situation (either worsening or improving) that may lead to a claim.</p>				
BMKFA 2021 2119 GDPR (4) Retention and Destruction	<p>Finding: The Records Retention and Disposal Information Asset Register procedure states that information stewards are responsible for ensuring the timely archiving and/or destruction of records and advising the Information Owners where it is believed a retention timescale should be amended following legislation or business needs. The Information Governance and Compliance Manager is responsible for maintaining and reviewing records management processes. The retention schedules for departments and stations are defined within the ROPA. The Authority relies on stewards to ensure that electronic data is disposed of per the retention schedule. However, there is no mechanism in place to ensure this takes place.</p> <p>Risk: If no adequate processes are in place to ensure lawful retention schedules and/or destruction of electronic records, there is a risk of accidental and/or unlawful alteration, destruction, or authorised personal data disclosure.</p> <p>Action: Agreed. A mechanism to review data disposals in line with the retention schedules will be formalised and monitored.</p>	31-Dec-2021	Medium Priority	<input type="text" value="80%"/>	<p>Update from Director of Legal & Governance 26/01/2023</p> <p>With the agreement put in place with the preferred provider on 11/1/2023, it is intended that this will be progressed as a project to commence Q4/Q1.</p>
BMKFA 2122 2215 Blue Light Hub Post Project Evaluation (3) Implementation Strategy and Project Delivery - Project Implementation	<p>Finding Examination of the BMKFA Delivery Plan found that it included:</p> <ul style="list-style-type: none"> • an initial project plan; • use of resources; • project management; • a design release schedule and • an Indicative Procurement Timetable. <p>However, from a review of the design release schedule, we found that there were 18 activities that did not have the actual release dates recorded, of which 12 activities did not have a supplementary note to give a clear indication as to why the target design release date was not met and what the related construction issue may be.</p>	30-Nov-2022	Medium Priority	<input type="text" value="0%"/>	<p>Update from Director of Finance & Assets 23/01/2023</p> <p>Evaluation paused pending further work on potential claim.</p>

Audit Title & Management Action	Description	Due Date	Priority	Action Progress	Latest Note
n Process	<p>Risk If a clear project implementation process is not documented, there is a risk that project objectives, including time scales and budgets, are not met, leading to financial loss to the Fire Authority.</p> <p>Action The design release schedule was the responsibility of the main contractor, and due to the nature of the project, target deadlines for some activities were added as the project progressed. The "learning points" document produced by the previous Director of Finance and Assets highlighted that there may be more suitable methods of engaging a main contractor (e.g., design and build) in the future. This will be considered within a formal "lessons learned" report (see also findings 7 and 8).</p>				
BMKFA 2122 2215 Blue Light Hub Post Project Evaluation (8) Lessons Learnt	<p>Finding Examination of documentation found that the former Director of Finance and Assets produced a 'Blue Light Hub – Learning Points' document. This details project learning points from its initiation to February 2020. Following the completion of the Blue Light Hub build and transition of BMKFA, SCAS and TVP staff members, no formal lessons learned activity has occurred at the time of testing.</p> <p>Risk If a formal lessons learned activity is not undertaken and reported on, there is a risk that insights and learning from the project are lost.</p> <p>Action Following publication of this audit report, a formal "lessons learned" report will be presented to the Portfolio Management Office, Senior Management Board and the appropriate Member Committee.</p>	30-Nov-2022	Medium Priority	0%	<p>Update from Director of Finance & Assets 23/01/2023:</p> <p>Not yet commenced. Revised due date 30 November 2023.</p>
BMKFA 2122 2228 PMO Assurance (1) PMO Key Performance Indicators	<p>Finding The Head of Transformation, Technology and PMO confirmed that the Authority does not currently have KPIs in place to report against concerning the PMO but confirmed that this was something they would be interested in implementing.</p> <p>Risk If there are no KPIs in place, the authority could miss identifying instances of poor performance and fail to address problems leading to repeated mistakes in future projects.</p> <p>Action KPIs for the PMO will be developed and these will be reported to the Senior Management Team periodically.</p>	30-Jun-2022	Medium Priority	83%	<p>Update from Head of Technology, Transformation & PMO, 02/02/2023:</p> <p>Two PMO measures continue to be presented through our governance process.</p> <p>Work continues to provide the next level of detail for PMO.</p>
BMKFA 2122 2228 PMO Assurance (2) The PMO's Standardisation of Project Processes	<p>Finding The Head of Transformation, Technology, and PMO provided the Authority's guidelines around a project's process to ensure consistent and effective delivery. This included a detailed PMO presentation, a project life-cycle and various templated documents available for project managers. Furthermore, evidence was provided of an eLearning package and a page on the Fire Authority's intranet for PMs to review, explaining the process. In its design, the PMO's outlined a clear framework for consistency and successful delivery of projects. However, testing a sample of projects commencing after the PMO's creation outlined inconsistencies in the process they should follow and discrepancies regarding which documentation was completed for each project. The findings are as follows:</p> <ul style="list-style-type: none"> • 1/3 projects is without a completed project mandate; • 2/3 projects are without a completed business case; • 1/3 project is without a completed PID; • 3/3 projects are without a completed risk register which is key to reviewing the risks and controls in place within a project; • 3/3 projects are without a completed project plan, resulting in a lack of progress monitoring during the life 	30-Jun-2022	Medium Priority	70%	<p>Update from Head of Technology, Transformation & PMO, 02/02/2023:</p> <p>Project Management eLearning package is ready to roll out. Launch plan to be agreed.</p> <p>A KPI relating to following project process is captured in the draft KPI's in action BMKFA 2122 2228 PMO Assurance (1) PMO Key Performance Indicators.</p>

Audit Title & Management Action	Description	Due Date	Priority	Action Progress	Latest Note
	<p>of a project;</p> <ul style="list-style-type: none"> • 3/3 projects are without a highlight report that updates management on key areas such as managing risks and their impact; and • 3/3 projects are without evidence of stakeholder communication for any of the projects that have commenced after creating the Authorities PMO function, despite stakeholders being outlined within the early project documentation. <p>Furthermore, we were informed that Property capital projects do not follow the process outlined within the PMO's lifecycle document. Consequently, they did not have evidence of the key documentation such as mandates, PID, business case and risk registers. These are key documents for successful project delivery and should be evident across all types of projects.</p> <p>Risk If project managers fail to follow the standardised process set out by the PMO and neglect certain documentation which should be completed, best practice will not be consistently followed throughout the Authority. This could result in the failure to deliver projects to the standard expected.</p> <p>Action 1. Launch Project Management e-Learning package. 2. Document a Property capital project process. 3. Introduce a PMO KPI relating to following the project process as part of finding 1.</p>				
BMKFA 2122 2228 PMO Assurance (3) Projects Over Budget/Time Request Approval	<p>Finding The Head of Transformation, Technology and PMO confirmed that the Authority does not currently have an official process for extensions and instead held informal conversations with project managers. They encourage RAG ratings for updates within a project regarding budgets and timescales. However, going beyond estimated figures does not require approval. We were informed that this was due to the PMO being in its infancy.</p> <p>Risk If there is no formal process to request additional budget requirements and timescale extensions, the budget may be exceeded without the Authority's notice and approval, putting unnecessary pressure on the Authority's overall budget.</p> <p>Action Refresh and relaunch the change control process relating to projects.</p>	30-Jun-2022	Medium Priority		<p>Update from Head of Technology, Transformation & PMO, 30/01/2023:</p> <p>The training has been delayed linked to BMKFA 2122 2228 PMO Assurance (2) The PMO's Standardisation of Project Processes</p>
BMKFA 2122 2234 Procurement Governance and Compliance (7) Contract Performance Monitoring	<p>Finding We tested a sample of five procurements and noted that in two cases where procurements were conducted in partnership, the contracts required performance monitoring meetings no less than every six months. However, we found that in one case (TW Pumping Appliances), no such meetings had taken place since the procurement team of the lead authority, Oxfordshire County Council was no longer extant. In the remaining case (Water Hygiene Monitoring & Related Services), we were provided with certificates showing the performance of the contract by the supplier, but no formal meetings were taking place.</p> <p>Risk If predetermined meetings are not adhered to, the Authority will have limited oversight regarding the performance of a contract. Subsequently, it may be exposed to non-compliant suppliers/service providers, meaning the Authority does not achieve value for money.</p> <p>Action Performance monitoring meetings should be undertaken by the contract owner rather than the Procurement Team. Guidance on managing the performance of contracts will be included in procurement guidance to be disseminated to other departments (see also Finding 1).</p>	30-Sep-2022	Medium Priority		<p>Update from Procurement Manager 27/01/2023</p> <p>Management Framework 2022-2025 published.</p> <p>Contract Management Training Package completed and available to all staff from March 2023</p> <p><i>Action completed per feedback, though still pending evidence</i></p>

Audit Title & Management Action	Description	Due Date	Priority	Action Progress	Latest Note
BMKFA 2122 2228 PMO Assurance (5) Centralised System	<p>Finding The Head of Transformation, Technology and PMO confirmed there was no centralised system for the storage of project documentation. There was evidence of a project dashboard, presented on an excel spreadsheet, which summarised the progress of all projects underway and in the review stage. This stated some key dates, the names of PMs and progress updates. However, there is no evidence of a system where documents can be accessed for each project. This would be beneficial from an audit trail perspective and allow PMs to follow previous projects' processes and learn from their mistakes.</p> <p>Risk Without a centralised system to store and access project documentation, there are missed opportunities to share important lessons learned across the organisation and avoid re-occurrences.</p> <p>Action Review the options available and launch a centralised system to store/review/access project documentation.</p>	30-Sep-2022	Low Priority	0%	<p>Update from Head of Technology, Transformation & PMO, 02/02/2023:</p> <p>This has not yet been started but will be part of the scope of reviewing our Performance management system requirements</p>
BMKFA 2122 2234 Procurement Governance and Compliance (6.1) Compliance with CSO 8.1 (c)	<p>Finding In two cases where the procurement was conducted under a partnership, a comparative assessment was made for the applicants regarding technical competence and financial health. However, no evaluation was made of the health and safety record of the potential service providers as per Standing Order 8.1(c) "Where the total value of the contract is more than £50,000, Officers must ensure that potential candidates are asked to provide sufficient detail to check their health and safety record".</p> <p>Risk If CSOs related to the assessment of a contractor's health and safety standards are ignored, The Authority may procure services from suppliers with health and safety standards below that expected or required by the Authority, potentially leading to non-compliance with standards that the Authority is required to adhere to.</p> <p>Action Standing Orders to be reviewed and guidance on the updated Orders and compliance to be added to guidance to be issued to Officers.</p>	30-Sep-2022	Low Priority	99%	<p>Update from Procurement Manager 27/01/2023</p> <p>Revised Standing Orders relating to Contracts approved by the Fire Authority December 2022.</p> <p>Published to the organisation December 2022.</p> <p>Procurement Guidance Training Package completed and available to all staff by March 2023.</p> <p><i>Action completed per feedback, though still pending evidence.</i></p>
BMKFA 2122 2215 Blue Light Hub Post Project Evaluation (7) Monitoring of Project Benefits	<p>Finding The Director of Finance and Assets and the Property Manager established that there are no formal processes to monitor the continued benefits of the project since the transition of the three services. The Director of Finance and Assets informed us that the Portfolio Management Office will assess strategic level views.</p> <p>Risk If project benefits are not monitored there is a risk that stakeholders are not aware of the improvements resulting from the project, and additionally whether, or not, the expected project benefits have been met.</p> <p>Action This will be included within a formal "lessons learned" report (see also findings 3 and 8).</p>	30-Nov-2022	Low Priority	0%	<p>Update from Director of Finance & Assets 23/01/2023:</p> <p>Evaluation paused pending further work on potential claim.</p>



Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 15 March 2023

Report title: Audit Results Report 2021/22

Lead Member: Councillor Matthew Walsh

Report sponsor: Mark Hemming, Director of Finance & Assets

Author and contact: Marcus Hussey mhussey@bucksfire.gov.uk

Action: Noting.

Recommendations: That the content of the report be noted.

Executive summary:

This report summarises the findings from the 2021/22 audit. It includes messages arising from the audit of the Authority's financial statements and the results of the work on how the Authority secures value for money in its use of resources.

Financial implications:

No direct impact.

Risk management:

The results of the audit give reassurance regarding entries in the accounts and value for money arrangements.

Legal implications:

The audit of the financial statements is a statutory requirement.

Privacy and security implications:

No direct impact.

Duty to collaborate:

No direct impact.

Health and safety implications:

No direct impact.

Environmental implications:

No direct impact.

Equality, diversity, and inclusion implications:

No direct impact.

Consultation and communication:

No direct impact.

Background papers:

None

Appendix	Title	Protective Marking
1	BMKFA - Audit Results Report 2021-22	

**Buckinghamshire and
Milton Keynes Fire
Authority**

Audit results report
Year ended 31 March 2022

15 March 2023



Building a better
working world



Private and Confidential

23 February 2023

Overview and Audit Committee
Buckinghamshire & Milton Keynes Fire Authority
Brigade Headquarters
Stocklake
Aylesbury
Buckinghamshire
HP20 1BD

Dear Overview and Audit Committee Members

2022 Audit results report

We are pleased to attach our audit results report, summarising the status of our audit for the forthcoming meeting of the Audit Committee. We will update the Audit Committee at its meeting scheduled for 15 March 2023 on further progress to that date and explain the remaining steps to the issue of our final opinion.

The audit is designed to express an opinion on the 2021/22 financial statements and address current statutory and regulatory requirements. This report contains our findings related to the areas of audit emphasis, our views on Buckinghamshire & Milton Keynes Fire Authority's accounting policies and judgements and material internal control findings. Each year sees further enhancements to the level of audit challenge and the quality of evidence required to achieve the robust professional scepticism that society expects. We thank the management team for supporting this process. We have also included an update on our work on value for money arrangements.

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

We welcome the opportunity to discuss the contents of this report with you at the Overview and Audit Committee meeting on 15 March 2023.

Yours sincerely

Andrew Brittain

Partner

For and on behalf of Ernst & Young LLP

Encl

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01 Executive Summary

02 Areas of Audit Focus

03 Audit Report

04 Audit Differences



05 Value for Money

06 Other Reporting Issues

07 Assessment of Control Environment

08 Data Analytics

09 Independence

10 Appendices

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

The “Terms of Appointment and further guidance (updated July 2021)” issued by the PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and in legislation, and covers matters of practice and procedure which are of a recurring nature.

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



01 Executive Summary



Executive Summary

Scope update

In our audit planning report presented at the 20 July 22 Overview and Audit Committee meeting, we provided you with an overview of our audit scope and approach for the audit of the financial statements. We carried out our audit in accordance with this plan, with the following exceptions:

- **Changes in materiality:** We updated our planning materiality assessment using the draft consolidated results and have also reconsidered our risk assessment. Based on our materiality measure of profit before tax adjusted for pre-tax exceptional items, we have updated our overall materiality assessment to £920k (Audit Planning Report – £748k). This results in updated performance materiality, at 75% of overall materiality, of £690k, and an updated threshold for reporting misstatements of £46k.

Additional audit procedures as a result of Covid-19

Other changes in the entity and regulatory environment as a result of Covid-19 that have not resulted in an additional risk, but result in the following impacts on our audit strategy were as follows:

Information Produced by the Entity (IPE): We identified an increased risk around the completeness, accuracy, and appropriateness of information produced by the entity due to the inability of the audit team to verify original documents or re-run reports on-site from the Authority's systems. We undertook the following to address this risk:

- Used the screen sharing function of Microsoft Teams to evidence re-running of reports used to generate the IPE we audited; and
- Agreed IPE to scanned documents or other system screenshots.



Executive Summary

Status of the audit

Our audit work in respect of the Authority opinion is substantially complete. The following items relating to the completion of our audit procedures were outstanding at the date of this report.

- Property, plant and equipment valuations
 - Final signed valuation report from the Authority's valuer
 - Conclusion on Great Holm Fire Station Valuation
 - Conclusion on Gerrards Cross House Valuations
 - Final conclusions on land values used in the valuation of land and buildings
- IAS 19 pension liability
 - Waiting on response from the auditor of Buckinghamshire Pension Fund
- Completion of journals testing
- Work on going concern disclosure
- Final Manager and partner review of the audit file.
- Receipt of signed management representation letter.
- Completion of subsequent event review.

Given that the audit process is still ongoing, we will continue to challenge the remaining evidence provided and the final disclosures in the Narrative Report and Accounts which could influence our final audit opinion, a current draft of which is included in Section 3.

Auditor responsibilities under the new Code of Audit Practice 2020

Under the Code of Audit Practice 2020 we are still required to consider whether the Authority has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources. The 2020 Code requires the auditor to design their work to provide them with sufficient assurance to enable them to report to the Authority a commentary against specified reporting criteria (see below) on the arrangements the Authority has in place to secure value for money through economic, efficient and effective use of its resources for the relevant period.

The specified reporting criteria are:

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



Executive Summary

Status of the audit – Value for Money

In the Audit Plan and subsequent update to the Audit Committee, we reported that we had completed our value for money (VFM) risk assessment and not identified any risk of significant weakness against the three reporting criteria we are required to consider under the NAO's 2020 Code. We have revisited our assessment on completion of the audit of the financial statements and remain satisfied that we have not identified a risk of significant weakness. As a result, we have completed our planned VFM procedures and have no matters to report by exception in the auditor's report (see Section 3). Subject to completion of the financial statements audit areas listed above we plan to issue the VFM commentary by the end of March 23 as part of issuing the Auditor's Annual Report.

Audit differences

- There were some adjusted audit difference identified as part of our audit, for more details please see Section 4 of this report.
 - Restatement of capital adjustment account and revaluation reserve for both the current year and prior year.
 - Restatement of the financial instruments disclosure for both the current year and prior year.
- As at 23 February 2023 we have not identified any uncorrected misstatements. We will update the Overview and Audit Committee on 15 March 2023 with an update position in this area.

There were also some small amendments made to the disclosure notes.

Other reporting issues

We have reviewed the information presented in the Annual Governance Statement for consistency with our knowledge of the Authority. We have no matters to report as a result of this work.

Alongside our work on the financial statements, we also review and report to the National Audit Office on your Whole of Government Accounts return. The extent of our review, and the nature of our report, is specified by the National Audit Office.

We are currently concluding our work in this area and will report any matters arising to the Overview and Audit Committee.



Executive Summary

Areas of audit focus

In our Audit Plan we identified a number of key areas of focus for our audit of the financial report of Buckinghamshire and Milton Keynes Fire Authority. This report sets out our observations and status in relation to these areas, including our views on areas which might be conservative and areas where there is potential risk and exposure. Our consideration of these matters and others identified during the period is summarised within the "Areas of Audit Focus" section of this report.

Audit findings and conclusions: Significant risk - Misstatements due to fraud or error - Management override

We have not completed our work in this area. We will update the audit committee on 15 March 2023.

Audit findings and conclusions: Significant risk - Misstatements due to fraud or error - Inappropriate capitalisation of revenue expenditure

We have not identified any material misstatements arising from fraud in revenue and expenditure recognition and the inappropriate capitalisation of revenue.

Audit findings and conclusions : Significant risk - Valuation of Blue Light Hub

We have not completed our work in this area. We will update the audit committee on 15 March 2023.

Audit findings and conclusions : Area of audit focus - Valuation of land and buildings

We have not completed our work in this area. We will update the audit committee on 15 March 2023.

Audit findings and conclusions : Area of audit focus - Pension liability valuation & actuarial assumptions

We have not completed our work in this area. We will update the audit committee on 15 March 2023.

We request that you review these and other matters set out in this report to ensure:

- There are no residual further considerations or matters that could impact these issues
- You concur with the resolution of the issue
- There are no further significant issues you are aware of to be considered before the financial report is finalised

There are no matters, other than those reported by management or disclosed in this report, which we believe should be brought to the attention of the Overview and Audit Committee or Management.



Executive Summary

Independence

Please refer to Section 9 for our update on Independence.

Control observations

We have adopted a fully substantive approach, and so have not tested the operation of controls. We have, however, updated our understanding of the key processes and the controls which are in place to detect or prevent error. Through this work, we have not identified any significant deficiencies in the design or operation of an internal control that might result in a material misstatement in your financial statements apart from the following control:

- Revaluation reserve was not reconciled to the amounts disclosed in the financial statements, for more detail on this issue please see section 4.



02 Areas of Audit Focus



Significant risk

Risk of misstatements due to fraud or error – Management override

What is the risk?

The financial statements as a whole are not free of material misstatements whether caused by fraud or error. As identified in ISA (UK and Ireland) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. We identify and respond to this fraud risk on every audit engagement.

What did we do and what judgements did we focused on?

We:

- ▶ Identified fraud risks during the planning stages.
- ▶ Enquired of management about risks of fraud and the controls put in place to address those risks.
- ▶ Understood the oversight given by those charged with governance of management's processes over fraud.
- ▶ Considered the effectiveness of management's controls designed to address the risk of fraud.
- ▶ Tested journals at year-end to ensure that there were no unexpected or unusual postings.
- ▶ Reviewed accounting estimates for evidence of management bias.
- ▶ Looked for and investigated any unusual transactions.

We used our data analytics capabilities to assist with our work, including journal entry testing. We assessed journal entries for evidence of management bias and evaluated for business rationale. We specifically reviewed any elements where judgement could influence the financial position or performance of the Authority in a more positive or more favourable way.

What are our conclusions ?

There were no unusual transactions identified

We have not identified any management bias in accounting estimates tested.

As at 23 February we have not completed our journals testing. We will update the Overview and Audit Committee on 15 March 2023.



Significant risk

Misstatements due to fraud or error
- Inappropriate capitalisation of revenue expenditure

What is the risk?

Under ISA 240, management is in a unique position to perpetrate fraud through the override of controls. We have considered the main areas where management may have the incentive and opportunity to do this.

From our risk assessment, we have assessed that the risk could manifest itself through the inappropriate capitalisation of revenue expenditure to improve the financial position of the general fund.

Capitalised revenue expenditure can be funded through borrowing with only minimal MRP charges recorded in the general fund, deferring the expenditure for 30+ years when the borrowing is repaid.

What judgements are we focused on?

We focus on whether expenditure is properly capitalised in its initial recognition, or whether subsequent expenditure on an asset enhances the asset or extends its useful life.

For 2021/22, property, plant and equipment additions totalled £1,331k. We will consider whether this figure is complete, the asset is in existence and whether the asset has been valued correctly in the statement of accounts.

What did we do?

We have:

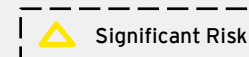
- ▶ Tested additions to property, plant and equipment to ensure that the expenditure incurred and capitalised is clearly capital in nature; and
- ▶ Sought to identify and understand the basis for any significant journals transferring expenditure from revenue to capital codes on the general ledger at the end of the year.

As there was no expenditure classified as revenue financed from capital under statue (REFCUS in the 2021/22 financial statements, we did not undertake any testing in this area.

We have utilised our data analytics capabilities to assist with our work, including journal entry testing. We assessed journal entries more generally for evidence of management bias and evaluated them for business rationale.

What are our conclusions?

Our testing has not identified any material misstatements from inappropriate capitalisation of revenue expenditure.





Significant risk

Valuation of Blue Light Hub

What is the risk?

The Blue Light Hub has now been completed and is being valued 2021/22 financial statements, the valuation of the Blue Light Hub is significant in comparison to our calculated materiality. Management is required to make material judgemental inputs and apply estimation techniques to calculate the year-end balances for it to be recorded in the balance sheet. Therefore there is a risk that the Blue Light Hub could be materially mis-stated in the financial statements.

What judgements are we focused on?

The value of the Blue Light Hub is £13m in 2021/22.

Management is required to make material judgemental inputs and apply estimation techniques to calculate the year-end balances recorded in the balance sheet.

ISAs (UK and Ireland) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.

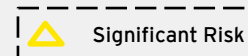
What did we do?

We have:

- ▶ Considered the work performed by the Authority's valuers, including the adequacy of the scope of the work performed, their professional capabilities and the results of their work;
- ▶ Reviewed key asset information used by the valuers in performing their valuation (e.g. floor plans to support valuations based on price per square metre);
- ▶ Tested accounting entries to ensure they have been correctly processed in the financial statements; and
- ▶ We have engaged EY Real Estates, valuation specialists to assist the audit team to gain assurance that the valuation of the Blue Light Hub is materially correct.

What are our conclusions?

We have not concluded our work in this area. We will update the Overview and Audit committee on 15 March with our final conclusion.





Other areas of audit focus

Valuation of land and buildings (Inherent risk)

What is the risk?

We identified the valuation of land and buildings as an other area of audit focus in our Audit Planning Report discussed at the Overview and Audit Committee on June 22. The fair value of Property, Plant and Equipment (PPE) and represent a significant balance in the Authority's accounts and are subject to valuation changes, impairment reviews and depreciation charges. Management is required to make material judgemental inputs and apply estimation techniques to calculate the year-end balances recorded in the balance sheet.

What judgements are we focused on?

The value of property, plant and equipment was £39m in 2020/21 and is now being reported at £42m for 2021/22.

As this is one of the largest accounting estimates on the balance sheet and one subject to a high degree of subjectivity we deem the valuation of property, plant and equipment to represent an inherent risk of material misstatement.

ISAs (UK and Ireland) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.

What did we do?

We have:

- Considered the work performed by the Authority's valuers, including the adequacy of the scope of the work performed, their professional capabilities and the results of their work;
- Sample tested key asset information used by the valuers in performing their valuation (e.g. floor plans to support valuations based on price per square metre);
- Considered if there were any specific changes to assets that have occurred and that these have been communicated to the valuer;
- Considered changes to useful economic lives as a result of the most recent valuation; and
- Tested that accounting entries had been correctly processed in the financial statements.



Other areas of audit focus

What are our findings?

I. Leased Land and Buildings

- We identified one group of assets included in property, plant and equipment which had not been revalued in line with the CIPFA Code. Management subsequently arranged for the assets to be valued and the audit team have engaged with EY Real Estates to support with the asset valuation. Work in this area is ongoing as at 23 February, we will update the Overview and Audit Committee on 15 March 2023.

II. Asset Held for Sale Valuation

- We have engaged with EY Real Estates to review the valuation of an asset included in Assets Held for Sale. Work in this area is ongoing as at 23 February, we will update the Overview and Audit Committee on 15 March 2023.

III. Accounting for Valuations

- Our testing of the valuation journals identified issues in the processing of accounting entries for the valuations for the current year and prior years.
 - The revaluation reserve balance did not reconcile to Authority records.
 - Per the Authority's records there were assets with both an revaluation reserve balance and an historic loss balance
 - The revaluation loss entries for the Blue Light Hub has incorrectly been charged to the revaluation reserve in the prior year.
 - Management have restated the balances for the revaluation reserve and capital adjustment account. As a result of the restatement entries management have updated the workings for the revaluation entries for property, plant and equipment and updated the accounts accordingly.
 - Through testing of the PPE disclosure in note 11 it was identified that the disclosure of both the cost and the accumulated depreciation was overstated in both the current year and the prior year. Under the CIPFA Code all accumulated depreciation should be written out on revaluation. The adjustment to the accounts results in a prior period adjustment and an adjustment to the current year draft accounts to reset the accumulated depreciation balance. There is no impact on the net book value of the property, plant and equipment.

IV. Valuation Sample testing

- We selected a sample of assets and verified the valuation inputs to supporting information. As at 23 February we have some outstanding queries with the external valuer relating to the land values used in the valuation of land and buildings. We will update the Overview on 15 March 2023 with our progress in this area.

What are our conclusions?

- The adjustments identified so far are set out in section 4 of this report.
- As we have not completed out work in this area, we will update we will update the Overview and Audit Committee on 15 March 2023 for the progress in the property, plant and equipment work.



Areas of Audit Focus

Other areas of audit focus

Pension liability valuation (inherent risk)

What is the risk?

The Local Authority Accounting Code of Practice and IAS19 require the Authority to make extensive disclosures within its financial statements regarding its membership of the Local Government Pension Scheme administered by Buckinghamshire Council.

The Authority's pension fund deficit is a material estimated balance and the Code requires that this liability be disclosed on the Authority's balance sheet. At 31 March 2022 this totalled £349 million.

The information disclosed is based on the IAS 19 report issued to the Authority by the actuary to Buckinghamshire Council and also the Firefighters Pension Fund.

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

What did we do?

We have:

- Liaised with the auditors of Buckinghamshire Council, to obtain assurances over the information supplied to the actuary in relation to Buckinghamshire and Milton Keynes Fire Authority;
- Assessed the work of the LGPS pension fund actuary and the Firefighters pension fund actuary (Barnet Waddingham) including the assumptions they have used by relying on the work of PWC - Consulting Actuaries commissioned by the National Audit Office for all Local Government sector auditors, and considering any relevant reviews by the EY actuarial team; and
- Reviewed and tested the accounting entries and disclosures made within the Authority's financial statements in relation to IAS19.

In addition:

- In response to the revised requirements of ISA540, the auditing standard on accounting estimates, we amended our audit approach based on procedures to evaluate management's process. The revised standard requires auditors to test the method of measurement of accounting estimates to determine whether the model is appropriately designed, consistently applied and mathematically accurate, and that the integrity of the assumptions and the data has been maintained in applying the model. Neither we, nor PWC as consulting actuaries commissioned by the NAO for all local government sector audits, are able to access the detailed models of the actuaries in order to evidence these requirements. Therefore, we modified our planned approach and undertook alternate procedures to create an auditor's estimate, to provide a different method of gaining assurance. We employed the services of an EY Pensions specialist to review the Authority's IAS19 reports and run a parallel actuarial model which was compared to that produced by Barnett Waddingham (BW).

What are our conclusions?

Due to delays in the audit of Buckinghamshire Pension Fund, we have not received the assurances for the auditor of Pension Fund and have therefore been unable to conclude on this area.

We will provide an update at the Audit Committee on 15 March 2023.



03 Audit Report



Draft audit report

Our opinion on the financial statements

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BUCKINGHAMSHIRE AND MILTON KEYNES FIRE AUTHORITY

Opinion

We have audited the financial statements and the firefighters' pension fund financial statements of Buckinghamshire and Milton Keynes Fire Authority ('the Authority') for the year ended 31 March 2022 under the Local Audit and Accountability Act 2014 (as amended). The financial statements comprise the:

- Authority Movement in Reserves Statement,
- Authority Comprehensive Income and Expenditure Statement,
- Authority Balance Sheet,
- Authority Cash Flow Statement
- the related notes from the Statement of Accounting Policies to note 31.
- and include the firefighters' pension fund financial statements comprising the Fund Account, the Net Assets Statement, and the related notes 1 to 6.

The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets (November 2022).

In our opinion the financial statements:

- give a true and fair view of the financial position of Buckinghamshire and Milton Keynes Fire Authority as at 31 March 2022 and of its expenditure and income for the year then ended; and
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets (November 2022).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the Comptroller and Auditor General's AGN01, and we have fulfilled our other ethical responsibilities in accordance with

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Director of Finance and Assets & Chief Finance Officer's (Chief Finance Officer) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Authority's ability to continue as a going concern for a period 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Chief Finance Officer with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the Authority's/s ability to continue as a going concern.

Other information

The other information comprises the information included in the Narrative Statement, other than the financial statements and our auditor's report thereon. The Chief Finance Officer is responsible for the other information.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in this report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact.

We have nothing to report in this regard.



Audit Report

Our opinion on the financial statements

Matters on which we report by exception

We report to you if:

- in our opinion the annual governance statement is misleading or inconsistent with other information forthcoming from the audit or our knowledge of the Authority
- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014 (as amended)
- we make written recommendations to the audited body under Section 24 of the Local Audit and Accountability Act 2014 (as amended)
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 (as amended)
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 (as amended)
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014 (as amended)
- we are not satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2022.

We have nothing to report in these respects

Responsibility of the Chief Finance Officer

As explained more fully in the Statement of the Chief Finance Officer Responsibilities set out on pages [...], the Chief Finance Officer is responsible for the preparation of the Statement of Accounts, which includes the financial statements and the firefighters pension fund financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets (November 2022), and for being satisfied that they give a true and fair view and for such internal control as the Chief Finance Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Finance Officer is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Authority intends to cease operations, or has no realistic alternative but to do so.

The authority is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Authority and determined that the most significant are:



Audit Report

Our opinion on the financial statements

In addition, the Authority has to comply with laws and regulations in the areas of anti-bribery and corruption, data protection, employment Legislation, tax Legislation, general power of competence, procurement and health & safety.

We understood how Buckinghamshire and Milton Keynes Fire Authority is complying with those frameworks by understanding the incentive, opportunities and motives for non-compliance, including inquiring of management, head of internal audit and those charged with governance and obtaining and reading documentation relating to the procedures in place to identify, evaluate and comply with laws and regulations, and whether they are aware of instances of non-compliance. We corroborated this through our reading of the Authority's committee minutes, through enquiry of employees to confirm Authority policies, and through the inspection of employee handbooks and other information. Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures had a focus on compliance with the accounting framework through obtaining sufficient audit evidence in line with the level of risk identified and with relevant legislation.

We assessed the susceptibility of the Authority's financial statements to material misstatement, including how fraud might occur by understanding the potential incentives and pressures for management to manipulate the financial statements, and performed procedures to understand the areas in which this would most likely arise. Based on our risk assessment procedures, we identified manipulation of reported financial performance (through improper recognition of revenue), inappropriate capitalisation of revenue expenditure and management override of controls to be our fraud risks.

To address our fraud risk of inappropriate capitalisation of revenue expenditure we tested the Authority's capitalised expenditure to ensure the capitalisation criteria were properly met and the expenditure was genuine.

To address our fraud risk of management override of controls, we tested specific journal entries identified by applying risk criteria to the entire population of journals. For each journal selected, we tested specific transactions back to source documentation to confirm that the journals were authorised and accounted for appropriately.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Scope of the review of arrangements for securing economy, efficiency and effectiveness in the use of resources

We have undertaken our review in accordance with the Code of Audit Practice 2020, having regard to the guidance on the specified reporting criteria issued by the Comptroller and Auditor General in December 2021, as to whether the Buckinghamshire and Milton Keynes Fire Authority had proper arrangements for financial sustainability, governance and improving economy, efficiency and effectiveness. The Comptroller and Auditor General determined these criteria as those necessary for us to consider under the Code of Audit Practice in satisfying ourselves whether the Buckinghamshire and Milton Keynes Fire Authority put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2022.

We planned our work in accordance with the Code of Audit Practice. Based on our risk assessment, we undertook such work as we considered necessary to form a view on whether, in all significant respects, the Buckinghamshire and Milton Keynes Fire Authority had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 (as amended) to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

We are not required to consider, nor have we considered, whether all aspects of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

Certificate

We cannot formally conclude the audit and issue an audit certificate until we have completed the work necessary to issue our assurance statement in respect of the Authority's Whole of Government Accounts consolidation pack. We are satisfied that this work does not have a material effect on the financial statements or on our work on value for money arrangements.

In addition, we cannot formally conclude the audit and issue an audit certificate until we have issued our Auditor's Annual Report for the year ended 31 March 2022. We have completed our work on the value for money arrangements and will report the outcome of our work in our commentary on those arrangements within the Auditor's Annual Report.

Until we have completed these procedures, we are unable to certify that we have completed the audit of the accounts in accordance with the requirements of the Local Audit and Accountability Act 2014 (as amended) and the Code of Audit Practice issued by the National Audit Office.

Use of our report

This report is made solely to the members of Buckinghamshire and Milton Keynes Fire Authority, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 (as amended) and for no other purpose, as set out in paragraph 43 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Authority and the Authority's members as a body, for our audit work, for this report, or for the opinions we have formed.

[Signature

Andrew Brittain (Key Audit Partner)

Ernst & Young LLP (Local Auditor)

Reading

Date]



04 Audit Differences



Audit Differences

In the normal course of any audit, we identify misstatements between amounts we believe should be recorded in the financial statements and the disclosures and amounts actually recorded. These differences are classified as “known” or “judgemental”. Known differences represent items that can be accurately quantified and relate to a definite set of facts or circumstances. Judgemental differences generally involve estimation and relate to facts or circumstances that are uncertain or open to interpretation.

Summary of adjusted differences

We highlight the following misstatements greater than £690k which have been corrected by management that were identified during the course of our audit.

Corrected misstatements current year 31 March 2022 (£'000)	Effect on the current period:		Net assets (Decrease)/Increase				Equity Components Debit/ (Credit)
	OCI Debit/(Credit)	Comprehensiv e Income and Expenditure Statement Debit/(Credit)	Assets current Debit/ (Credit)	Assets non current Debit/ (Credit)	Liabilities current Debit/ (Credit)	Liabilities non-current Debit/ (Credit)	
Adjusted Misstatements							
Known differences:							
▶ Restatement of the capital adjustment account (CAA) and revaluation reserve (RR)							RR-3,706 CAA-(3,706)
▶ Updated accounting entries for revaluation of PPE as a result of the restatement of the Capital Adjustment Account and Revaluation Reserve	2,544	(2,544)					
Total	2,544	(2,544)					0

We also identified misstatements in disclosures in relation to Note 11 Property, Plant and Equipment and Note 29 Financial Instruments, management have agreed to correct for both the prior period and current period impact of these misstatements.



Audit Differences

During the course of the audit we identified misstatements relating to the capital adjustment account and revaluation reserve, these misstatement had a prior year impact which has been corrected by management. In impact of the adjustments is shown below.

Summary of adjusted differences impacting the prior year

We highlight the following misstatements greater than £690k which have been corrected by management that were identified during the course of our audit

Corrected misstatements prior year 31 March 2022 (£'000)	Effect on the Prior year:		Net assets (Decrease)/Increase				Equity Components Debit/ (Credit)
	OCI Debit/(Credit)	Comprehensiv e Income and Expenditure Statement Debit/(Credit)	Assets current Debit/ (Credit)	Assets non current Debit/ (Credit)	Liabilities current Debit/ (Credit)	Liabilities non-current Debit/ (Credit)	
Adjusted Misstatements							
Known differences:							
▶ Restatement of the capital adjustment account (CAA) and revaluation reserve (RR)							RR-3,352 CAA-(3,352)
▶ Updated accounting entries for revaluation of PPE as a result of the restatement of the Capital Adjustment Account and Revaluation Reserve	(6,426)	6,426					
Total	(6,426)	6,426					0



05 Value for Money



Value for money

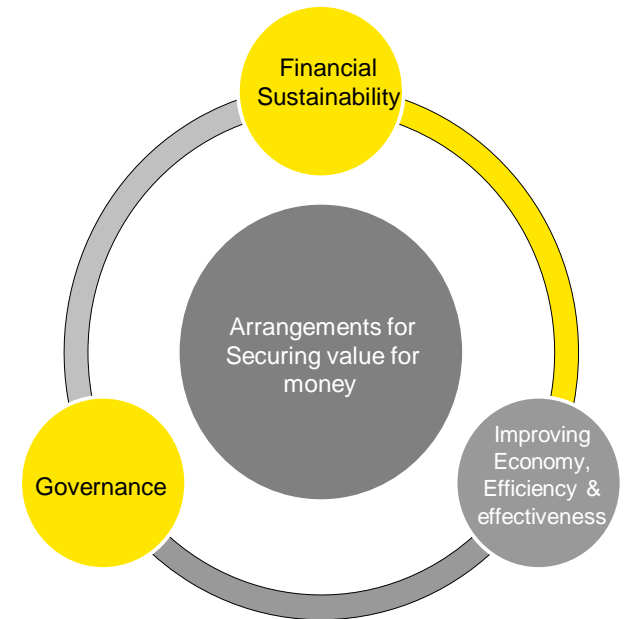
The Authority's responsibilities for value for money (VFM)

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

As part of the material published with its financial statements, the Authority is required to bring together commentary on its governance framework and how this has operated during the period in a governance statement. In preparing its governance statement, the Authority tailors the content to reflect its own individual circumstances, consistent with the requirements set out in the Cipfa code of practice on local authority accounting. This includes a requirement to provide commentary on its arrangements for securing value for money from their use of resources.

Conclusion

We have completed our work on your value for money arrangements but have not identified any significant weaknesses. We will report the outcome of our work on the Authority's arrangements in our VFM commentary on those arrangements within the Auditor's Annual Report. We have communicated to you formally that the NAO has allowed for the Auditor's Annual Report to be provided up to three months after signing the accounts. We will then also be able to certify completion of the audit at that time.





06 Other reporting issues

Other reporting issues

Consistency of other information published with the financial statements, including the Annual Governance Statement

We must give an opinion on the consistency of the financial and non-financial information in the Statement of Accounts 2021/22 with the audited financial statements

We must also review the Annual Governance Statement for completeness of disclosures, consistency with other information from our work, and whether it complies with relevant guidance.

Financial information in the Statement of Accounts 2021/22 and published with the financial statements was consistent with the audited financial statements

We have reviewed the Annual Governance Statement and can confirm it is consistent with other information from our audit of the financial statements and we have no other matters to report.

Whole of Government Accounts

Alongside our work on the financial statements, we also review and report to the National Audit Office on your Whole of Government Accounts return. The extent of our review, and the nature of our report, is specified by the National Audit Office.

We are currently concluding our work in this area and will report any matters arising to the Overview and Audit Committee.

Other reporting issues

Other powers and duties

We have a duty under the Local Audit and Accountability Act 2014 to consider whether to report on any matter that comes to our attention in the course of the audit, either for the Authority to consider it or to bring it to the attention of the public (i.e. "a report in the public interest"). We did not identify any issues which required us to issue a report in the public interest.

Other matters

As required by ISA (UK&I) 260 and other ISAs specifying communication requirements, we must tell you significant findings from the audit and other matters if they are significant to your oversight of the Authority's financial reporting process. They include the following:

- Significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures;
- Any significant difficulties encountered during the audit;
- Any significant matters arising from the audit that were discussed with management;
- Written representations we have requested;
- Expected modifications to the audit report;
- Any other matters significant to overseeing the financial reporting process;
- Findings and issues around the opening balance on initial audits (if applicable);
- Related parties;
- External confirmations;
- Going concern;
- Consideration of laws and regulations; and
- Group audits

We have nothing to comment in respect of these.



07

Assessment of Control Environment



Assessment of Control Environment

Financial controls

As part of our audit of the financial statements, we obtained an understanding of internal control sufficient to plan our audit and determine the nature, timing and extent of testing performed.

Although our audit was not designed to express an opinion on the effectiveness of internal control, we are required to communicate to you significant deficiencies in internal control.

We have not identified any significant deficiencies in the design or operation of an internal control that might result in a material misstatement in your financial statements of which you are not aware, except for the revaluation reserve where we noted that a reconciliation between the accounts and the supporting working papers was not undertaken.

Reliance on internal audit

We have reviewed Internal Audit reports issued to management during the period to 31 March 2022 to ensure that any financial statement risks identified are considered in determining the extent of our audit procedures.



08

Data Analytics



Data Analytics - Journal Entry Testing

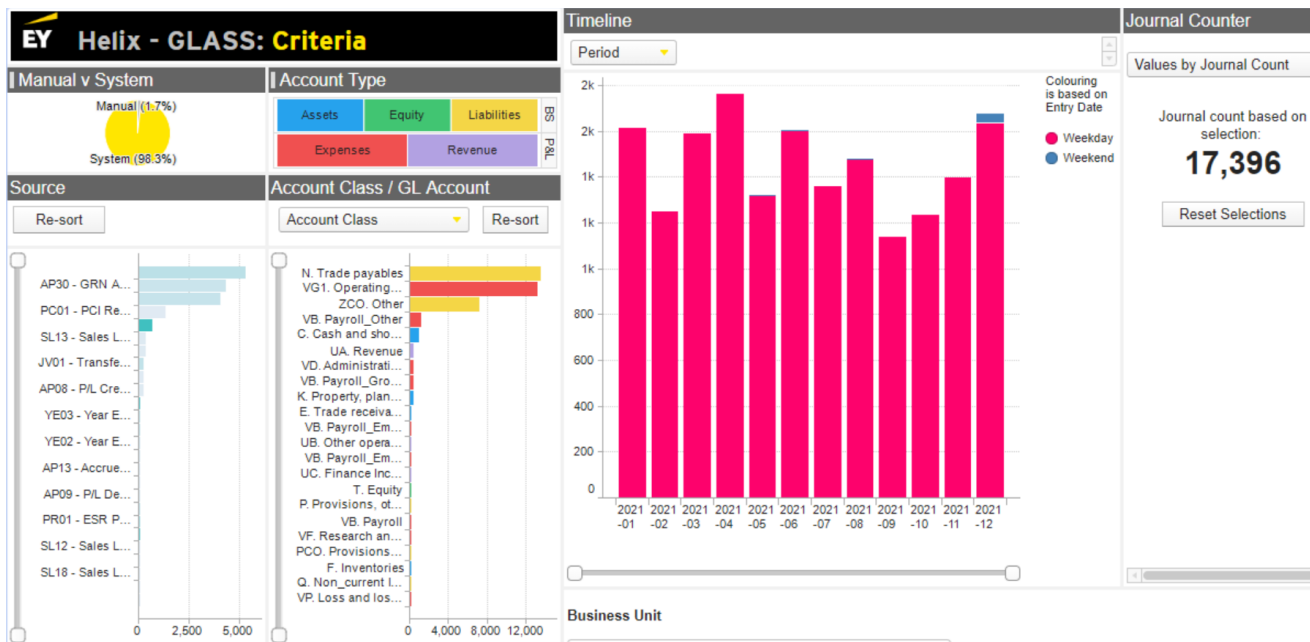
What is the risk?

In line with ISA 240 we are required to test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements.

What judgements are we focused on?

Using our analysers we are able to take a risk based approach to identify journals with a higher risk of management override, as outlined in our audit planning report.

Journal entry data criteria – 31 March 2022



What did we do?

We obtained general ledger journal data for the period and have used our analysers to identify characteristics typically associated with inappropriate journal entries or adjustments, and journals entries that are subject to a higher risk of management override.

We then performed tests on the journals identified to determine if they were appropriate and reasonable.

What are our conclusions?

We isolated a sub set of journals for further investigation and obtained supporting evidence to verify the posting of these transactions, we have not yet concluded on our selected sample and will update the Overview and Audit Committee on the progress of our work on 15 March 2023.



09

Independence

Relationships, services and related threats and safeguards

The FRC Ethical Standard requires that we provide details of all relationships between Ernst & Young (EY) and the Authority, and its members and senior management and its affiliates, including all services provided by us and our network to the Authority, its members and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on the our integrity or objectivity, including those that could compromise independence and the related safeguards that are in place and why they address the threats.

There are no relationships from 01 April 2021 to the date of this report, which we consider may reasonably be thought to bear on our independence and objectivity.

Services provided by Ernst & Young

The next page includes a summary of the fees that you have paid to us in the year ended 31 March 2022 in line with the disclosures set out in FRC Ethical Standard and in statute.

As at the date of this report, there are no future services which have been contracted and no written proposal to provide non-audit services has been submitted.

We confirm that we have not undertaken non-audit work.

EY Transparency Report 2022

Ernst & Young (EY) has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained.

Details of the key policies and processes in place within EY for maintaining objectivity and independence can be found in our annual Transparency Report which the firm is required to publish by law. The most recent version of this Report is for the year end June 2022:

[EY UK Transparency Report 2022](#) | [EY UK](#)

Relationships, services and related threats and safeguards

Services provided by Ernst & Young

Description	Final Fee 2021/22 £	Planned Fee 2021/22 £	Final Fee 2020/21 £
Scale Fee for audit	£24,162	£24,162	£24,162
Recurring variation to the scale fee	£27,745 (Note 1)	£27,745	
Total variation to the scale fee			£17,931
Additional Fees (Note 2):			
Property, plant and equipment valuations	£6,000-8,000	TBC	
Pension liability	£2,000-4,000	TBC	
Value for Money	c.£6,000	TBC	
Prior Period Adjustments	£11,000-12,000	TBC	
Other	TBC	TBC	
Total audit services	TBC	TBC	£42,093

Note 1- As indicated in previous years the baseline scale fee is proposed to increase to reflect the increased risk and complexity facing all public sector bodies, adjusted for our knowledge and risk assessment for this Authority as well as the changes and incremental increase in regulatory standards.

Note 2- The scale fee variation will reflect the additional work required by the audit team to conclude on the prior period adjustments identified through the course of the audit, the additional procedures required over property, plant and equipment valuations, including using engaging with internal specialists and the updated requirements to ISA 540, the additional work required on IAS 19 pension liability as a result of ISA 540 and additional procedures required on value for money arrangements under the 21/22 Code.





On both points, we will continue to discuss and share with the Chief Financial Officer our assessment of the audit fees required to safeguard audit quality and our professional standards. We will also report our proposed final position in the Auditor's Annual Report to the Overview and Audit Committee. We intend to report to PSAA at this stage our assessment of the changes required to the baseline fee to include the impacts set out in Note 1 and Note 2. In doing so, we will notify PSAA whether the Authority agree, partially agree or do not agree with our assessment. PSAA are ultimately responsible for determining the scale fee and any variations



10 Appendices

Required communications with the Overview and Audit Committee

There are certain communications that we must provide to the those charged with governance of UK entities. We have detailed these here together with a reference of when and where they were covered:

 Our Reporting to you		
Required communications	 What is reported?	  When and where
Terms of engagement	Confirmation by the Overview and Audit Committee of acceptance of terms of engagement as written in the engagement letter signed by both parties.	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies
Our responsibilities	Reminder of our responsibilities as set out in the engagement letter.	Audit planning report, presented at the Overview and Audit Committee in July 2022.
Planning and audit approach	<p>Communication of the planned scope and timing of the audit, any limitations and the significant risks identified.</p> <p>When communicating key audit matters this includes the most significant risks of material misstatement (whether or not due to fraud) including those that have the greatest effect on the overall audit strategy, the allocation of resources in the audit and directing the efforts of the engagement team.</p>	Audit results report- March 2023
Significant findings from the audit	<ul style="list-style-type: none"> • Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures • Significant difficulties, if any, encountered during the audit • Significant matters, if any, arising from the audit that were discussed with management • Written representations that we are seeking • Expected modifications to the audit report • Other matters if any, significant to the oversight of the financial reporting process 	Audit results report- March 2023

Appendix C

		Our Reporting to you
Required communications	What is reported?	When and where
	<ul style="list-style-type: none"> • Subject to compliance with regulations, any actual or suspected non-compliance with laws and regulations identified relevant to the audit committee • Subject to compliance with regulations, any suspicions that irregularities, including fraud with regard to the financial statements, may occur or have occurred, and the implications thereof • The valuation methods used and any changes to these including first year audits • The scope of consolidation and exclusion criteria if any and whether in accordance with the reporting framework • The identification of any non-EY component teams used in the group audit • The completeness of documentation and explanations received • Any significant difficulties encountered in the course of the audit • Any significant matters discussed with management • Any other matters considered significant 	
Going concern	<p>Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> • Whether the events or conditions constitute a material uncertainty related to going concern • Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements • The appropriateness of related disclosures in the financial statements 	Audit results report- March 2023
Misstatements	<ul style="list-style-type: none"> • Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation • The effect of uncorrected misstatements related to prior periods • A request that any uncorrected misstatement be corrected • Material misstatements corrected by management 	Audit results report- March 2023
Subsequent events	<ul style="list-style-type: none"> • Enquiry of the audit committee where appropriate regarding whether any subsequent events have occurred that might affect the financial statements. 	Audit results report- March 2023

Appendix A

		Our Reporting to you
Required communications	What is reported?	When and where
Fraud	<ul style="list-style-type: none"> • Enquiries of the audit committee to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity • Any fraud that we have identified or information we have obtained that indicates that a fraud may exist • Unless all of those charged with governance are involved in managing the entity, any identified or suspected fraud involving: <ol style="list-style-type: none"> a. Management; b. Employees who have significant roles in internal control; or c. Others where the fraud results in a material misstatement in the financial statements. • The nature, timing and extent of audit procedures necessary to complete the audit when fraud involving management is suspected • Any other matters related to fraud, relevant to the Overview and Audit Committee responsibility. 	Audit results report- March 2023
Related parties	<p>Significant matters arising during the audit in connection with the entity's related parties including, when applicable:</p> <ul style="list-style-type: none"> • Non-disclosure by management • Inappropriate authorisation and approval of transactions • Disagreement over disclosures • Non-compliance with laws and regulations • Difficulty in identifying the party that ultimately controls the entity 	Audit results report- March 2023
Independence	<p>Communication of all significant facts and matters that bear on EY's, and all individuals involved in the audit, objectivity and independence.</p> <p>Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as:</p> <ul style="list-style-type: none"> • The principal threats • Safeguards adopted and their effectiveness • An overall assessment of threats and safeguards • Information about the general policies and process within the firm to maintain objectivity and independence 	<p>Audit planning report - July 2022</p> <p>Audit results report - March 2023</p>

Appendix A

		Our Reporting to you
Required communications	What is reported?	When and where
	<p>Communications whenever significant judgements are made about threats to objectivity and independence and the appropriateness of safeguards put in place. For public interest entities and listed companies, communication of minimum requirements as detailed in the FRC Revised Ethical Standard 2019:</p> <ul style="list-style-type: none"> • Relationships between EY, the company and senior management, its affiliates and its connected parties • Services provided by EY that may reasonably bear on the auditors' objectivity and independence • Related safeguards • Fees charged by EY analysed into appropriate categories such as statutory audit fees, tax advisory fees, other non-audit service fees • A statement of compliance with the Ethical Standard, including any non-EY firms or external experts used in the audit • Details of any inconsistencies between the Ethical Standard and Group's policy for the provision of non-audit services, and any apparent breach of that policy • Where EY has determined it is appropriate to apply more restrictive rules than permitted under the Ethical Standard • The audit committee should also be provided an opportunity to discuss matters affecting auditor independence 	
External confirmations	<ul style="list-style-type: none"> • Management's refusal for us to request confirmations • Inability to obtain relevant and reliable audit evidence from other procedures. 	Audit results report - March 2023
Consideration of laws and regulations	<ul style="list-style-type: none"> • Subject to compliance with applicable regulations, matters involving identified or suspected non-compliance with laws and regulations, other than those which are clearly inconsequential and the implications thereof. Instances of suspected non-compliance may also include those that are brought to our attention that are expected to occur imminently or for which there is reason to believe that they may occur • Enquiry of the audit committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the audit committee may be aware of 	Audit results report - March 2023

Appendix A

		Our Reporting to you
Required communications	What is reported?	When and where
Significant deficiencies in internal controls identified during the audit	<ul style="list-style-type: none"> Significant deficiencies in internal controls identified during the audit. 	Audit results report - March 2023
Written representations we are requesting from management and/or those charged with governance	<ul style="list-style-type: none"> Written representations we are requesting from management and/or those charged with governance 	Audit results report - March 2023
Material inconsistencies or misstatements of fact identified in other information which management has refused to revise	<ul style="list-style-type: none"> Material inconsistencies or misstatements of fact identified in other information which management has refused to revise 	Audit results report - March 2023
Auditors report	<ul style="list-style-type: none"> Key audit matters that we will include in our auditor's report Any circumstances identified that affect the form and content of our auditor's report 	Audit results report - March 2023



Management representation letter

Management Rep Letter

[To be prepared on the entity's letterhead]

[Date]

Ernst & Young LLP
R+ Building
2 Blagrove Street
Reading
Berkshire, RG1 1AZ

This letter of representations is provided in connection with your audits of the financial statements of Buckinghamshire and Milton Keynes Fire Authority ("the Authority") for the years ended 31 March 2021 and 31 March 2022. We recognise that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion as to whether the financial statements present fairly, in all material respects (or 'give a true and fair view of') the financial position of Buckinghamshire and Milton Keynes Fire Authority as of 31 March 2021 and 31 March 2022 and of its income and expenditure and its cash flows for each of the two years in the period ended 31 March 2022 in accordance with CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22.

We understand that the purpose of your audit of our financial statements is to express an opinion thereon and that your audit was conducted in accordance with International Standards on Auditing (UK), which involves an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, and is not designed to identify - nor necessarily be expected to disclose - all fraud, shortages, errors and other irregularities, should any exist.

Accordingly, we make the following representations, which are true to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

A. Financial Statements and Financial Records

1. We have fulfilled our responsibilities, under the relevant statutory authorities, for the preparation of the financial statements in accordance with the Accounts and Audit Regulations 2015 and CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22.
2. We acknowledge, as members of management of the Authority, our responsibility for the fair presentation of the financial statements. We believe the financial statements referred to above give a true and fair view of the financial position, financial performance (or results of operations) and cash flows of the Authority in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22, and are free of material misstatements, including omissions. We have approved the financial statements.
3. The significant accounting policies adopted in the preparation of the financial statements are appropriately described in the financial statements.

Management representation letter

Management Rep Letter

1. As members of management of the Authority, we believe that the Authority has a system of internal controls adequate to enable the preparation of accurate financial statements in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22, that are free from material misstatement, whether due to fraud or error. We have disclosed to you any significant changes in our processes, controls, policies and procedures that we have made to address the effects of the COVID-19 pandemic on our system of internal controls.
2. . We believe that the effects of any unadjusted audit differences, summarised in the accompanying schedule, accumulated by you during the current audit and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. **We have not corrected these differences identified by and brought to the attention from the auditor because [specify reasons for not correcting misstatement].**

We confirm the Authority does not have securities (debt or equity) listed on a recognized exchange.

B. Non-compliance with law and regulations, including fraud

1. **We acknowledge that we are responsible to determine that the Authority’s activities are conducted in accordance with laws and regulations and that we are responsible to identify and address any non-compliance with applicable laws and regulations, including fraud.**
2. We acknowledge that we are responsible for the design, implementation and maintenance of internal controls to prevent and detect fraud.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

4. We have no knowledge of any identified or suspected non-compliance with laws or regulations, including fraud that may have affected the Authority (regardless of the source or form and including without limitation, any allegations by “whistleblowers”), including non-compliance matters:

- involving financial improprieties;
- related to laws and regulations that have a direct effect on the determination of material amounts and disclosures in the Authority’s financial statements;
- related to laws and regulations that have an indirect effect on amounts and disclosures in the financial statements, but compliance with which may be fundamental to the operations of the Authority’s activities, its ability to continue to operate, or to avoid material penalties;
- involving management, or employees who have significant roles in internal controls, or others; or

in relation to any allegations of fraud, suspected fraud or other non-compliance with laws and regulations communicated by employees, former employees, analysts, regulators or others

C. Information Provided and Completeness of Information and Transactions

1. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

Management representation letter

Management Rep Letter

2. All material transactions have been recorded in the accounting records and all material transactions, events and conditions are reflected in the financial statements , including those related to the COVID-19 pandemic
3. We have made available to you all minutes of the meetings of the Authority, the Executive Committee and the Overview and Audit Committee held through the year to the most recent meeting on the following date: 15 March 2023.
4. We confirm the completeness of information provided regarding the identification of related parties. We have disclosed to you the identity of the Authority's related parties and all related party relationships and transactions of which we are aware, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements, guarantees, non-monetary transactions and transactions for no consideration for the period ended, as well as related balances due to or from such parties at the 31 March 2022 end. These transactions have been appropriately accounted for and disclosed in the financial statements.
5. We believe that the methods, significant assumptions and the data we used in making accounting estimates and related disclosures are appropriate and consistently applied to achieve recognition, measurement and disclosure that is in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22.
6. We have disclosed to you, and the Authority has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
7. From 21 March 2022 through the date of this letter we have disclosed to you, to the extent that we are aware, any (1) unauthorized access to our information technology systems that either occurred or to the best of our knowledge is reasonably likely to have occurred based on our investigation, including of reports submitted to us by third parties (including regulatory agencies, law enforcement agencies and security consultants) , to the extent that such unauthorized access to our information technology systems is reasonably likely to have a material impact to the financial statements, in each case or in the aggregate, and (2) ransomware attacks when we paid or are contemplating paying a ransom, regardless of the amount.

D. Liabilities and Contingencies

1. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
2. We have informed you of all outstanding and possible litigation and claims, whether or not they have been discussed with legal counsel.
3. We have recorded and/or disclosed, as appropriate, all liabilities related to litigation and claims, both actual and contingent.

E. Going Concern

1. The Statement of Accounting Policies to the financial statements discloses all the matters of which we are aware that are relevant to the Authority's ability to continue as a going concern, including significant conditions and events, our plans for future action, and the feasibility of those plans.

F. Subsequent Events

1. There have been no events , including events related to the COVID-19 pandemic, and including events related to the conflict and related sanctions in Ukraine, Russia and/or Belarus, subsequent to period end which require adjustment of or disclosure in the financial statements or notes thereto.



Management representation letter

Management Rep Letter

G. Other information

1. We acknowledge our responsibility for the preparation of the other information. The other information comprises of the narrative statement.
2. We confirm that the content contained within the other information is consistent with the financial statements.

H. Comparative information

In connection with your audit of the comparative financial statements for the year ended 31 March 2021 we represent, to the best of our knowledge and belief, the following:

During the audit it was identified n error in how the historic revaluation reserve values and the current revaluation reserve values were being calculated within the fixed asset register. This has resulted in several presentational errors within the financial statements, however does not impact the closing balances for the Movement in Reserves Statement (MIRS), Comprehensive Income and Expenditure Statement (CIES), Balance Sheet and Note 11 Non-Current Assets for 2021/22.

In addition, it was note 11 it was identified that the disclosure of both the cost and the accumulated depreciation was overstated in both the current year and the prior year. Under the CIPFA Code all accumulated depreciation should be written out on revaluation. The adjustment to the accounts results in a prior period adjustment and an adjustment to the current year draft accounts to reset the accumulated depreciation balance. There is no impact on the net book value of the property, plant and equipment for 20/21.

The comparative amounts have been correctly restated to reflect the above matter(s) and appropriate note disclosure of this (these) restatement(s) has (have) also been included in the current year's financial statements.

I. Ownership of Assets

1. Except for assets capitalised under finance leases, the Authority] has satisfactory title to all assets appearing in the balance sheet(s), and there are no liens or encumbrances on the Authority's assets, nor has any asset been pledged as collateral. All assets to which the Authority has satisfactory title appear in the balance sheet(s).
2. All agreements and options to buy back assets previously sold have been properly recorded and adequately disclosed in the financial statements.
3. There are no formal or informal compensating balance arrangements with any of our cash and investment accounts.

J. Reserves

1. We have properly recorded or disclosed in the financial statements the useable and unusable reserves

K. Contingent Liabilities

1. We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss (other than those disclosed or accrued in the financial statements).
2. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements, and there have been no communications from regulatory agencies or government representatives concerning investigations or allegations of non-compliance, except for those matters of routine, normal, recurring nature none of which involves any allegations of noncompliance with laws or regulations that should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.



Management representation letter

Management Rep Letter

L. Use of the Work of a Specialist

We agree with the findings of the specialists that we engaged to evaluate the valuation of *property, plant and equipment and the IAS19 actuarial valuations of pension liabilities* and have adequately considered the qualifications of the specialists in determining the amounts and disclosures included in the financial statements and the underlying accounting records. We did not give or cause any instructions to be given to the specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an effect on the independence or objectivity of the specialists.

M. Estimates

PPE Valuations and Pension Liability Valuation

1. We confirm that the significant judgments made in making the valuation of the pension liability and the valuation of property plant and equipment have taken into account all relevant information and the effects of the COVID-19 pandemic of which we are aware.
2. We believe that the selection or application of the methods, assumptions and data used by us have been consistently and appropriately applied or used in making the valuation of the pension liability and the valuation of property plant .
3. We confirm that the significant assumptions used in making the valuation of the pension liability and the valuation of property plant appropriately reflect our intent and ability to carry out *valuations* on behalf of the entity.
4. We confirm that the disclosures made in the financial statements with respect to the accounting estimate(s), including those describing estimation uncertainty and the effects of the COVID-19 pandemic, are complete and are reasonable in the context of CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 .
5. We confirm that appropriate specialized skills or expertise has been applied in making the valuation of the pension liability and the valuation of property plant and equipment .

6. We confirm that no adjustments are required to the accounting estimate(s) and disclosures in the financial statements , including due to the COVID-19 pandemic.

N. Retirement benefits

1. On the basis of the process established by us and having made appropriate enquiries, we are satisfied that the actuarial assumptions underlying the scheme liabilities are consistent with our knowledge of the business. All significant retirement benefits and all settlements and curtailments have been identified and properly accounted for.

Yours faithfully,

_____ Mark Hemming

Director of Finance and Chief Financial Officer

_____ Cllr David Carroll

Chairman of the Overview and Audit Committee

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ED None

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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 15 March 2023

Report title: Corporate Risk Management

Lead Member: Councillor Keith McLean, Health, Safety and Corporate Risk

Report sponsor: Graham Britten, Director of Legal & Governance

Author and contact: Stuart Gowanlock, Corporate Planning Manager

sgowanlock@bucksfire.gov.uk

Action: Decision

Recommendations:

1. That the status of identified corporate risks at Annex C be reviewed and approved.
2. That comments be provided to officers for consideration and attention in future updates / reports.

Executive summary:

This report provides an update on the current status of identified corporate risks. Risk registers are maintained at project, departmental and directorate levels. Corporate risks are those that have been escalated from these levels for scrutiny by the Strategic Management Board (SMB) because of their magnitude, proximity or because the treatments and controls require significant development.

Officers draw on a range of sources to assist with the identification and evaluation of corporate risks. For example, membership of the Thames Valley Local Resilience Forum (TVLRF)'s Strategic Coordinating Group (SCG) facilitates active monitoring of a range of risks with the potential for impacts on local communities and services.

Involvement with the Local Resilience Forum directly links officers into national Government agencies and departments such as the UK Health Security Agency and the Department for Levelling Up, Housing and Communities. This allows the sharing of intelligence and information with those who are making decisions at the very highest levels.

The TVLRF SCG enables its partners to jointly develop combined responses to civil emergencies, and strategic consequence management. This multi-agency partnership approach helps target activity directly to the needs of the public.

The Corporate Risk Register was last reviewed by the Overview and Audit Committee at its 9 November 2022 meeting. Since then, it has been subject to review by the Performance Monitoring Board (PMB), at which all the directorate and departmental

risk registers are reviewed, and by SMB at its monthly meetings. Also, Lead Members have been consulted during the evaluation process for risks falling within their portfolios of responsibility.

Since the last Overview and Audit Committee review, the Corporate Risk Register has been updated to reflect:

- The inclusion of a specific industrial relations risk, specified at appendix 3 (pages 3-4) following the outcome of the FBU's ballot for strike action;
- The Government's decision to - allow all fire authorities to increase Council Tax by £5 (Band D), increase Business Rates / RSG revenue streams by September 2022's CPI inflation rate of 10.1% and withdraw the Authority's USAR Grant provision from the end of March 2023 – the net impact of these changes on the Medium Term Financial Plan has facilitated a reduction in the risk probability score to 3 resulting in a reversion to amber RAG status;
- The withdrawal of specific Covid related absence and mitigation measures with residual controls absorbed into business as usual processes and procedures (risk probability score reduced to 3 resulting in a green RAG status);
- Current steps being taken to explore the potential to improve the Service's capabilities in relation to wildfire and other types of outdoor fires.

The current distribution of corporate risks relative to probability and potential impact is shown at Appendix 1.

Changes to the corporate risk ratings over the last 12 months are shown at Appendix 2.

Detailed assessments of identified corporate risks are shown in the Corporate Risk Register at Appendix 3.

The next Overview and Audit Committee review is provisionally scheduled for 19 July 2023 (subject to confirmation at the Authority's annual meeting on 14 June), preceded by review at the 16 May 2023 SMB meeting.

Financial implications:

No direct financial implications arising from the presentation of this report. It is envisaged that the further development of the Authority's corporate risk management framework will be undertaken from within agreed budgets.

Risk management:

The development, implementation and operation of effective corporate risk management structures, processes and procedures are considered critical to assure continuity of service to the public, compliance with relevant statutory and regulatory requirements and the successful delivery of the Authority's strategic aims, priorities and plans.

Legal implications:

None directly arising from this report. Any legal consequences associated with the crystallisation of individual risks are detailed in the Risk Register report at Appendix 3.

Within the role description of a Lead Member is a requirement 'to attend the Overview and Audit Committee, at its request, in connection with any issues associated with the portfolio which is the subject of scrutiny'

Privacy and security implications:

None directly arising from the presentation of this report. However, potential risks to privacy and security together with mitigating actions are captured within applicable risk evaluations.

Duty to collaborate:

The potential to share corporate risk intelligence with neighbouring fire and rescue services and other relevant agencies will be considered. Buckinghamshire and Milton Keynes Fire Authority already participates in the multi-agency Thames Valley Local Resilience Forum which produces a Community Risk Register which is among the sources used to identify potential risks to the Authority.

Health and safety implications:

Development of the framework does not impact directly on the legal compliance to health and safety, however if risks are not appropriately identified or evaluated then this may present Health and Safety risks.

Environmental implications:

None directly arising from the presentation of this report. However, potential environmental implications together with mitigating actions are captured within applicable risk evaluations.

Equality, diversity, and inclusion implications:

No direct implications from the presentation of this report. However, risks to achieving the Authority's equality, diversity and inclusion objectives or compliance with relevant statutes or regulations are identified assessed and managed via this process and are currently monitored within the HR Risk Register. Equality Impact Assessments are undertaken on strategies, change, procedures and projects.

Consultation and communication:

Senior managers and principal officers are key stakeholders in the development of the corporate risk management framework and have an active role in this at every stage as well as in ongoing identification, evaluation and monitoring of corporate risks. The Lead Member for Health, Safety and Corporate Risk is also be involved in the development of the framework with particular responsibility for determining the reporting arrangements for the Authority.

Background papers:

The current Corporate Risk Management Policy was approved at the 24 March 2021 Executive Committee:

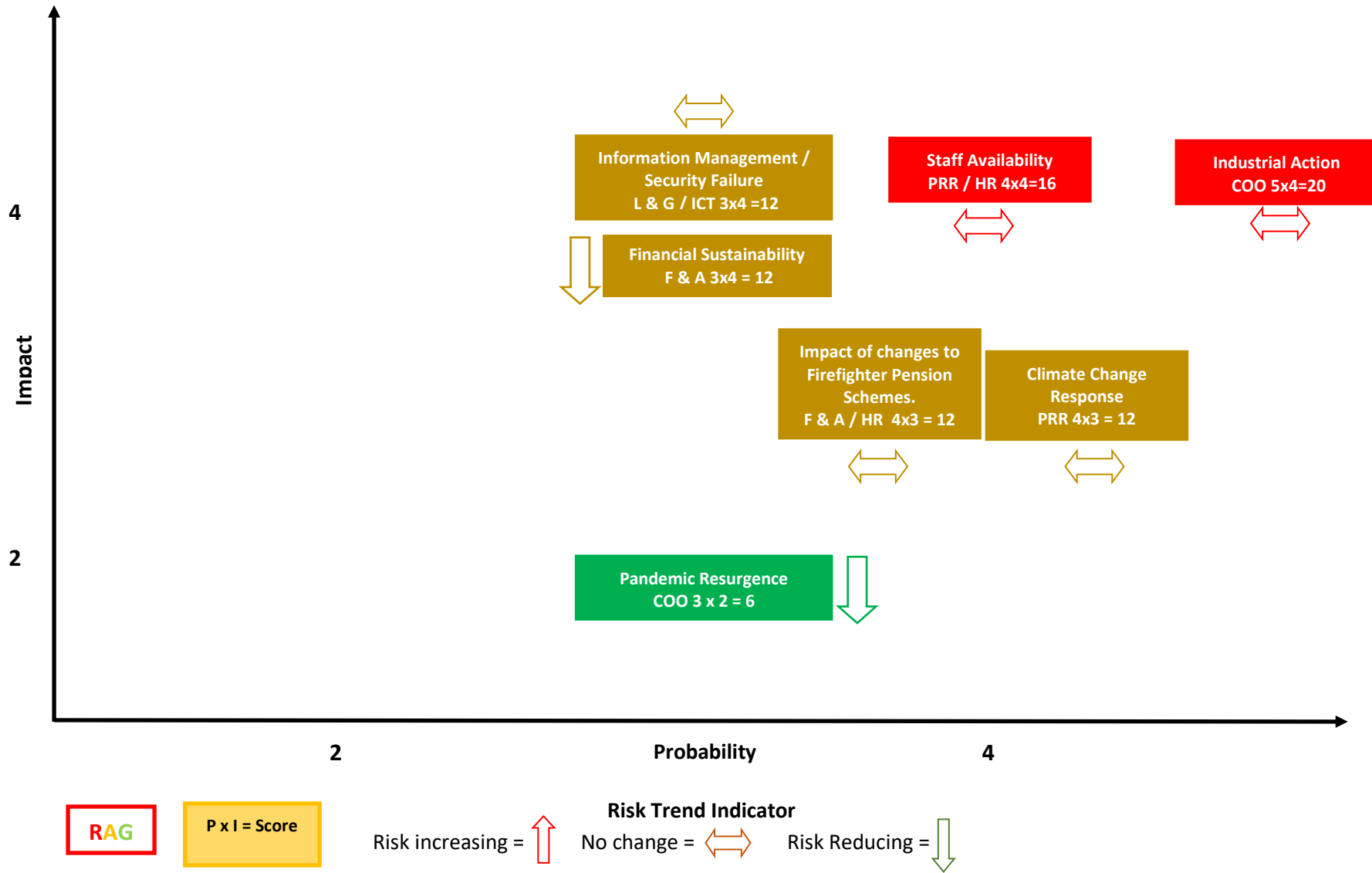
<https://bucksfire.gov.uk/documents/2021/03/ec-240321-item-5.pdf/>

Fire Authority Members were last updated on the status of the Authority's Corporate Risks at the 9 November 2022 Overview and Audit Committee meeting:

<https://bucksfire.gov.uk/documents/2022/10/oa-091122-item-11.pdf/>

Appendix	Title	Protective Marking
1	Distribution of Corporate Risks as at 21 February 2023.	None
2	12 Month View of Changes to Corporate Risks	None
3	Corporate Risk Register Report	None

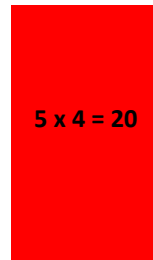
Appendix 1: Corporate Risk Map – As at 21 February 2023



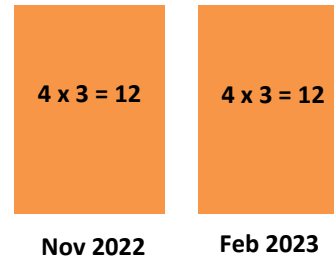
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Appendix 2 – Risk Register Changes (12 Month View)

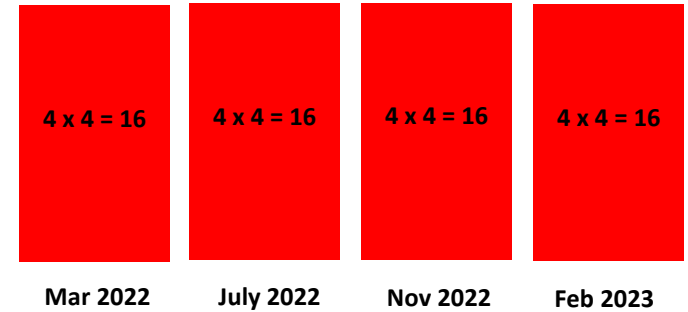
Industrial Action



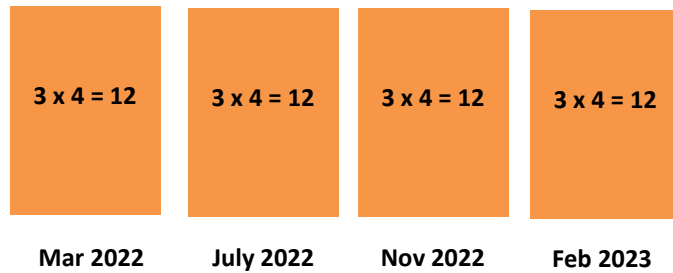
Climate Change Response



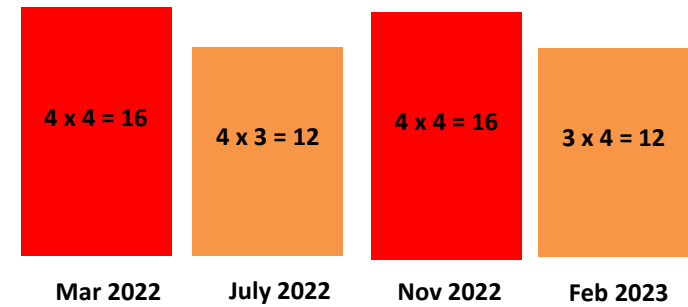
Staff Availability



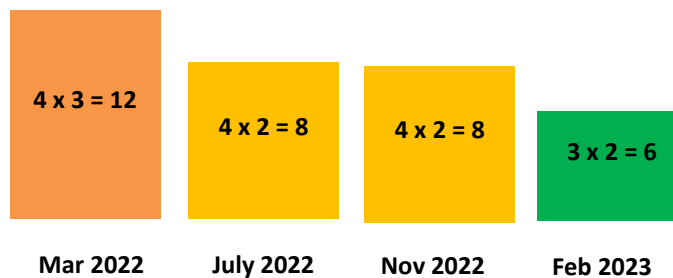
Information Management / Security Failure



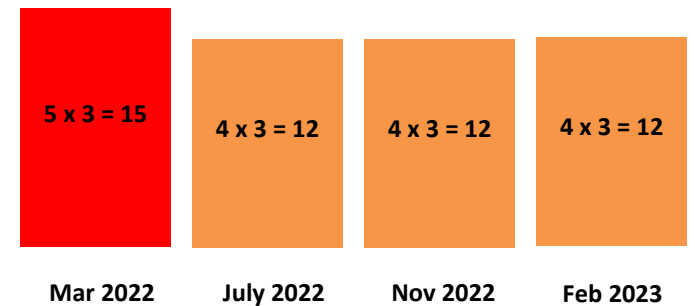
Financial Sustainability



Risk of Covid-19 Resurgence / Pandemic Flu



Impact of Changes to Firefighter Pension Schemes



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Appendix 3 - Corporate Risk Register – as at 21 February 2023

Corporate Risks

Risk Description	Resp.	Consequences if Untreated Risk Occurs	Risk Score (Former) / New			Risk Level	Current Treatment	RAG	Comments / Further Treatment Proposed
			P	I	Σ	HML			
<p>Staff Availability: 1/ Staff inability or reduced ability to work due to disruption caused by factors such as Pandemic Flu, fuel supply issues, industrial action etc.</p> <p>2/Impact of employment market conditions on attraction of new staff, retention and overall workforce stability.</p> <p>3/ Simultaneous loss of Principal Officers / Senior Management</p>	Lead Member for Service Delivery, Protection & Collaboration	Potential detrimental effects on service delivery to the community and the Service's reputation.	(2)	(5)	(10)	(M)	<ul style="list-style-type: none"> Business continuity plans in place & uploaded to Resilience Direct. Succession Plans in place for key leadership and management personnel. Contingency arrangements in place to mitigate risks to Principal Officer operational rota capacity. Peer review of the business continuity arrangements Bank System Flexi-Duty System Pilot Staff Transfer Procedure Employee assistance and welfare support Training Needs Assessment process Monitoring of staff 'stability ratio' relative to best practice and sector norms Review of Resourcing and Retention strategies Wider range of contracts offering more flexible ways of working A variety of approaches are being adopted to replenish the workforce. These include more operational apprentices, transferees, and re-engagement options Workforce planning data is regularly reviewed with Prevention, Response & Resilience, HR and Finance. 	R	<p>23 August 2022 SMB Workforce Planning Group meeting regularly to progress recruitment actions for Wholetime, transferees, On Call, Support Services. Spreadsheet and dashboard in place to track progress. CFO agreed Support Services Employees pay two per cent from 1 July 2022, await outcome of Grey-book pay. Industrial action expected, planning in place.</p> <p>20 September 2022 SMB Following their rejection of the initial two per cent pay offer from the employers, on 5 September the FBU announced their next steps including their intention to ballot members regarding strike action in 5 weeks' time (week commencing 10 October). Temporary Area Commander – Industrial Action – in position from 12 September to ensure resilience and comprehensive plans. Wholetime and Transferee recruitment progressing in line with Workforce Planning Group. Promotion/Development Centres being held in September for Watch, Crew and Station</p> <p>18 October 2022 SMB The FBU have recommended that their members reject a revised offer of a five per cent increase to firefighter pay from national employer representatives. A consultative ballot of FBU members will now take place: All members briefing on revised 5% pay offer Fire Brigades Union (fbu.org.uk)</p> <p>15 November 2022 SMB On 31 October the FBU launched a consultative ballot of members on whether to accept the 5 per</p>
			(5)	(5)	(25)	(H)			
			(3)	(5)	(15)	(H)			
			(4)	(5)	(20)	(H)			
			(3)	(5)	(15)	(H)			
			(5)	(4)	(20)	(H)			
	(4)	(3)	(12)	(M)					
	Chief Operating Officer	Failure to discharge statutory duties.	(5)	(3)	(15)	(H)			
			(4)	(3)	(12)	(M)			
			(5)	(3)	(15)	(H)			
	Loss of critical knowledge / skills / capacity / competency levels.	Disruption to integrity and continuity of the incident command structure and / or Service strategic leadership structure.	(3)	(3)	(9)	(M)			
			(4)	(3)	(12)	(M)			
			4	4	16	H			

Appendix 3 - Corporate Risk Register – as at 21 February 2023

<p>Team members.</p> <p>This is a composite risk more detailed evaluations of individual risk components are contained in the HR Directorate Risk Register.</p>					<ul style="list-style-type: none"> • Growth bids to be considered to support future resourcing demands. • HR are reviewing the future promotion and career development options • Resourcing levels are constantly monitored to ensure coverage. • The Recruitment Oversight Board meets periodically to review resourcing and ensure a joined-up approach. • Pensions remedy consultation received, response to be drafted. Workforce planning to be reviewed for implications and plans put in place • GC/AC development centre held. • CC/WC/SC development centre held in September 2020. • On-call virtual awareness evenings held, and recruitment continues ensuring compliance with government guidance. 	<p>cent pay offer from the employers. The FBU's Executive Council is recommending that members vote to reject the offer. The ballot is on the pay offer itself, with rejection not automatically leading to strike action for which a further ballot would be required. Preparation and Communications with employees continue. Meetings with Support Services staff taking place in early November. Wholetime, transferee, On call and support recruitment continues. The Workforce Planning Group meets monthly to ensure a joined up approach.</p> <p><u>17 January 2023 SMB</u> Risk of industrial action by FBU members migrated to separate entry in Corporate Risk Register given potential imminence of risk crystallisation following rejection of national employers' pay offer and ongoing strike ballot. Further recruitment for Apprentices planned for October intake.</p> <p><u>21 February 2023 SMB</u> Workforce planning group due to meet 13 February. OnCall to Wholetime transferee (internal) advert open. 16 Apprentices plus 1 Firefighter trainee to start 1 March. 2 March cohort applicants, starting in October, as can't be released form RAF before then. Wholetime advert 20 February to 26 March. On Call and Wholetime Crew and Watch Commander (internal and external) transferee advert opens 16 February and On Call and Wholetime Firefighter (internal and external) transferee advert opens 12 May. Recruitment Fairs planned in throughout 2023. Updates given at SMB and Executive Committee.</p>
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Appendix 3 - Corporate Risk Register – as at 21 February 2023

Risk Description	Resp.	Consequences if Untreated Risk Occurs	Risk Score (Former) / New			Risk Level	Current Treatment	RAG	Comments / Further Treatment Proposed
			P	I	Σ				
Disruption to service delivery functions due to industrial action by Fire Brigades Union Members.	Lead Member for Service Delivery, Protection & Collaboration Chief Operating Officer	Detrimental effects on service delivery to the community and the Service's reputation.	5	4	20	H	<ul style="list-style-type: none"> • Business continuity plans in place & uploaded to Resilience Direct. • Industrial Action tactical group meets weekly. • Industrial Action Strategic group meets weekly. • Industrial Action standing agenda item at weekly SMT. • Regular communications with local FBU Officials. • Regular staff engagement and communications. • Staff survey of operational staff intentions to support strike action or to work. • Staff survey of support staff intentions to support additional activities in response to strike action. • Recruitment and training of 'Resilience Fire Crews', through employment agency. • MACA request to utilise military premises as holding points during periods of strike action. • Expression of interest to be included within national MACA request for military personnel support. • Number of appliances identified to be kept aside for strike cover, for the period of the pay dispute. • BFRS included as part of Thames Valley Fire Control resilience contract provided by Securitas. 		Following the close of the consultative ballot, with 79% voting to reject the 5% offer, and 78% of eligible members voting in the ballot, the FBU started their next steps in moving to a formal dispute regarding pay.
		Increased risk to the public (including life and property), economy and the environment due to inadequate or insufficient response to emergency incidents.							On 21 November 2022, the FBU submitted letters to employers setting out a trade dispute on the issue of pay.
		Failure to discharge statutory target duties.							On 28 November 2022, they notified all employers of their intention to ballot members for strike action.
		Disruption to service support functions due to need to divert staff to provide support to front line operations.							On 5 December 2022, a ballot commenced of all members, with a recommendation to vote in favour of strike action.
		Delay to implementation of Service plans and projects due to need to divert staff to provide support							On 30 January 2023, this ballot will close.

Depending on the ballot result, 14 days' notice would be required of any planned strike dates, first viable strike date being 16 February 2023.

21 February 2023
 On 30 January 2023, the FBU [announced](#) the outcome of their ballot for strike action with 88% of members who participated voting in favour. The turnout was 73%.

On 8 February, the national employers agreed to a 7% pay rise backdated to July 2022 and a further 5% pay rise from July 2023. On 10 February the FBU Executive Council unanimously recommended that members accept the revised

Appendix 3 - Corporate Risk Register – as at 21 February 2023

		to front line operations.					<ul style="list-style-type: none"> • Thames Valley Concept of Operations developed, to deliver Command & Control function. • Exercising of the above to provide assurance of call handlers, mobilising ability and communication pathways. • Non station based operational staff to receive frontline refresher training. • Communication and engagement with high-risk premises covered by the Regulatory Fire Safety Reform Order. • Increased Prevention messaging once FBU strike mandate and tactics are known. • Review of Predetermined attendances (PDAs), with focus on life risk. • National Major Incident recall agreement between joint secretaries. • Local guidance agreed with FBU around implementing the above and recalling staff. • Departmental procedures developed to ensure continued delivery of statutory functions during periods of strike action (Prevention and Protection). • A number of personnel have been recruited and trained to undertake the role of Resilience Fire Crew, in the event of a strike. • 22 military personnel have been trained to operate as fire crew at a Defensive level. • Four military personnel trained to drive fire appliances at normal road speed. 	<p>pay offer and instigated a hybrid online and postal ballot which will open on Monday 20 February and close on Monday 6 March at 2pm. The FBU has agreed not to name strike dates while members are consulted on the offer.</p> <p>Whilst this is extremely positive, the national pay dispute will remain live until such a time that the FBU membership accept the pay offer. Planning for strike action will continue, with the first potential strike date now being after 20 March 2023.</p>
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Appendix 3 - Corporate Risk Register – as at 21 February 2023

Risk Description	Resp.	Consequence if Untreated Risk Occurs	Risk Score (Former) / New			Risk Level	Current Treatment	RAG	Comments / Further Treatment Proposed
			P	I	Σ				
Financial Sustainability	Lead Member for Finance and Assets, Information Security & IT	The Medium-Term Financial Plan (MTFP) factors in several assumptions when forecasting the financial position.	(4)	(4)	(16)	(H)	Proactive management of the MTFP is in force and is very closely aligned to workforce planning. As part of the budget setting process, Officers will seek to identify savings opportunities to address potential future cost pressures. A risk-assessed General Fund reserve of £1.5m (circa five per cent of the net budget requirement) is held to cover a range of potential financial risks. In addition, earmarked reserves are held to fund specific anticipated future costs.	A	<p>23 August 2022 SMB The Bank of England’s most recent Monetary Policy Report (August 2022) noted that higher energy prices are expected to push inflation to 13 per cent. The energy prices the Service was paying had decreased from Q1 to Q2 of the current year, but prices quoted for Q3 are even higher than those in Q1. Additionally, it is anticipated the pay award for staff in 2022-23 will be higher than the two per cent in the budget. It is therefore recommended that the impact score is increased, as without further funding, the Service may need to reduce establishment numbers back towards the number at the start of 2021-22. This would mean increasing the RAG score from Amber to Red – Approved.</p> <p>20 September 2022 SMB Awaiting details of Government support for non-domestic energy users to facilitate assessment of likely impact on revenue budget forecast.</p> <p>18 October 2022 SMB The announcement of the energy price cap for non-domestic customers has reduced the forecast spend for the year on gas and electricity by £400k. However, the cap is currently only confirmed to apply for six months until 31 March 2023. On 4 October 2022, the UK National Employers for Fire & Rescue Services have agreed to make an improved pay offer of five per cent on all basic pay rates and continual professional development payments. While a five per cent pay award can be absorbed this year, it is because of the recent non-domestic energy support announcement and assumes no further financial pressures emerging. However, without additional funding through either grant funding and/or precept flexibility in the forthcoming Local Government Finance Settlement, the Service would not be on a sustainable footing in future years.</p>
		Future costs are significantly affected by the level of pay awards (which for most staff are determined nationally), general price inflation and changes to employer pension contributions.	(3)	(4)	(12)	(M)			
	Director Finance & Assets	Future costs are significantly affected by the level of pay awards (which for most staff are determined nationally), general price inflation and changes to employer pension contributions.	(4)	(4)	(16)	(H)			
		Future funding levels are affected by council tax referendum limits, growth in council tax and business rate bases, the level of general government funding and specific grants. If a number of these areas are significantly worse than forecast	(4)	(3)	(12)	(M)			
			(4)	(4)	(16)	(H)			
			3	4	12	M			

Appendix 3 - Corporate Risk Register – as at 21 February 2023

		<p>there is a risk the Authority will not meet its commitment to the PSP 2020 - 25 and that a fundamental re-think of service provision would be required.</p>						<p><u>17 January 2023 SMB</u> Outlook for funding improved following: government confirmation that fire and rescue authorities may raise Council Tax by £5 (Band D equivalent) without recourse to a referendum; and confirmation that Settlement Funding Assessment will be raised by CPI inflation rate as at September 2022 (10.1%). These measures will enable the Authority to offset the effect of inflationary pressures and reduce the likelihood of needing to draw on reserves. However, the Service has also received notification that the Government will look to discontinue the USAR grant funding that the Service receives at the end of March 2023. This is currently worth over £800k and the loss of this will need to be factored into the MTFP for 2024/25.</p> <p><u>21 February 2023 SMB</u> The Authority approved the MTFP for 2023/24 to 2027/28 at its meeting on 15 February 2023. As noted in the update of 17 January 2023 (see above) this factored in the discontinuation of the USAR grant funding that the Service has been informally notified of. It was also updated to reflect the latest NJC pay offer of 7% from 1 July 2022 and 5% from 1 July 2023, the recently agreed twelve-month utilities contracts from 1 April 2023 and confirmed business rates payments from the billing authorities. The net impact of all the above is that reserves are now forecast to increase very slightly during 2023-24 before remaining broadly level during the period of the MTFP. The risk is to remain at amber due to uncertainty about energy prices over the next 12 months and the sensitivity of the finances to small changes in assumed pay awards after July 2023.</p>
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Appendix 3 - Corporate Risk Register – as at 21 February 2023

Risk Description	Resp.	Consequences if Untreated Risk Occurs	Risk Score (Former) / New			Risk Level	Current Treatment	RAG	Comments / Further Treatment Proposed
			P	I	Σ				
<p>Information Management* / Security failure to -</p> <p>a) comply with statutory or regulatory requirements</p> <p>b) manage technology</p> <p>c) manage organisational resources</p> <p>Deliberate: unauthorised access and theft or encryption of data.</p> <p>Accidental: loss, damage or destruction of data</p>	<p>Lead Member for Finance and Assets, Information Security & IT</p> <p>Senior Information Risk Owner (SIRO)</p> <p>Director Legal & Governance</p>	<ul style="list-style-type: none"> Inability to access/use the e-information systems. Severe financial penalties from the Information Commissioner Lawsuits from the public whose sensitive personal information is accessed causing damage and distress. <p>*Information management is concerned with the acquisition, custodianship and the distribution of information to those who need it, and its ultimate disposition through archiving or deletion. Information security is the practice of protecting information by mitigating risks such as unauthorised access and its unlawful use, disclosure, disruption,</p>	(4) 3	(4) 4	(16) 12	(H) M	<p>1. Appropriate roles:</p> <ul style="list-style-type: none"> SIRO has overall responsibility for the management of risk Information and information systems assigned to relevant Information Asset Owners (IAO's) Department Security Officer (DSO) the Information Governance & Compliance Manager has day-to-day responsibility for the identification of information risks and their treatments 'Stewards' assigned by IAO's with day-to-day responsibility for relevant information. <p>2. Virus detection/avoidance:</p> <p>Anti-Malware report – no significant adverse trends identified which indicates that improved security measures such as new email and web filters are being successful in intercepting infected emails and links.</p> <p>3. Policies / procedure:</p> <p>Comprehensive review and amendment of the retention and disposal schedules / Information Asset Registers,</p> <ul style="list-style-type: none"> current and tested business continuity plans / disaster recovery plans employee training/education tested data/systems protection clauses in contracts and data-sharing agreements Integrated Impact Assessments (IIA) disincentives to unauthorised access e.g. disciplinary action <p>4. Premises security:</p> <ul style="list-style-type: none"> Preventative maintenance schedule Frequent audits at Stations and inventory aligned to asset management system. <p>5. Training:</p> <p>The biennial "Responsible for Information" training supplemented by the National Cyber Security Centre's</p>	A	<p>5 April 2022 SMB Meeting</p> <p>Recommended that Risk Score and RAG status remain at present levels in light of National Cyber Security Centre guidance in relation to heightened virus and malware risks following measures taken by UK, EU, US and other countries in response to the Russian invasion of Ukraine. ICT Manager has been appointed as Single Point of Control for liaison with the Home Office in relation to related cyber risks in addition to other control measures already in place.</p> <p>21 June 2022 SMB</p> <p>Against South-East Government Warning, Advisory and Reporting Point (SEGWARP) criteria, due to interventions applied by ICT, BMKFA's email security ranking has improved since last evaluated in March 2022.</p> <p>20 September 2022 SMB</p> <p>In August Oxford Health NHS foundation trust reported that it was the subject of a ransomware attack, declaring a critical incident over the outage which targeted systems affecting its patients' care and its finance system. A reminder to BFRS staff about the danger of 'phishing' by which ransomware can be introduced to BFRS systems was published on the intranet.</p> <p>18 October 2022 SMB</p> <p>The Data Protection and Digital Information Bill (DPDI Bill) was introduced into Parliament on 18 July 2022. The second reading of the DPDI Bill did not take place on 5 September</p>

Appendix 3 - Corporate Risk Register – as at 21 February 2023

		<p>deletion and corruption. As more and more information is held electronically risks have become systems, as well as process and people based and are therefore vulnerable to cyber-attacks. Cyber-crime is unrelenting and issues arise at a greater frequency than existing intrusion attempts can be resolved. As such, this is a constant on the CRR.</p>					<p>new e-learning package 'Top Tips for Staff' which has been built into the Heat training platform as a mandatory biennial package.</p>	<p>2022 as scheduled, with a new date not yet published. The potential effects of the DPDI Bill on the Authority if it were to be enacted in substantially the same form have yet to be fully evaluated, however they will likely reduce the resources needed to achieve regulatory compliance.</p> <p><u>15 November 2022 SMB</u> No change to risk score or RAG status</p> <p><u>17 January 2023 SMB</u> The UK Government Resilience Framework , published by the Cabinet Office 19 December 2022 reported that 39% of all UK businesses reported a cyber breach or attack in 2022 and warns of the risks of a Hostile State using cyber to disrupt emergency services operations, or malicious communications to reduce public cooperation with emergency services and authorities in a crisis.</p> <p><u>21 February 2023 SMB</u> Since last reported to the O&A Committee (20 July 2022), against South-East Government Warning, Advisory and Reporting Point (SEGWARP) criteria, BMKFA’s email security ranking continues to improve and is expected to improve further with the installation of MTA-STS (Mail Transfer Agent Strict Transport Security)</p>
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Appendix 3 - Corporate Risk Register – as at 21 February 2023

Risk Description	Resp.	Consequences if Untreated	Risk Score (Former) / New			Risk Level	Current Treatment	RAG	Comments / Further Treatment Proposed
			P	I	Σ	HML			
Risk of resurgence of Covid-19 and / or seasonal influenza in 2022/23	Lead Member for Health and Safety and Corporate Risk	Increased levels of sickness absence amongst staff.	(4)	(3)	(12)	(M)	<ul style="list-style-type: none"> Maintenance of sanitisation regimes in all Authority workplaces Confirmed Covid established as absence type Free seasonal flu jabs available to all staff. Pandemic management plan in place 	L	<p>5 April 2022 SMB The effect of the vaccine programme and residual control measures continues to keep staff Covid related staff absence levels within manageable levels. The ability to provide staff with access to Lateral Flow Tests remains to assist with infection control. No change to risk score or RAG status recommended.</p> <p>21 June 2022 SMB Case rates are currently low across the country and whilst staff are still contracting coronavirus, absence levels are lower than experienced previously. We continue to monitor the situation, as the media is starting to suggest that there are early indications of cases starting to rise once again, especially in Scotland.</p> <p>20 September 2022 SMB After a peak of infections during July, cases have reduced once again. The booster programme is underway for selected population groups, and BFRS is offering a free Flu vaccination to all staff this autumn. As we approach winter pressures and expect further rises in Covid infections, we continue to monitor this risk, which can translate to high staff absence levels when local transmission is high. Learning from this winter period will inform any decisions to close this corporate risk in the future</p> <p>Flu vaccinations for employees taking place in October and November, three locations across the county.</p> <p>18 October 2022 SMB Case numbers are on the rise again nationally, indicating another possible wave of infections. Staff absence has increased in recent weeks but remain within previously experienced levels.</p>
	Chief Operating Officer	Potential degradation of capacity or capability to deliver key services to the public and / or sustain supporting functions.	(4)	(2)	(8)	(M)			

Appendix 3 - Corporate Risk Register – as at 21 February 2023

								<p><u>15 November 2022 SMB</u> No change to risk score or RAG status</p> <p><u>17 January 2023 SMB</u> Whilst the media report fluctuating levels of Covid and high levels of influenza within the community, short term absence remains at tolerable levels. Covid guidance has been updated to become more generalised “winter viruses” and the last remaining covid specific controls are being closed or subsumed into BAU. Notwithstanding a resurgence of any pandemic remains a risk to the Authority, the Covid pandemic is now BAU. Covid19 group meeting 10 January, report to February BTB to present implementation plan.</p> <p><u>21 February 2023 SMB</u> Report to February SMB, implementation plan, proposal for 1 April 2023 implementation. Pandemic group to meet mid-March to ensure actions completed. Communications to be worked on. Probability score decreased to 3 (Green RAG status).</p>
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Risk Description	Resp.	Consequences if Untreated Risk Occurs	Risk Score (Former) / New			Risk Level	Current Treatment	R A G	Comments / Further Treatment Proposed
			P	I	Σ	HML			
Court of Appeal ruling on the McCloud / Sargeant cases: potential impact on staff retirement profile, resourcing to implement required changes and financial impacts thereof.	Lead Member for Finance and Assets, Information Security & IT	Failure to discharge statutory duties. Failure to comply with legal requirements. Unknown / unquantified budgetary impacts.	(5) 4	(3) 3	(15) 12	H M	<ul style="list-style-type: none"> Potential impacts on costs to be factored into future Medium-Term Financial Planning process. Recruitment of dedicated specialist resource to evaluate requirements arising from the Court of Appeal ruling and implement necessary administrative changes. 	M	<p><u>19 October 2021 SMB</u> The LGA and the FBU have identified a mutually acceptable framework for handling immediate detriment cases, to assist all parties prior to completion and implementation of the McCloud / Sargeant remedying legislation. A paper will be presented to the meeting of the Executive Committee on 17 November 2021 recommending that the Service adopts this framework. The framework will have internal resource implications for the Service, as well as resourcing implications for its pension administrator.</p> <p><u>18 January 2022 SMB</u> On 17 November 2021 the Executive Committee adopted the Framework with the proviso that the timescale for payments may be extended where it is beneficial to the recipient and the Service to do so. On 29 November 2021 the Home Office withdrew its informal and non-statutory guidance on processing certain kinds of immediate detriment case ahead of legislation, with immediate effect. However, the MoU and the accompanying Framework is separate from, and is not subject to or dependent on, any guidance issued in relation to immediate detriment before the legislation comes into force.</p> <p><u>22 February 2022 SMB</u> No changes to the risks identified since the meeting on 18 January 2022.</p> <p><u>5 April 2022 SMB</u> Staff retirement trends remain manageable with near term exits effected by 31 March 2022, following which remaining affected staff revert to the revised 2015 scheme. Potential financial risks arising from the 4 yearly revaluation of the scheme will be mitigated</p>
	Director Finance & Assets								

Appendix 3 - Corporate Risk Register – as at 21 February 2023

									<p>as part of the MTFP process. No change to risk score or RAG status recommended.</p> <p><u>21 June 2022 SMB</u> Claimants’ representatives have submitted schedules of test claimants for the purposes of the levels of financial awards to be paid by employers for ‘injury to feelings’. The LGA’s position is that employers should be recompensed by government for any awards.</p> <p><u>20 September 2022 SMB</u> No significant developments to report. Monitoring continues. No change to risk score / RAG status.</p> <p><u>18 October 2022 SMB</u> Cases are being processed as they arise. A provision of circa £250k had been made in the 2020-21 financial year to cover potential awards in relation to the ‘injury to feelings’ claims (referenced 21 June 2022). However, this amount is now available to use for other purposes, as the LGA confirmed on 14 October 2022 that all the settlement payment costs for FBU claimants will be met by the Government and that funds will be provided to FRAs before any payments are made to FBU claimants by FRAs</p> <p><u>15 November 2022 SMB</u> No change to risk score or RAG status</p> <p><u>21 February 2023 SMB</u> No significant developments to report. Monitoring continues. No change to risk score / RAG status.</p>
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Appendix 3 - Corporate Risk Register – as at 21 February 2023

Risk Description	Resp.	Consequences if Untreated Risk Occurs	Risk Score (Former) / New			Risk Level	Current Treatment	RAG	Comments / Further Treatment Proposed
			P	I	Σ	HML			
<p>Increased risk of wildfires, flooding, gales and altered hydrology due to effects of climate change.</p> <p>UK Climate Change Risk Assessment 2022 (publishing.service.gov.uk)</p>	<p>Vice Chairman of the Authority.</p> <p>Chief Operating Officer.</p>	<p>Failure to protect people from the risks associated with climate change including potential damage to:</p> <ul style="list-style-type: none"> • Infrastructure and local businesses • Housing • Agriculture • Food production and distribution • Forestry • Heritage • Sensitive environments • BFRS premises (building fabric) • Education • CNI sites <p>Inability to effectively respond during extreme weather events.</p> <p>Inability to effectively deal with increasing incidents within recycling, electricity generation and distribution, largescale battery storage, and electric/hydrogen fuelled vehicles.</p>	4	3	12	M	<p>Provision of National Operational Guidance programme which adapts to changing environment. Adoption of guidance as best practice across Thames Valley. Strategic gap analysis underway to identify and close gaps relative to national best practice.</p> <p>Provision of equipment and training to deal with wildfire, water rescue and flooding, and extreme weather events. Adverse weather procedure in place and business continuity plans for all sites. Research and development officer continues to identify new equipment and practice to mitigate emerging risks (e.g. new equipment to reduce risk involving fires with photovoltaics)</p> <p>Access to and provision of specialist tactical advisors through national resilience framework.</p> <p>Urban Search and Rescue team in-service equipped to deal with major building/infrastructure collapse</p> <p>Specialist boat rescue capability situated in north and south of county. Both included on national asset register. All staff trained appropriately in working in flood water.</p> <p>Site-specific risk assessments and risk information for high risk sites – being expanded to include broader risks such as wildfire, water rescue and flooding and transport. Access to wildfire severity index and flood forecasting data to assist planning.</p> <p>Targeted national and local prevention messaging to mitigate risks at key points in the calendar (e.g. water safety summer/winter – Barbecues spring/summer – Chimneys – Autumn).</p>	A	<p>20 September 2022 SMB: Added to Corporate Risk Register.</p> <p>The likelihood and impact of extreme weather-related incidents has been reviewed and escalated following the exceptional summer conditions which stretched the sector beyond what was previously foreseeable.</p> <p>This has prompted a focus to ensure our capabilities are prepared for future similar events, which are now foreseeable to occur again.</p> <p>The Operational debrief process of the major incidents will capture learning to inform future decisions. Where appropriate this will be shared nationally with other Services and agencies.</p> <p>The terms of reference for the Strategic Infrastructure Resilience Group (SIRG) are to be reviewed to include analysis of current capability against foreseeable risks.</p> <p>The Service will explore possibilities of short-term adaptations to existing capabilities and consider long term requirements to inform development of new Community Risk Management Plan</p> <p>Consider any recent PESTEL factors that may have increased the risks and potential impacts to inform the next CRMP, e.g. expanding rural/urban interface increasing wildfire risks, or increased risks of flooding etc.</p> <p>The operational debriefs for the summer major incidents are underway for a ‘Lessons Learned’ report relating to extreme heat conditions experienced in July</p> <p>The NFCC is also planning to capture national work on learning and capability gaps</p>

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						<p>Back-up power generators to protect emergency response sites from power outages. Regular building surveys from facilities team. Fleet replacement programme ongoing.</p> <p>Bunkered fuel stocks and establishing fleet of alternative fuel vehicles where appropriate to mitigate risk of fuel disruption</p> <p>Strategic infrastructure group in place to horizon scan and ensure preparedness for future risks.</p> <p>Engaged with NFCC to identify and prepare for longer term “fit for the future” considerations</p> <p>Engaged in local resilience groups for flood management</p> <p>Isotonic supplements and cool boxes added to appliance inventories</p>	<p>Potential to use Northumberland FRS for Wildfire risk assessment, and learn from other services who are more influenced by prominent wildfire risks</p> <p>Impact of extreme spate / simultaneous demand risks on operating model / capacity gap to feed into future community risk management planning.</p> <p><u>18 October 2022 SMB</u> As per September update. The debrief/operational learning process is progressing through the operational assurance team and a report will be presented to the Authority once complete.</p> <p><u>15 November 2022 SMB</u> No change to risk score or RAG status.</p> <p><u>17 January 2023 SMB</u> Quotes sourced to adapt two existing 4x4 vehicles for wildfire/small fires purposes.</p> <p>Exploring options to enable existing Iveco 7.5 tonne fire appliance to be resourced as a specialist wildfire appliance.</p> <p><u>21 February 2023 SMB</u> Quotes and finance secured for 2 wildfire vehicle adaptations, and Iveco 4x4 to be recategorized as a specialist 4x4 appliance – training / fleet requirements being explored.</p>
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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 15 March 2023

Report title: Updated Code of Conduct (V4.0)

Lead Member: Councillor Gary Hall, Lead Member - People, Equality and Diversity and Assurance

Report sponsor: Mick Osborne; Chief Operating Officer / Deputy Chief Fire Officer

Author and contact: Faye Mansfield, HR Advisory and Development Manager

Action: Decision

Recommendations:

1. The Code of Conduct, as detailed in Appendix one, is approved for presentation at the Executive Committee for adoption.
2. The consultation feedback, as detailed in Appendix two, is noted.

Executive summary:

The Authority's Code of Conduct provides employees with an understanding of the standards expected when performing duties as an employee and guides behaviour, placing an obligation on all employees to take responsibility for their own conduct.

The Code of Conduct supports the overarching employment-related policy themes and is, therefore, compliant with the strategic direction of the Authority on employment-related policy matters, and supports delivery of corporate objectives.

This report presents the updated Code of Conduct (Appendix one), which has been reviewed in line with normal practice. This document has undergone formal consultation and all feedback has been considered and incorporated into the updated document where appropriate. Apart from accepted minor amendments, changes are shown as either additional text underlined (underlined) or deleted text struck through (struck through).

Appendix two details feedback received during the formal consultation process and responses to each, as incorporated into the updated Code of Conduct. As noted, some changes have been made to the document, such as refining the wording with standards of dress and appearance in Section 15 to focus on the key objective of health and safety and to recognise the importance of self-expression within the confines of a professional working environment.

In addition, minor amendments have been made to the document to ensure relevance to current working practices and alignment to other procedures.

If approved, this document will be presented to the Executive Committee with recommendations for adoption. The approved document would then be published both internally and externally as the Authority's Code of Conduct. This document will be monitored by Human Resources, with a full review undertaken after three years from the date of publication. However, outcomes of any wider reviews may require that changes to the Code of Conduct be considered to ensure it remains fully aligned with the Authority's key strategic documents.

Financial implications:

There are no direct financial implications arising from this report.

Risk management:

If managers and employees do not have directional guidance from fit for purpose procedures aligned to the corporate objectives, there is a risk of potential employment relations issues and a non-consistent management approach.

On a three-yearly or risk critical basis, employment related procedures and guidance notes are amended or created to support each employment-related policy theme.

Legal implications:

All procedures give due regard to appropriate legislation and best practice.

Privacy and security implications:

All procedures give due regard to appropriate legislation and best practice.

Duty to collaborate:

The [Policing and Crime Act 2017](#) requires the Authority to consider opportunities for collaboration with the police and ambulance services.

To support collaborative working, sharing of resources and working across boundaries, the Authority will continue to collaborate with others in the development of employment related policies and procedures where appropriate.

Health and safety implications:

There are no health and safety implications arising from this report.

Environmental implications:

There are no environmental implications arising from this report.

Equality, diversity, and inclusion implications:

An Impact Assessment has been completed as part of the update. There are no identified adverse impacts on any protected characteristics.

Consultation and communication: Stakeholder communication is a significant element of successful implementation of employment related procedures.

Following approval of the updated Code of Conduct, this document will be communicated to employees in accordance with usual practice. This will be followed

up as part of a suite of training and awareness sessions during 2023/24, which will target understanding of the Authority’s values along with other key standards of behaviour.

Background papers: The Public Interest Disclosure Act (1998)

<https://www.legislation.gov.uk/ukpga/1998/23/contents>

Report to Overview and Audit held 13 March 2019 – Updated Code of Conduct

<https://bucksfire.gov.uk/authority/overview-and-audit-committee-meetings-2019/>

Appendix	Title	Protective Marking
1	Updated Code of Conduct	
2	Consultation feedback	

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1. Changes since the last version

Current version 4.0 document reissued following a review. Minor amendments have been made to the previous version 3.0. This document will be monitored by Human Resources and reviewed after three years from the date of publication unless there is need to review earlier.

Document Author: HR Advisory and Development Manager

Information Asset Owner: Head of HR

Approval: Executive Committee on recommendation from the Overview and Audit Committee

Please note that as Service Documents are frequently updated, if you print a document, its accuracy cannot be guaranteed. Always check the intranet for the latest version.

2.0 Index

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3.0 Purpose and scope

Buckinghamshire & Milton Keynes Fire Authority (the Authority) is a publicly accountable body, which manages Buckinghamshire Fire & Rescue Service (the Service) on behalf of the public. The Service will:

- Ensure that all employees are aware of the vision, values and behaviours expected within the workplace
- Improve the Service's performance through building a diverse workforce
- Ensure employees understand how the Service operates, in order to be as effective as possible within their role

The Service's vision is to ensure that:

"Buckinghamshire and Milton Keynes are the safest areas in England in which to live, work and travel."

Underpinning everything the Service does is a set of values, which are aspirational for all employees where they engage with others; be it with the public, partner agencies or colleagues. These values are:

- Service to the Community – we will serve the community by:
 - Working with all groups to reduce risks
 - Treating everyone fairly and with respect
 - Striving for excellence in all we do
 - Being answerable to those we serve
- People – by everyone practising and promoting:
 - Fairness and respect
 - Recognising commitment and the achievement of excellent service
 - Honesty and trust
 - Opportunities to develop and learn
 - Co-operation and inclusive working
- Diversity – we value diversity in our Service and in the community by:
 - Treating everyone fairly and with respect
 - Challenging prejudice and discrimination
 - Creating opportunities to meet the different needs of people and the communities



- Promoting equal opportunities in terms of recruitment, promotion and retention
- Improvement – we value improvement at all levels of the Service by:
 - Accepting responsibility for our performance and actions
 - Being open-minded and receptive to alternative approaches
 - Learning from our experiences
 - Supporting others to enable them to achieve their goals
 - Encourage innovation and creativity

These values will be reflected throughout the Service's employment related policies and procedures policy themes and will continue to be utilised as corporate and public safety plans are developed and implemented.

The public expect the highest standards of professional conduct from all employees. This Code provides information for employees on the ~~minimum~~ expected standards of professional conduct. It is not exhaustive and does not address every possible circumstance. Simply because a particular action may not be addressed within the Code, does not condone that action by its omission.

Supplementary Codes of Conduct are applicable for Councillors and Co-opted Members of the Service and Members of the Local Pension Board.

The Service acknowledges the Core Code of Ethics for Fire and Rescue Services, which complement and support the Service's own vision and values, which forms part of everything we do. The Principles in the Core Code are based on the Seven Principles of Public Life, known as the Nolan Principles. These have been tailored to suit the Fire and Rescue Services context, and the Core Code of Ethics sets out five ethical Principles in which to base behaviours on:

1. Putting our communities first - we put the interest of the public, the community and Service users first
2. Integrity – we act with integrity being open, honest and consistent in everything we do
3. Dignity and respect – we treat people with dignity and respect, making decisions objectively based on evidence, without discrimination or bias
4. Leadership – we are all positive role models, always demonstrating flexible and resilient leadership

We are all accountable for everything we do and challenge all behaviour that falls short of the highest standard



5. Equality, diversity and inclusion (EDI) – we continually recognise and promote the value of EDI, both within the Fire Service and the wider communities in which we serve
We stand against all forms of discrimination, create equal opportunities, promote equality, foster good relations and celebrate difference

These principles will be embedded within everything the Service and its employees do.

This document applies to all employees of the Service. Employees are expected to follow the principles represented within this document in all day-to-day activities, whether working online or offline and working remotely where a virtual co-presence is provided.

4.0 Roles and responsibilities

Employees at all levels are required and expected to show professional conduct and behaviour at all times. A climate of mutual confidence, trust, loyalty and respect between managers, employees and other partners is critical to achieving the corporate aims and providing a high-quality service to the public. An employee must observe this Code of Conduct whenever they:

- Conduct the business of the Service
- Conduct the business of any office to which they are appointed by the Service
- Represent the Service

All employees should demonstrate leadership skills and behaviour. Employees demonstrate these skills in different ways through leading themselves, leading others, leading the function and leading the Service. These categories are then assessed further through personal impact, outstanding leadership, service delivery and organisational effectiveness. The leadership skills are explained in depth in the NFCC Leadership Framework.

Employees who have concerns over meeting any aspect of the Code of Conduct or any concerns about impropriety or breach of the Code should discuss these with their line manager at the earliest opportunity.

5.0 Working within the Code of Conduct

Employees are expected to give the highest possible standard of service to the public and, where it is part of their duties, to provide appropriate advice



to members, managers and other employees with impartiality. Employees must perform their duties with honesty, integrity, impartiality and objectivity. This includes complying with all policies and procedures and not giving personal opinions about Service policies or procedures via any media, including social media. All employees should:

- Work reliably and diligently
- Carry out any proper instruction given by managers, including general instructions contained in policies, procedures, financial regulations and instructions, contracts, legal requirements, safety or other codes of conduct and rules applicable
- Complete accurately and honestly any document, form or record required for work. Never maliciously damage or falsify documents or records

Employees should, at all times, treat colleagues with dignity, respect and politeness. Expected behaviours are reviewed as part of the annual performance review process. If an employee believes they are directly affected by unacceptable behaviour, or witnesses any unacceptable behaviour, they should speak with their line manager or Human Resources.

Should an employee have any concern about impropriety, breach of procedure, any deficiency in the provision of the Service, it should be reported to their line manager, [alternative senior manager, Human Resources](#) or through another appropriate procedure, such as the Grievance procedure.

All employees are expected to work in accordance with the Service's published policies, procedures, guidance document, financial regulations and instructions, which describe important rules and standards. These documents can be found on the Service's Intranet.

The Service will apply this Code of Conduct consistently and fairly. Any breach of the Code may result in discipline action. Some categories of breaches (known as gross misconduct) can be serious enough to warrant discipline action up to and including dismissal. Examples of gross misconduct can be found in the Service's Discipline procedure.

6.0 Working within the law

Employees must not act or do anything without statutory authority and without following the relevant procedures.



All employees must:

- Understand the law relevant to their sphere of work
- Never break or disregard a law away from work which could damage public confidence in them or the Service, or which makes them unsuitable for the role they do

Conduct constituting a criminal offence, regardless of whether or not there has been a prosecution or conviction, could lead to discipline action where the conduct is relevant to the individual's employment within the Service.

An employee will not be dismissed or otherwise disciplined solely because they have been charged with or convicted of a criminal offence. Consideration will be given as to whether the employee's conduct or conviction merits actions because of its employment implications.

All employees are required to declare any pending charges or unspent criminal convictions. If an employee does not declare any charges or criminal conviction and these become known to the Service, this could result in discipline action. In all instances, the employee should notify either their line manager or the Duty Officer. In addition, employees should inform their line manager of circumstances where they are assisting with any police enquiries.

The Service reserves the right to take appropriate discipline action before the outcome of a police investigations or legal proceedings are known.

In the event that the Service has reasonable belief that an employee's conduct might constitute a criminal offence, the matter may be reported to the police.

~~Should an employee be found guilty of any criminal offence whilst employed by the Service, they must inform their line manager as soon as practicable. If an employee is unable to contact their line manager, they should notify a suitable alternative, such as a Duty Officer or HR Manager. If an employee is unsure about whether or not an offence should be disclosed, guidance should be sought from Human Resources. Employees must:~~

- ~~• Declare any pending charges or unspent criminal convictions they have incurred prior to or during their employment with the Service and at the time these occur~~
- ~~• Disclose any criminal charges which have been made against them~~
- ~~• Disclose any criminal offence they have been convicted of~~
- ~~• Notify the Service of any endorsement to their driving licence~~



~~The Service expects employees to work within the law. Unlawful or criminal behaviour at, or away from work, may result in a loss of trust and confidence in the employee or the Service and may result in a discipline investigation and action under the Discipline procedure. In the event that the Service has reasonable belief that an employee's conduct might constitute a criminal offence, the matter may be reported to the police.~~

7.0 Equality, diversity, and inclusion

The Service is committed to equality, diversity, and inclusion. It recognises that fairness and inclusion is fundamental to everything the Service does to achieve its aim of making the public of Buckinghamshire and Milton Keynes safer. The Service's policies, procedures and practices will be fair, open and transparent, providing equality of opportunity to all employees.

The Service believes that a workforce, which better reflects the diversity of the local residential working population, will create a stronger, more enriched, and well-informed organisation, able to meet the expectations for a modern Fire and Rescue Service. The Service will actively seek to attract talented people from all parts of the community, and to support their development and retention.

The Service promotes equality both in employment and in the delivery of its services and does not tolerate unlawful discrimination. The Service is fully committed to undertaking the duties placed on it as an employer, service provider and public body under the Equality Act (2010) and other relevant legislation and respects the rights and privacy of all.

8.0 Health, safety, and welfare

The Service takes its legal, contractual, and moral obligations as an employer seriously and aims to provide a safe and healthy place of work. Each employee has a legal obligation under Section 7 of the Health and Safety at Work Act 1974 to take reasonable care for their own health and safety and for the safety of others who may be affected by their acts or omissions. Employees also have a duty to comply with the Working Time Regulations 1998, Driving Regulations and any other health, safety and welfare legislation and guidance. Failure to do so may endanger the public and employees.

8.1 Fitness: All employees are expected to take reasonable measures to be fit for work. The maintenance of an appropriate level of fitness is essential for



health and wellbeing and will ensure employees are able to perform their roles safely and effectively.

Operational employees are required to undertake six-monthly fitness assessments to ensure they are maintaining an appropriate level of fitness to be able to perform their role safely and effectively.

8.2 Substance misuse: Employees must not report or try to report to work whilst impaired through alcohol, drugs, or other substances. The use of substances by any employee must not impair the safe, efficient running of the Service or put at risk the health, safety or welfare of its employees, suppliers, or members of the public.

Employees who test positive for drugs and/or alcohol misuse during any screening process may be subject to discipline action and will be immediately suspended from work.

8.3 Smoking: The Service is committed to the provision of a smoke free working environment. Employees are not permitted to smoke or vape:

- Indoors - this applies to all offices and work areas regardless of the occupancy. No employee or visitor may smoke/vape whilst visiting other workplaces, or whilst carrying out duties on behalf of the Service. The smoke free environment also applies to any social or community event taking place on Service premises
- Outdoors - any common access areas, regardless of whether they are accessed by employees only, public only, or both. This includes car parks, yards, and pathways. The workplace also includes the "Incident Ground" or when carrying out exercises, training, or Service public events
- Whilst representing the Service
- Vehicles - in any Service vehicle or lease vehicle and when driving in a privately owned vehicle for work purposes either as the sole driver or when accompanied by a colleague (excluding employees own personal time, i.e. travel to and from work and lunchbreaks)

Exclusion – employees may smoke/vape in Service property, occupied under the arrangements for Day Crewing Housing Provision, whilst off duty.

9.0 Privacy, data protection and information security

The Service is committed to protecting and respecting the privacy of individuals and the responsible handling of personal information.

Service Document Procedure: Code of Conduct



Buckinghamshire
FIRE & RESCUE SERVICE
we save lives

The Service collects and uses information about the people with whom they deal. The Service will also acquire information about others in the course of those dealings. These people – collectively called 'data subjects' - include employees, users of services, staff in other organisations and institutions, as well as contractors and suppliers of various kinds. The information can be factual, such as name and address, or expressions of opinion about our intentions towards individuals. It can occur in any form or format, such as word documents, databases and spread-sheets, emails, CCTV, audio recordings, photographs, paper files etc.

Any individual about whom personal data is going to be processed will be informed of the collection and use of their personal data; how long it will be kept for and with whom it will be shared. This is called 'privacy information'. The Service will provide privacy information to individuals at the time personal data is collected from them and if we obtain personal data from other sources, we will provide individuals with privacy information within one month. For further information about how personal information is dealt with refer to the [Service's 'Privacy Statement – How employee personal data is managed'](#) and ['Privacy Statement for prospective employees'](#). ~~'Dealing with requests for information procedure' and 'How employees and potential employee personal information is managed'~~.

All employees have a responsibility to ensure compliance with regulations and protecting and respecting the privacy of individuals. [This will help to ensure that all personal and otherwise confidential information is protected from inappropriate access / disclosure, loss, or corruption, whether it be in an electronic, hard copy or verbal form. Not only is this a legal responsibility, but much of the Service's information is business critical and needs to remain accurate and available.](#) Any employee acting under the authority of the Service, who has access to personal data, must not process data except on instruction as part of their role. Any breaches may lead to discipline action, which could include action up to and including dismissal.

[Employees must ensure the security of data when travelling to and from work or home and other locations as applicable. Sensitive and confidential data must be secured, encrypted and protected appropriately.](#)

[When working from home, employees must be mindful of their surroundings and the potential increase for breaches to data privacy, for example individuals external to the Service overhearing confidential conversations and gaining access to private information and documents. Employees must protect confidentiality and maintain the integrity of the Service's business whilst working from home.](#)



10. Politically restricted posts

Some posts within the Service are politically restricted under Part 2 of the Local Government and Housing Act 1989 (the LGHA 1989) (as amended). The restriction covers behaviour in politically sensitive posts and restricts the post holder's activity in the political space. This could be where an employee implements the Service's policies, gives advice to, or speaks on behalf of the Service.

Individuals will be advised if a post is politically restricted at the application stage of the recruitment process. The post holder will not be able to:

- Hold or stand for elected office
- Participate in political activities, publicly express support for a political party or undertake other activities such as canvassing on behalf of a person who seeks to be a candidate
- Speak to the public at large or publish any written or artistic work that could give the impression they are advocating support for a political party

11. Political neutrality

Employees must not do anything which compromises, or which is likely to compromise, their own political impartiality or that of others who work for, or on behalf of the Service. Amongst other things, this means employees will:

- Provide appropriate advice with impartiality
- Without fear of recrimination, bring to the attention of management any deficiency in the provision of service or any impropriety or breach of policy or procedure
- Serve the Service as a whole, i.e. all employees and not just those of, for example, a controlling political group
- Ensure that the individual rights of all employees are protected
- In advising political groups or their representatives, not compromise political neutrality and to respect the individual rights of all Councillors or groups
- When using or authorising the use by others, the resources of the Service, act in accordance with the Service's lawful requirements and not allow their own political or personal opinions to interfere with work
- Maintain political impartiality during pre-election periods and particularly around election campaigns

Councillors usually direct enquiries for information through the Chief Fire Officer/CE or Directors within the Service. However, if an employee receives a direct approach from a Councillor for information and they are doubtful about



whether it is appropriate to provide the information or about the Service's ability to supply the information, they should advise the Councillor accordingly. In all cases, the employee should speak with their line manager to establish the best approach to dealing with such matter.

12. Use of financial resources

Employees must ensure they use any public funds, vehicles or equipment entrusted to them in a responsible and lawful manner. Employees must strive to ensure value for money to the local community and to avoid legal challenge to the Service in all circumstances.

13. Appointments and other employment matters

It is against the Authority's values and unlawful for an appointment to be made on the basis of anything other than ability of the candidate to undertake the duties of the post. Employees involved in recruitment, selection and promotion decisions should ensure their decisions are made in accordance with Service procedures. Appropriate training will be given to those involved in appointment decisions.

To avoid bias or conflict of interest, an employee must not be involved in an appointment in which they may have a personal or family relationship, either within or outside the Service.

14. Secondary employment

The Service expects the highest standard of conduct from all employees. Employment or other personal interests which may impact upon, or conflict with, the Service's interests should not be pursued. Further detail can be found in the Service's Secondary Employment procedure.

Secondary employment is prohibited unless the employee has the express written permission of the Service. An approval authorising secondary employment is conditional upon the employee being compliant with the Working Time Regulations 1998 and the Working Time (Amendment) Regulations 2003.

If employees are unsure of whether they need to notify the Service of outside roles / secondary employment they should seek guidance from their line manager in the first instance who will take advice as necessary from Human Resources or the Service Monitoring Officer – Director of Legal and Governance.



Voluntary work will be looked at on a case-by-case basis, and the individual should discuss this with their line manager in the first instance. Consideration will be given to the type of role and the potential impact this may have on the individual's primary role.

15. Standards of dress and appearance

The Service expects employees to dress in appropriate business attire or uniform and to maintain a professional appearance at all times when representing the Service. Employees are expected to demonstrate good professional judgement and ~~taste and~~ courtesy to co-workers by dressing appropriately for work, whether in the workplace or working from home.

An acceptable standard of personal hygiene must be maintained by all employees. Employees should come to work having attended to their personal hygiene each day, with clean clothes and hair and free from unpleasant odours.

Line managers should ensure that employees under their supervision follow the standards of dress, are responsible for identifying cases that do not meet with this Code, and for taking appropriate action to resolve such matters.

15.1 Dress: Some roles require the wearing of uniform. If provided with a uniform, this must be worn as specified, which includes appropriate identification, ~~and not in conjunction with non-issued clothing~~. Provided uniform must not be worn whilst out of work, except for travelling to and from work, or attendance at Service functions. If uniform is to be worn for any other reason, prior written permission must be obtained from the line manager.

Employees who are required to wear personal protective equipment (PPE) which is provided by the Service must not, under any circumstances, wear alternative clothing whilst performing safety critical tasks for which PPE is provided.

Employees who wear business attire that is deemed inappropriate in the workplace will be dealt with on an individual basis. ~~Unsuitable business attire includes, but is not limited to, denim jeans, logo t-shirts, shorts, and flip-flops.~~

Employees are required to be appropriately dressed for work whilst working from home.

The Service respects the right of employees who, by the nature of their religious convictions, may choose to wear items of clothing, jewellery, or insignia at work. However, this must be appropriate for the workplace and for the role



undertaken; it cannot inhibit the employee from carrying out their role or compromise any health and safety procedures.

Particular items of uniform or corporate clothing can be provided or adjusted in order to meet the needs of pregnant women, or employees with individual needs associated, for instance, with a disability.

15.2 Jewellery and adornments: Should be kept to a minimum and must not represent a hazard when dealing with equipment or PPE or inhibit work performance. The wearing of earrings and studs is acceptable subject to the above provisions. ~~However, other visible piercings (for instance, eyebrow, lips, nose, and tongue piercings) are not considered in keeping with a professional image if an employee deals regularly with the public or represents the Service at meetings.~~ Where piercings present a hazard in the workplace, employees will be required to remove or tape up the item(s) to reduce the risk to an acceptable level. ~~At all times, jewellery should be restricted to a minimum.~~ For operational employees, facial piercings must not be worn whilst on duty, as these can become loose and therefore compromise the normal workings of the BA facemask.

Artificial eyelashes can become detached from the face, and therefore compromise the normal working of a BA facemask. For operational employees these should not be worn whilst on duty.

Fingernails (including extensions) must be kept to a length that allows PPE (any type of glove) to be worn correctly and allow the wearer to operate equipment and manipulate objects. The style and length of fingernails must not damage/pierce either surgical or nitrile gloves.

15.3 Hair: To be worn in a smart and professional manner. ~~Hairstyles such as mohicans are not acceptable. If hair is coloured or bleached, it must remain within naturally occurring hair colours.~~

~~When at incidents,~~ Employees should wear their hair so they do not put their safety and the safety of others at risk. Uniformed employees who choose to wear their hair long for religious or other reasons must maintain it in a safe manner. If wearing a helmet, hair must be completely inside the helmet or fastened back and under the fire kit. Flammable styling products are not to be used by operational employees.

The maintenance of hair to a safe and satisfactory standard will rest with the individual; however, the line manager will be responsible for ensuring that hair is



worn in a manner that does not jeopardise the health and safety of themselves or others whilst at work.

Hair, including facial hair can compromise the seal of a facemask. All operational employees have a responsibility to ensure an adequate seal is maintained whilst wearing Breathing Apparatus (BA) as laid out in the BA set general checks. Operational employees must also comply with the Service's [Maintaining Safe and Effective Respiratory Protective Equipment procedure](#) Facial Hair and Cosmetics procedure and ensure that the integrity of the facemask is not detrimentally affected by the wearing of cosmetics. [In addition, hair must not compromise the fit of the fire helmet or any other article of PPE, impeding hearing or vision and/or presenting a risk of entanglement or distraction.](#)

15.4 Tattoos: Any tattoos considered discriminatory, violent, profane, or intimidating are prohibited.

~~For those employees engaged in community facing roles, the Service prohibits visible tattoos, primarily on the hands, face and above the collar line. Where tattoos are visible, these should be discreet and in keeping with the professional image of the Service.~~

~~For those employees in non-community facing roles, where tattoos are visible, these should be discreet and in keeping with the professional image of the Service.~~

Employees may be requested to cover tattoos, for example by wearing long sleeved shirts where there is likelihood that they may cause offence or project an unprofessional image.

~~For those employees, who in the absence of there being a previously defined procedure, have chosen to have what are termed visible tattoos, a professional discussion between the line manager and the individual concerned should take place, to make clear the future expectations required of them. This may include determining what work-related activities will require the covering of the visible tattoos (where practicable).~~

~~For employees considering a new tattoo, it is recommended they speak with their line manager in the first instance, to remove any uncertainty with regards to what constitutes being a visible or unacceptable tattoo. The line manager must determine the suitability of the tattoo being proposed and whether it will comply with the professional image of the Service.~~



An employee, who chooses to get a tattoo that the Service deems as unacceptable, may be requested to get the tattoo removed at the employee's expense if it is not practicable for the tattoo to be covered up.

16. Relationships

There is an expectation that employees inform the Service of any relationships they may have with other members of staff. The definition of relationship in this circumstance is:

- Spouse or partner
- Siblings
- Parents/grandparents
- In-laws
- [Colleagues dating](#)
- Any other relationship with another colleague within the Service which could be viewed as a conflict

Personal relationships that may result in a conflict of interest are:

- Participating in any recruitment, selection, and promotion activity where there is a personal relationship with a candidate
- Line management responsibility
- Providing input into any performance appraisal or development
- Providing input into any recommendation for salary or reward

16.1 Councillors: A role may require an employee to give advice to Councillors on the Fire Authority, independent Members of the Fire Authority and Members of other Authorities. Mutual respect between employees, Councillors and independent Members is essential. Close personal familiarity between employees and individual Councillors can damage the relationship and prove embarrassing to other employees and Councillors. It should therefore be avoided, or if they exist, they should be declared.

16.2 Contractors: All relationships of a business or private nature with external contractors or potential contractors should be made known to the employee's line manager. Orders and contracts must be awarded on merit, by fair competition between other tenders, and no special favour should be shown in the tendering process. Particular care needs to be taken in relation to businesses which the employee is aware are either run by, or employ, in a senior or relevant management capacity, either existing or former employees, friends, partners or relatives.



All relationships of a personal or private business nature, whether previously or currently held, with external contractors, contractors bidding for contracts, the purchasing of goods or services must be reported to the employee's line manager for inclusion in the relevant Register of Interests.

17. Disclosure of information

There is a statutory responsibility that requires certain types of information to be made available to Councillors, auditors, government departments, service users and the public. The Service itself may decide to be open about other types of information, some of which is posted on the website. Employees must not use any information obtained in the course of their employment for personal gain or benefit, nor should they pass it on to others who might use it in such a way.

It is expected that some employees will have contact with the media when appropriate to their role, e.g. information about operational incidents, proactive use of the media to support community safety activities, or other work related activities. It is imperative that no personal or personal sensitive information is shared with the media or any information that, together with other information likely to be - or come into - their possession, could lead to the identification of an individual without the individual's consent.

Unauthorised or improper use of Service information is a serious offence and will be dealt with in accordance with the Discipline procedure, which may include action up to and including dismissal.

Employees privy to Service information on tenders or costs for either internal or external contractors should not disclose that information to any unauthorised party or organisation, including any other potential bidder whether internal or external.

18. Counter fraud and corruption

The Service expects all members, employees, consultants, contractors, suppliers and partner organisations, to act honestly and with integrity and to safeguard the public resources for which they are responsible, and to provide any help, information and support that is necessary to deal with fraud and corruption. The Service will not tolerate any level of fraud or corruption; consequently, any case will be thoroughly investigated and dealt with appropriately. The Service is committed to ensuring that opportunities for fraud and corruption are reduced to the lowest possible level of risk.



The Service will include appropriate clauses in its contracts about the consequences of fraud, bribery and corruption; evidence of such acts is likely to lead to a termination of the particular contract and may lead to prosecution. In respect of employees, the Service's discipline rules are such that fraud and corruption are considered to be potential gross misconduct and if proven, will normally result in dismissal.

It is a serious criminal offence for an employee to seek to influence the placing of a contract by or from the Service through:

- The receiving or giving of any gift, loan, fee, reward or advantage, or taking inappropriate action or failing to take action when there is a clear need to do so, or
- By showing favour, or disfavour, to any person or organisation

An employee must not take advantage of their position within the Service, for example:

- By acquiring goods or services at a preferential rate which would not normally be available to other employees
- By acquiring goods or services at a reduced rate because a contractor or those bidding for contracts in the employee's area of work, or another person or body seeking influence with the Service treats the employee, their relatives or friends more favourably than others
- By accepting gifts or hospitality from a contractor or those bidding for contracts with the Service or any other person or body seeking influence with the Service
- Employees may be offered goods and services at a reduced rate by one of the Service's suppliers. If this reduced rate is widely publicised as being available to all Service employees, then the purchase of these items would not generally need to be registered. However, if an employee is in a position to influence the purchasing decisions of the Service in relation to these items, they must register them in accordance with the Register of Interest. Account would need to be taken of the level of authority that the employee had in relation to the decision making and the number of checks in place involving other levels of authority
- A relationship between a supplier of goods and/or services and the Service, should not affect the purchasing practice of an employee in a situation where the prices to the public are published and the employee is purchasing at the published prices. Therefore, an employee would not need to register where they purchase their weekly shopping, for example
- However, where there is a general expectation that prices are open to negotiation and an employee is responsible for advising on purchasing



decisions relating to those items, it would be appropriate for the employee to register this

19. Whistleblowing

Employees have a legal right and duty to report any concerns if they have reasonable belief that wrongdoing may be occurring or may have occurred within the Service.

A structured mechanism is available for employees to raise any serious concerns about any aspect of the Service's work without the risk of subsequent detriment or disadvantage. Employees are encouraged to raise serious concerns within the Service initially, rather than overlooking a problem or blowing the whistle outside. Further information can be found in the Whistleblowing procedure.

The Public Interest Disclosure Act 1998 protects employees from reprisal, victimisation or harassment at work if they raise a concern in good faith. The Service will take seriously any concerns raised that are subsequently proven to have been made maliciously. Any employee who is found to have acted maliciously, may be subject to the Discipline procedure. If, however, an employee raises a concern in good faith that is not later confirmed by an investigation, no action will be taken.

20. Hospitality, benefits and gifts

The Service is funded almost entirely from public funds, either through grants from central government (funded through general taxpayer), or through council tax, funded from the local taxpayer. It is essential that we can demonstrate the highest standards of probity in general, and specifically in relation to its dealings with third parties. These relationships are a source of considerable interest and subject to close scrutiny, both through formal and regular channels such as auditors, and also through channels such as Freedom of Information requests. All employees must comply with any requirements of the Service; to register or declare interests; and to declare hospitality, benefits or gifts received as a consequence of their employment within the Service.

This Code covers both the receipt and offering of hospitality and gifts. Offers of hospitality and/or gifts must be registered as they are received. It is not appropriate for these to be done on an annual basis.



A Register of Interest will be kept securely under the control of the Director of Legal and Governance.

Line managers who receive a declaration of personal interest should discuss the circumstances with the Director of Legal and Governance, who will determine what action should be taken to safeguard the Service's interest. This may, for example, result in a decision that the employee concerned should not engage in the particular work activity that has given rise to the declaration. Such a decision might also arise if an employee had indicated that they were not prepared to disclose an interest which the Director of Legal and Governance reasonably believes may have a detrimental impact on the Service's interest taking into account the role of the employee concerned.

20.1 Hospitality: The utmost discretion must be exercised in accepting offers of hospitality from contractors, potential contractors or their representatives, or from other organisations or individuals involved in commerce. Whether hospitality can suitably be accepted depends on the nature and on the circumstances and a precise rule cannot be laid down. Generally speaking, all hospitality, including reciprocal hospitality, should be such as would seem to be reasonable and appropriate in the circumstances.

Employees should only accept offers where there is a genuine organisational need to impart information or represent the Service in the community. Offers to attend purely social or sporting functions should not generally be accepted unless the Service specifically wishes to be represented. All offers of hospitality must be recorded on the relevant Register of Interests and those accepted must additionally be authorised by the line manager.

Acceptance of hospitality through attendance at relevant conferences and courses is acceptable where it is clear the hospitality is corporate rather than personal and offered to the Service rather than the individual employee on a personal basis. Employees should obtain the consent from the line manager in advance, and it must be recorded on the Register of Interests.

20.2 Offering hospitality: Service funds should not normally be used for offering hospitality to third parties. Only in exceptional circumstances, Senior Officers may be in a position where they are required to provide hospitality (e.g. buying lunch for the purpose of managing the reputation of the Service). For any officer other than the Strategic Management Board the need to incur such expenses must be approved in advance by a Senior Officer.



Catering (including refreshments such as tea/coffee and biscuits) may be provided for formal meetings with external bodies in certain circumstances, for example, if meetings take place outside normal office hours. Catering for meetings will not normally be provided where no external guests are present, even if these meetings are arranged over a lunchtime period, it is expected that employees would provide their own lunch as any normal working day.

Accommodation should not normally be provided for third parties. Consultants and advisors working with and for the Service should provide their own accommodation and subsistence.

20.3 Gifts: ~~As a general rule,~~ Employees should not accept significant personal gifts from clients, contractors, members of the public and outside suppliers. Gifts, such as wines or spirits, which are given to individuals, must not be accepted. However, the Service allows employees to keep insignificant items of token value such as promotional pens, diaries etc.

Service employees must not accept personal payments from clients, contractors, members of the public or outside suppliers. Cash and monetary gifts should always be refused. An employee declining a gift should do so politely and, where practical, return it to the donor with an explanation as to why it cannot be accepted. Where returning the gift is likely to be expensive or inconvenient, it should be donated to a suitable charity and the donor advised of this and politely requested not to make similar gifts in the future.

Whether a gift (including a gift offered to a relative or partner) is accepted or refused, the employee's line manager should be informed, and the circumstances should be recorded on the Register of Interests.

21. Sponsorship – giving and receiving

Where an outside organisation wishes to sponsor or is seeking to sponsor a Service activity, whether by invitation, tender, negotiation or voluntarily, the basic conventions concerning acceptance of gifts or hospitality apply. Particular care must be taken when dealing with contractors or potential contractors.

Where the Service wishes to sponsor an event or service and an employee is involved in some way in consideration of the application, the employee or individuals connected to that employee must not benefit from such sponsorship without there being full disclosure to the line manager for inclusion on the Register of Interests. Similarly, where the Service through sponsorship, grant



aid, financial or other means, gives support in the community, employees should ensure impartial advice is given and there is no conflict of interest involved.

22. Acceptable use of technology

Employees should not do anything which would risk the integrity of the Service's information or information systems. This can include the use of unauthorised or unlicensed software on the Service's system.

The Service provides access to ICT systems to support its business activities. During the working day these ICT systems should only be used to access role-related information.

The Service allows limited personal use of the internet and email for the duration of an authorised break or prior to the start or at the end of a working day. Any personal use must be in accordance with the Service values and current legislation and must not disrupt the system. [Employees are not to use their work email address for personal use.](#)

The Service accepts that employees may bring in their personal devices into work. Whilst at work, all personal devices must be on silent and kept securely by the employee. The Service accepts no liability for loss or damage to personal property.

To help protect users from accidentally accessing inappropriate sites e.g. sites that hold unlawful, obscene, or other materials / images which conflict with Service values, a number of sites are blocked. The list of websites which are blocked is continually reviewed and revised. If a user accidentally visits a site which they feel to be inappropriate, they must notify the ICT Department immediately.

Employees should be aware that use of Service ICT resources is presumed to be for work purposes and is therefore subject to monitoring for inappropriate use.

22.1 Protecting the Service's business reputation: All employees are responsible for protecting the corporate reputation of the Service. Employees must not post libellous or defamatory statements about the Service, clients, suppliers and vendors, and other affiliates and stakeholders. Employees should also avoid social media communications that might be misconstrued in a way that could damage our business reputation, even indirectly.



Employees should make it clear in social media postings that they are speaking on their own behalf when communicating via social media, write in the first person and use a personal email address when communicating via social media.

Employees are personally responsible for what they communicate in social media. What is published might be available to be read by the masses (including the organisation itself, future employers and social acquaintances) for a long time. Keep this in mind before posting content.

If an employee discloses their affiliation as an employee of the organisation, they must also state that their views do not represent those of the Service. An employee could state "the views in this posting do not represent the views of my employer". An employee should also ensure that their profile and any content posted are consistent with the professional image presented to clients and colleagues.

Employees must avoid posting comments about sensitive business-related topics, such as performance. Even if they make it clear that their views on such topics do not represent those of the Service, comments could still damage reputation.

If an employee is uncertain or concerned about the appropriateness of any statement or posting, they should refrain from making the communication until it is discussed with their line manager.

If an employee sees content in social media that disparages or reflects poorly on the Service or its stakeholders, they should contact their line manager.

22.2 Respecting intellectual property and confidential information:

Employees should not do anything to jeopardise confidential information and intellectual property through the use of social media.

In addition, employees should avoid misappropriating or infringing the intellectual property of companies and individuals, which can create liability for the Service, as well as the individual author.

Employees must not use the Service logos, brand names, slogans or other trademarks, or post any confidential or proprietary information without prior written permission from the [Director of Legal and Governance](#) Information Governance and Compliance Manager.



To protect employees and the Service against liability for copyright infringement, where appropriate, reference sources of information posted or uploaded and cite them accurately. If an employee has any questions about whether a particular post or upload might violate anyone's copyright or trademark, they should contact [the Information Governance Team before making the communication, by emailing - informationgovernance@bucksfire.gov.uk](mailto:informationgovernance@bucksfire.gov.uk). ~~Information Governance and Compliance Manager before making the communication.~~

22.3 Respecting colleagues, clients, partners and suppliers: Employees must not post anything that colleagues or clients, suppliers, vendors or other stakeholders would find offensive, including discriminatory comments, insults or obscenity.

Employees must not post anything related to colleagues, clients, suppliers, vendors or other stakeholders without their written permission.

22.4 Online and social media platforms: Employees need to exercise common sense when using social media [platforms, and online messaging Apps](#). Online conduct should not be any different to offline conduct and when posting material on social networking sites, employees should remember that what is written is in the public domain and may be seen or used by others the employee did not intend, even if they have privacy settings, or material is posted on a closed profile or group. [Employees should also be aware that out of hours activities can still be considered in the course of employment.](#)

[Inappropriate use of online and social media platforms and the sharing of material of an unprofessional nature in the course of employment will amount to wilful misconduct and appropriate discipline action will be taken, which may include action up to and including dismissal.](#)

Social media should never be used in a way that breaches any of the Service's policies and procedures. If an internet post would breach any Service procedures in another forum, it will also breach them in an online forum. For example, employees are prohibited from using social media to:

- Breach acceptable use of communications systems, information systems and internet systems policies and procedures
- Breach any obligations with respect to the rules of relevant regulatory bodies
- Breach any obligations they may have related to:
 - Confidentiality
 - Breaching discipline rules



- Defaming or disparaging the organisation or clients, business partners, suppliers, vendors or other stakeholders
- Harassment or bullying other employees in any way
- Unlawfully discriminating against other employees or third parties or breach our Equality, Diversity and Inclusion policy
- Breaching data protection (for example, never disclose personal information about a colleague online)
- Breaching any other laws or ethical standards (for example, never use social media in a false or misleading way, such as by claiming to be someone other than themselves or by making misleading statements)

Employees should never provide references for other individuals on social or professional networking sites, as such references, positive and negative, can be attributed to the Service and create legal liability for both the author of the reference and the Service.

Using the Service's insignia to promote an individual person or external organisation without approval is prohibited.

22.5 Cyberbullying: Cyberbullying is a form of bullying, harassment or victimisation that takes place online or through the use of electronic devices. Cyberbullying can occur in many different forms and some examples can include:

- Leaking sensitive information
- Sending abusive/offensive/threatening emails or messages
- Making inappropriate/threatening/offensive comments online
- Leaving individuals out of group chats but including all other team members
- Stalking or harassing colleagues online
- Propagating defamatory gossip about employees on social networking sites
- Circulating indecent or inappropriate images
- Setting up false profiles, identity fraud or identity theft
- Theft, fraud or deception over the internet
- Sending emails to bombard an employee with more work than they can handle, whilst other members of the team are not being treated the same way

~~use of information and communications technology to support deliberate and hostile attempts to hurt, upset or embarrass another person" and cite examples of cyber bullying that might include the following actions:~~



- ~~Offensive emails sending offensive emails to a colleague even if this is meant as a joke and continuing to send similar messages having already being asked to stop~~
- ~~Email threats this might also include ostensibly relatively inoffensive messages in terms of actual content where it is the implied meaning behind the message that constitutes a form of bullying. An example might be where a superior is using email to bombard an employee with more work than they can handle, whilst other members of the team are not being treated the same way~~
- ~~Posting blogs and leaving comments on social networking sites it may be that a person does not experience any direct form of cyber bullying, being unaware that the bully is posting offensive messages about them on sites in the public domain~~
- ~~Propagating defamatory gossip about employees on social networking sites~~
- ~~Threats or offensive comments sent to a person's mobile phone via SMS text messages~~
- ~~Harassment by email sending persistent emails to a person when previous email approaches have been rejected~~
- ~~Sharing a person's private data online posting personal details i.e. those which they would not normally want to share with complete strangers, such as home address and phone numbers in such a way that they become available to the general public~~

Where an allegation is made that bullying / harassment or cyberbullying has taken place, or where these instructions and guidelines are breached, an investigation will take place in accordance with and action will be taken under the Anti-Bullying and Harassment and/or Discipline procedures, whether the action has taken place in an employee's personal time or in their working time. Employees who breach any of the above procedures will be subject to discipline action, which may include action up to and including dismissal.

23. Monitoring and assurance

The Authority's Code of Conduct provides individuals with an understanding of the standards expected when performing duties as an employee and guides behaviour, placing an obligation on all employees to take responsibility for their own conduct. To ensure the highest standards of public service and provide necessary assurance to the Authority, routine monitoring of activity as specified within the Code will be carried out and reported.



Human Resources will monitor the effectiveness of this document and unless there is a need to review earlier, the document will be reviewed after three years from date of publication.

Human Resources will report any exceptions or issues arising under this document to the relevant SMT representative.

24. Document history

- OC81/01 issued September 2006
- Document updated and approved by Executive Committee on 29 July 2015
- Document updated and approved by Executive Committee on 10 July 2019

25. Consultation, publication, communication

Consultation period between September and October 2022

26. Impact Assessments

A) The Equality impact table

Assessment of impact table. Does the activity have the potential to impact differently on individuals in different groups? To complete the table ✓ the likely impact. If an EIA action plan is necessary, this can be downloaded from the Intranet.

Assessment of impact on groups in **bold** is a legal requirement. Assessment of impacts on groups in *italics* is not a legal requirement, however it will help to ensure that your activity does not have unintended consequences.

Protected characteristic	Positive	Negative	Neutral	Rationale for decision (<i>use action plan if necessary</i>)
Individuals of different ages	✓			Acknowledging and embracing diversity and promoting equal opportunities
Disabled individuals	✓			Creating opportunities to meet the different needs of individuals and promoting equal opportunities. Providing reasonable



				adjustments where appropriate to meet specific needs
Individuals transitioning from one gender to another	✓			Acknowledging and embracing diversity and promoting equal opportunities
Individuals who are married or in civil partnerships	✓			Acknowledging individuals may have relationships and ensuring they are no conflicts of interest
Pregnancy, maternity and new parents	✓			Providing reasonable adjustments where appropriate to meet specific needs
Individuals of different race	✓			Acknowledging and embracing diversity and promoting equal opportunities
Individuals of different religions or beliefs	✓			Issues of respect for and knowledge about different religious beliefs and cultural values To comply with health and safety legislation and to make operational employees as safe as possible whilst wearing breathing apparatus, the seal of the facemask cannot be compromised
Individual's gender identity	✓			Acknowledging an individual's right to be recognised as they identify
Individual's sexual orientation	✓			Acknowledging and embracing diversity and promoting equal opportunities
<i>Individuals living in different family circumstances</i>			✓	No specific impacts identified
<i>Individuals in different social circumstances</i>			✓	No specific impacts identified
<i>Different employee groups</i>			✓	No specific impacts identified
<i>Other</i>				

B) Data Protection Impact Assessment Screening Questions

If the document includes any personally identifiable information (PII) a Data Protection Impact Assessment (DPIA) will be required. This should be discussed with the Data Protection Officer and the DPIA file location referenced at this point in your document.

Where no PII is involved, it should be stated at this point in your document.

The Data Protection Officer holds the master copies of all completed DPIA in N: Common/Information Assets/DPIAs.

The DPIA needs to be reviewed periodically to ensure that any PII is adequately considered.

The DPIA template and guidance can be found [here](#).

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**Internal consultation feedback received in relation to the Code of Conduct –
Issued for consultation between 22 September 2022 to 21 October 2022**

ID no	Section	Feedback	Response to feedback
		<ul style="list-style-type: none"> • Sent to Leadership Group 22 September 2022 • Presented to Joint Consultation Forum 21 September 2022 and taken back 08 December 2022 • Workshop held with Trade Union representatives 29 November 2022 • Published on intranet for wider feedback 22 September 2022 • Presented to Business Transformation Board 05 January 2023 	
1.	3.0	<p>We would like to see a rewrite on the first step of the Nolan principles. Whilst we agree, firefighters strive to deliver the best possible service to our local communities, we cannot agree that this should come at the potential expense of firefighter in the nature of their employment. We feel uncomfortable with the wording around 'public interest, service user and community interest coming first' when this could potentially be seen to be at odds with a firefighter's rights to strike, for example.</p>	<p>The Core Code sets of five ethical principles, which have been produced specifically for Fire and Rescue Services by the National Fire Chiefs Council, the Local Government Association and the Association of Police and Crime Commissioners</p>
2.	8.3	<p>Vehicles - In relation to using a privately owned vehicle for work purposes. I do worry that the wording could be misconstrued to include travel to and from work which of course is not part of the working day and is unpaid. I think maybe the wording needs to be amended slightly.</p>	<p>Additional wording added to bullet point - 'excluding employees own personal time, i.e. travel to and from work and lunchbreaks'</p>
3.	8.3	<p>Vehicles - Perhaps rewording this will be more suitable. As it may be difficult to enforce people making their own decisions in their own vehicles, it may be more beneficial to state something like, 'When driving a privately owned vehicle for work purposes, when identifiable as a member of the authority, e.g. signage, uniform, parking permits'. If not, I am unsure how suitable it is to be in place, as if a member of staff is in their own vehicle for work businesses, will we be prohibiting smoking and vaping when an employee is working from home?</p>	<p>Noted</p>
4.	8.3	<p>Smoking - Needs some clarification as work time could constitute travel to and from work or where there is no fixed place of work. Vaping also has no known negative health effects on third parties so should we consider this to have slightly less restriction to users.</p>	<p>Noted</p>
5.	8.3	<p>Exclusion - Perhaps it would be beneficial to state members of the Authority cannot smoke/vape in provided day crewed housing, houses</p>	<p>Noted</p>

**Internal consultation feedback received in relation to the Code of Conduct –
Issued for consultation between 22 September 2022 to 21 October 2022**

ID no	Section	Feedback	Response to feedback
		<p>which are owned/leased by the Authority, e.g. Gerrards Cross Smoking inside a property will damage the property, if gardens are provided, these should be expected to be used to smoke/vape in, not inside an Authority owned/leased premises.</p>	
6.	15.1	<p>Uniform - November's BTB approved the introduction of a branded jacket for all employees. The jacket will be classed as uniform and support staff will wear the garment in conjunction with non-issued clothing whilst carrying out work activities. The first sentence therefore needs to be altered slightly</p>	<p>Wording removed from first paragraph</p>
7.	15.2	<p>Jewellery and adornments - Why is it not considered in keeping with a professional image? Multiple other industries and sectors indiscriminately employ people who have facial piercings. I personally do not believe the way someone expresses themselves should be a barrier to employment, as long as it is not offensive, e.g. inappropriate models/figures of piercings.</p> <p>Also, Hinduism has a tradition of having nose piercings, putting this barrier in place as a 'blanket ban' to all staff may discourage those from diverse backgrounds applying.</p>	<p>Section amended to remove wording on visible piercing not being considered in keeping with a professional image. Sentence on jewellery being restricted to a minimum also removed. The focus in this section is on health and safety</p>
8.	15.3	<p>Hair - What is the reasoning behind that hair must remain within naturally occurring colours? As previously mentioned, a lot of people express themselves within their hair colour. As an organisation which celebrates self-expression, diversity, and inclusivity, a blanket ban on all hair colours that are not natural I believe is the wrong way to go. Again, putting a blanket ban in place may put up barriers to diverse protected groups.</p> <p>Also, what is the definition of natural hair colours? People may have brilliant red hair as their naturally occurring colour, but if a member of staff dyes their hair to this colour if it is not their own natural, is this forbidden?</p>	<p>Wording removed on naturally occurring hair colours</p>

**Internal consultation feedback received in relation to the Code of Conduct –
Issued for consultation between 22 September 2022 to 21 October 2022**

ID no	Section	Feedback	Response to feedback
9.	15.3	Hair - It is our belief that to specify a 'mohawk' as unacceptable is outdated and should be removed. Similarly, restriction on hair colours within naturally occurring colours can be problematic, restrict expression and the representation of the communities in which we serve. Applying these could be difficult, give rise to mistreatment and be open to differing personal opinions on acceptability. We request these sections are removed/rewritten to reflect.	Wording removed on naturally occurring hair colours Reference to Mohicans removed
10.	15.4	Tattoos - Why is this prohibited? Again, as a forward thinking and evolving service, putting a blanket ban on all visible tattoos will discourage people from applying who may be the correct fit for the role. Also, multiple religions encourage and pride themselves of visible, including facial tattoos: Māori, Inuit, Alaskan and Canadian Natives, Native Americans, Atayal, Ainu As long as a tattoo is not visibly offensive, or cannot be interpreted as offensive, such as 'tears', barbed wire, which have criminal and negative associations.	Section amended to have the focus on offensive tattoos
11.	15.4	Tattoos - Rewrite required or potentially the first paragraph only being necessary. Again, not applied in practice, outdated and open to differing interpretations of an individual's perceptions of acceptability	Wording amended within this section

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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 15 March 2023

Report title: Updated Whistleblowing Procedure (V10)

Lead Member: Councillor Gary Hall, Lead Member - People, Equality and Diversity and Assurance

Report sponsor: Mick Osborne; Chief Operating Officer / Deputy Chief Fire Officer

Author and contact: Faye Mansfield, HR Advisory and Development Manager

Action: Decision

Recommendations: It is recommended that the updated Whistleblowing Procedure as detailed in Appendix one, noting the proposed additional wording in the updated document, be approved for publication.

Executive summary:

The aim of the Authority's Whistleblowing Procedure is to encourage individuals who have serious concerns about any aspect of the Authority's work to not overlook concerns they may have, but to raise these within a safe and supportive working environment, where individuals feel able to speak up.

The Whistleblowing Procedure supports the overarching employment related policy themes and compliant with the strategic direction of the Authority on employment related policy matters, which support the delivery of corporate objectives.

This report presents the updated Whistleblowing Procedure (Appendix one), which has been reviewed in line with normal practice. The proposed amendment to the updated procedure provides an individual with further options for reporting an issue. This change is shown as additional text underlined (underlined) in section 12 of Appendix one.

Financial implications:

There are no direct financial implications arising from this report.

Risk management:

The Whistleblowing Procedure seeks to mitigate risk for the Authority and its employees/workers. A clear procedure for raising concerns helps to reduce the risk of serious concerns being mishandled, whether by the employee/worker or the Authority.

Business ethics are increasingly seen as issues that can contribute to building or destroying an organisation's reputation. The Whistleblowing Procedure gives clear guidance to managers and employees/workers.

If managers, employees/workers do not have directional guidance from fit for purpose procedures aligned to the corporate objectives, there is a risk of potential employment relations issues and a non-consistent management approach.

On a three yearly or risk critical basis, employment related procedures and guidance notes are created and amended to support each employment related policy theme.

Legal implications:

Part IVA of the Employment Rights Act (1996), inserted by the Public Interest Disclosure Act (1998), provides a framework of protection against detriment or dismissal in connection with whistleblowing or illegal practice within the workplace.

Encouraging a culture where concerns are reported at an early stage makes it easier for effective action to address those concerns and therefore avoid more serious regulatory breaches or reputational damage. An effective internal Whistleblowing Procedure makes it less likely that employee/worker disclosures to an external agency (for example, news media) would be protected under whistleblowing legislation and assists the Authority to demonstrate that it has adequate measures in place to prevent malpractice within the workplace.

All procedures take due regard to appropriate legislation and best practice.

Privacy and security implications:

Whilst individuals are encouraged to raise their concerns openly, there may be occasions where they wish to raise these anonymously or in confidence. Unless required by law to disclose personal information, all reasonable measures will be taken to maintain the confidentiality of the whistleblower.

In some cases, it may not be possible to maintain confidentiality as a consequence of an investigation into concerns raised. Where this occurs, this will be discussed with the whistleblower at the earliest opportunity and measures put in place to support the individual to ensure they suffer no detriment or harassment as a result.

Where anonymous concerns are raised, it may be more difficult to investigate the matter due to a lack of detail other than information provided in the initial disclosure. Whilst anonymous allegations will be considered, it may not be possible to apply all aspects of the procedure for the concerns raised.

Duty to collaborate:

The Policing and Crime Act 2017 requires the Authority to consider opportunities for collaboration with the police and ambulance services. All Authorities will have an approach to handling whistleblowing within their organisation, and at this time have separate procedures. To support collaborative working, sharing of resources and working across boundaries, the Authority will continue to collaborate with others in the development of employment related policies and procedures where appropriate.

Health and safety implications:

There are no health and safety implications arising from this report.

Environmental implications:

There are no environmental implications arising from this report.

Equality, diversity, and inclusion implications:

An Impact Assessment has been completed as part of the update. There are no identified adverse impacts on any protected characteristics.

Consultation and communication:

Stakeholder communication is a significant element of successful implementation of employment related procedures.

Following approval of the updated Whistleblowing Procedure, this document will be communicated to employees in accordance with usual practice. This will be followed up as part of a suite of training and awareness sessions during 2023/24.

Background papers: The Public Interest Disclosure Act (1998)

<https://www.legislation.gov.uk/ukpga/1998/23/contents>

Report to Overview and Audit held 13 March 2019 – Updated Whistleblowing Procedure <https://bucksfire.gov.uk/authority/overview-and-audit-committee-meetings-2019/>

Appendix	Title	Protective Marking
1	Updated Whistleblowing Procedure	

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1. Changes since the last version

Current version 10 - document reissued following a review. Minor amendments have been made to the previous version 9.0. This document will be monitored by Human Resources and reviewed after three years from date of publication unless there is need to review earlier.

Document Author: HR Advisory and Development Manager

Information Asset Owner: Head of HR

Approval: TBC

Please note that as Service Documents are frequently updated, if you print a document, its accuracy cannot be guaranteed. Always check the intranet for the latest version.

2.0 Index

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3.0 Purpose and scope

Buckinghamshire Fire & Rescue Service (the Service) is committed to achieving the highest possible standards of service and ethical standards in public life.

This document sets out the Service's Whistleblowing procedure and encourages employees/workers to not overlook concerns they may have but to raise those concerns within the Service through a supportive network.

Where an employee suspects or witnesses wrongdoing within the workplace, they can contact the whistleblowing service; a confidential freephone helpline available 24 hours a day, 365 days a year. The confidential helpline number is 0800 047 4037. When a call is made to this service, a trained advisor will note down the details, e.g. date, time, location and description of the incident, and they will complete a dedicated whistleblowing form. The disclosure will then be reported to the dedicated authorised recipient within the Service. Employees who call the helpline can request updates on the process or remain entirely anonymous and they will receive in-the-moment counselling as part of the service.

The procedure forms part of the Service's Anti-Fraud and Corruption strategies and provides a structured mechanism for employees/workers to raise any serious concerns about any aspect of the Service's work without the risk of any subsequent detriment or disadvantage. This document is in addition to the Service's Complaints and Grievance procedures. It does not form part of the Discipline procedure, although discipline action may result from the application of this procedure.

This procedure applies to:

- All employees of the Service, including temporary employees
- Workers, including agency staff, consultants, self-employed individuals, and trainees engaged to work in Service establishments
- Contractors working for the Service, on Service premises and suppliers and those providing services under a contract with the Service, on their own premises
- Organisations working in partnership with the Service
- Volunteers working with or for the Service (note that volunteers are not currently covered by Public Interest Disclosure Act 1998)

This procedure does not apply to:

- Members of the public. Concerns raised by the public should be made via the Service's Complaints procedure



- Ex-employees, as they become members of the public once they leave the Service and therefore should follow the Service's Complaints procedure

This procedure does not form part of the contract of employment.

Existing procedures are in place to enable employees/workers to lodge a grievance relating to their own employment. Any serious concerns that an employee/worker has about an aspect of service provision or conduct of anyone employed or working for the Service, can and should be reported under this procedure.

This document applies to all employees/workers of the Service. Employees are expected to follow the principles represented within this document in all day-to-day activities, whether working online or offline and working remotely where a virtual co-presence is provided.

4.0 Roles and responsibilities

Both managers and employees/workers have a responsibility within this procedure.

Managers will:

- Ensure the Whistleblowing procedure is followed correctly, seeking advice from Human Resources where they are unsure
- Support employees/workers who raise concerns under this procedure to ensure they do not suffer detriment as a result of their action e.g. loss of status/income/conditions of employment
- Inform the Service's Monitoring Officer (Director of Legal and Governance) when a concern is raised to them
- Protect the identity of an employee/worker who raises a concern, only telling those who need to know and requesting all parties to respect the confidentiality of this information
- Ensure that, even in the case of anonymity, the employee/worker is aware that any investigation may reveal the source of the information and they may be asked to give a statement as part of the process of gathering evidence
- Where managerial or procedural action through a different procedure e.g. Discipline, is being taken against the employee who has raised concerns, the manager should contact Human Resources. Human Resources will then contact the Service's Monitoring Officer (Director of Legal and Governance), and other appropriate colleagues, to decide whether that



action should be delayed whilst an investigation under the Whistleblowing procedure takes place

Employees/Workers will:

- Act in good faith to raise concerns in the public interest and not blow the whistle for personal gain or with malicious intent and not blow the whistle for personal gain or with malicious intent, however use this procedure to
- Reasonably believe their allegations and the information they provide are substantially true
- Raise concerns with the Service in the first instance where possible

5.0 Principles

The procedure is founded on the following principles:

- a. That employees/workers have a legal right and duty to report their concerns if they have a reasonable belief that wrongdoing may be occurring, or may have occurred, within the Service
- b. That the Public Interest Disclosure Act 1998 protects employees/workers from reprisal, victimisation or harassment at work if they raise a concern in good faith
- c. To encourage employees/workers to raise serious concerns within the Service initially, rather than overlooking a problem or blowing the whistle outside
- d. To encourage and enable individuals to raise concerns about any aspect of the Service's work and receive feedback on any action taken without fear of reprisal
- e. To ensure that individuals receive a timely response to their concerns
- f. Not to discriminate against any individual in the application of this procedure on any grounds including age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation, trade union activities, part-time work or any other personal characteristic or quality.



6.0 Definition of whistleblowing

Whistleblowing occurs when an employee/worker raises a concern about a dangerous or illegal activity that they are aware of through their work and that may affect others, e.g. customers, members of the public, or their employer.

An employee/worker making a qualifying disclosure must believe that doing so is in the public interest, and their belief must be reasonable in all the circumstances. Whilst a disclosure needs to be in the public interest, it can include in the interest of colleagues in general, where the public would be unhappy with the workforce being treated in a particular way. Whether these sorts of disclosures can reasonably be believed to be in the public interest will depend upon:

- The numbers in the affected group
- The nature of the interests affected and the extent to which they are affected
- The nature of the alleged malpractice
- The identity of the alleged wrongdoer

~~A concern raised, also known as a protected disclosure under the Public Interest Disclosure Act 1998, does not need to be in the public interest to qualify for protection.~~

The whistleblower may not be directly or personally affected by the danger or illegality. Consequently, the whistleblower rarely has a personal interest in the outcome of the investigation and as such should not be expected to prove their case. Instead, they may raise the concern, also known as a protected disclosure, using the process outlined in this procedure, so that others can address it.

Concerns that are covered by this procedure include:

- Conduct which is an offence or breach of law
- Failing to comply with a legal obligation
- Health and Safety risks, including risks to the public as well as employees/workers
- Damage to the environment
- Abuse of clients
- Safeguarding concerns relating to children or vulnerable adults. This is to ensure that the employee/worker raising the concern is protected by Public Interest Disclosure Act 1998
- Practice which falls below established standards of practice
- Possible fraud, corruption or financial irregularity including unauthorised use of Service funds



- Any other unethical conduct
- Covering up information about anything listed above

This procedure incorporates provisions that are required from the Public Interest Disclosure Act 1998.

7.0 Exclusions

This procedure does not cover the following cases:

- a) Issues raised by the public – in these instances, the Service’s Complaints procedure should be used
- b) Issues raised by an employee about their own employment – this is dealt with through the Grievance procedure
- e) This procedure is not to be used as an appeal mechanism for other procedures i.e. following an unfavourable outcome from the Grievance procedure ~~unless employees/workers feel that the process in another procedure was significantly and seriously compromised~~
- d) Employees/workers must not use dismissal or redundancy selection as sole reasons for making a disclosure under this procedure

8.0 Misuse of the procedure

The Service will take seriously any concerns raised that are subsequently proven to have been made maliciously. Any employee/worker, who is found to have acted maliciously, may be dealt with under the Discipline procedure.

If, however, an employee/worker raises a concern in good faith that is not later confirmed by an investigation, no action will be taken against that employee/worker.

To qualify for protection, a disclosure made to the Service must be in the “public Interest”. An employee should not rely on a disclosure about a breach of their own employment contract to bring a whistleblowing claim.

9.0 Confidentiality and anonymity

If a concern is raised in confidence, the employee/worker’s identity will not be disclosed without first informing them. If the situation arises where the Service is unable to resolve the concern without revealing the identity, e.g. because



evidence is needed in court, this will be discussed first with the employee/worker who raised the concern to agree how to proceed. However, the Service will not disclose the identity of the whistleblower to the person who is the subject of the disclosure or others not involved in the investigation unless it is absolutely necessary to do so and only with prior consent from the whistleblower.

It is important to note that it will be more difficult to investigate the matter or proceed in instances where concerns are raised anonymously. Accordingly, whilst the Service will consider anonymous reports, it may not be possible to apply all aspects of this procedure for concerns raised anonymously.

Personal information is likely be processed during a whistleblowing process. Confidentiality and protection of both the whistleblower's identity and the contents of the disclosure, will be balanced against adherence to General Data Protection Regulation (GDPR) obligations.

It is expected that all parties involved in the whistleblowing process will maintain strict confidentiality throughout by ensuring that only the people who need to know have access to details of the case (with the exception of any legal obligations requiring action from the Service, e.g. in health and safety matters). Any person found to have breached confidentiality may be subject to action under the Service's Discipline procedure.

10. Safeguarding

It is important that any safeguarding concern is raised as a matter of urgency as the safety of others may be dependent upon the concern being dealt with swiftly. If an employee/worker has a concern that any person who works with children or vulnerable adults, in connection with their employment or voluntary activity, has:

- a) Behaved in a way that has harmed a child or vulnerable adult or may have harmed a child or vulnerable adult
- b) Possibly committed a criminal offence against or related to a child or vulnerable adult
- c) Behaved towards a child or vulnerable adult in a way that indicates they are unsuitable to work with children or vulnerable adults

The employee/worker should raise the concern via the Whistleblowing procedure, as this procedure affords the employee/worker protection under the Public Interest Disclosure Act 1998.



11. Raising a concern under the procedure

In the first instance, the employee/worker should raise their concern with their immediate line manager, or, if the concern involves the immediate line manager, Human Resources. Alternatively, if the employee/worker feels unable to raise a concern to an appropriate level of management they may use the Service's confidential external whistleblowing service - ~~0844 892 4413~~ [0800 047 4037](tel:0800 047 4037).

The whistleblowing service is available 24 hours a day, seven days a week, 365 days a year. Trained staff will answer calls. If all the lines are busy, your call will be put through to an overflow service, where contact information will be taken, and you will be called back within an hour. All calls received will be reported to the Authority authorised recipients; Director of Legal and Governance or [Chief Operating Officer \(DCFO\)](#) ~~Director of People and Organisational Development~~, within one working day of the call being received.

The authorised recipient(s) will be asked to confirm their availability to review the case. Once confirmation has been received, details of the call will be made to authorised recipient and the whistleblowing hotline service will destroy the record, retaining only statistical information on number of calls taken.

Concerns can also be raised through the employee/workers trade union representative.

Workers, such as contractors, should raise a concern with their contact within the Service, usually the person to whom they report. [If the issue is with the individual they normally report to, they should contact Human Resources.](#)

The employee/worker must make it clear they are raising the concern under the Whistleblowing procedure. If they wish to remain anonymous, they should make this clear to the person they contact.

Employees/workers will not be required to provide evidence of the concern, however, will be expected to demonstrate there are reasonable grounds for raising the issue.

Employees/workers should have nothing to fear by reporting concerns and individuals who do invoke the Whistleblowing procedure will be seen as 'witnesses' rather than 'complainants' by the Service.

Any investigations deemed necessary following the reporting of a concern will not be influenced by [any management or business change procedures](#) ~~the Discipline or Managing Business Change procedures~~ that may already affect employees/workers.



If an initial concern raised within the Service includes any possible financial irregularity, the Director of Finance and Assets will be informed by the Director of Legal and Governance.

The employee/worker has a right to be accompanied by an appropriate trade union representative or work colleague at any meeting throughout the whistleblowing process.

The Service will not meet any costs associated with the attendance of the representative or colleague at a whistleblowing meeting beyond granting paid time off to a Service employee.

12. Formal stages of the procedure

12.1 Stage one – meeting with line manager

- a) On receipt of the concern from the employee/worker, the line manager should inform the Service's Monitoring Officer (Director of Legal and Governance) as to the nature of the concern
- b) The line manager will then either continue to deal with the concern or refer it to Human Resources
- c) The line manager will write to the employee/worker within seven calendar days of receipt of the concern to arrange a meeting to discuss the details of the concern raised. This meeting should take place promptly
- d) The employee/worker will have the right to be accompanied to the meeting
- e) The line manager should take notes of the details of the concern either during or straight after the meeting
- f) The line manager will carry out a preliminary investigation and make a decision on whether a full investigation is required or if urgent action needs to be taken e.g. referral to the Police
- g) If a decision to carry out an internal investigation is made, the line manager/Human Resources will appoint an Investigating Officer, and any parties involved in the concern will be interviewed. Notes of all meetings and interviews should be made
- h) The line manager will then notify the employee/worker of the outcome in writing within seven calendar days of the date of the meeting. This time limit may be extended if the investigation is complex and will take time; the employee/worker who raised the concern will be notified of any extension. This letter will be copied to the Service's Monitoring Officer (Director of Legal and Governance)
- i) If the employee/worker is dissatisfied with the outcome at Stage one, they may opt to take the matter to Stage two by writing to the Chief



- Operating Officer (DCFO) Director of People and Organisational Development within ten calendar days of the date of the outcome letter at Stage one
- j) The Service will also notify the person that is the subject of the disclosure within seven calendar days of the date of the meeting. Upon receipt of confirmation of the outcome, the individual will be able to appeal any decisions by writing to the line manager/ Human Resources within seven calendar days
- k) If a Director/Member of the Senior Management Team wishes to raise a concern under the Whistleblowing procedure, they will need to address their concerns to the Chief Operating Officer (DCFO) in the first instance, or the Chief Fire Officer/CEO if deemed more appropriate

12.2 Stage two – Meeting with the Chief Operating Officer (DCFO) ~~Director of People and Organisational Development~~

- a) If the employee/worker has notified the Chief Operating Officer (DCFO) Director of People and Organisational Development (Hearing Officer) in writing that they are dissatisfied with the outcome at Stage one, the Chief Operating Officer (DCFO) Director of People and Organisational Development will write to the employee/worker within seven calendar days of receiving the letter to arrange a meeting to discuss the continuing concerns. This meeting should take place promptly
- b) The Chief Operating Officer (DCFO) Director of People and Organisational Development may decide to investigate further and will need to decide what action to take. The employee/worker will be updated with the outcome of the meeting, within seven calendar days; a copy of the letter will be sent to the Service's Monitoring Officer (Director of Legal and Governance)
- c) If the employee/worker is dissatisfied with the outcome at Stage two, they may opt to take the matter to Stage three, by raising the concern outside the Service, within ten calendar days of the date of the decision letter at Stage two
- d) Following a hearing, if the employee/worker is dissatisfied with the way in which procedures were followed, they should put their concerns in writing to their relevant Human Resources contact in order that concerns may be addressed
- e) For Directors/Member of the Senior Management Team, Stage two will be dealt with by the Chief Fire Officer/CE



12.3 Stage three – Raising the concern externally

It is important that concerns are raised internally as soon as possible. This will give the Service the opportunity to address and resolve any concerns quickly by the most appropriate means. At Stage three the employee/worker is entitled to take their concern to any of the following:

- A County or Milton Keynes Councillor or the local Member of Parliament
- The District Auditor
- The Police
- A trade union or professional association
- [Protect](#)
- [Local Government & Social Care Ombudsman](#)

Alternatively, an individual can visit GOV.UK for a list of prescribed persons and bodies to whom they can make a disclosure.

The aim of this procedure is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases individuals should not find it necessary to alert anyone externally.

The law recognises that in some circumstances it may be appropriate for concerns to be reported to an external body such as a regulator. It will rarely, if ever, be appropriate to alert the media or publish concerns on social media.

Individuals are advised to seek their own legal advice before reporting a matter externally.

~~In taking their concerns outside the Service, the employee/worker should, as far as possible, avoid revealing confidential information (e.g. clients or other workers).~~

~~13. **Chief Operating Officer (DCFO) Director of People and Organisational Development**~~

~~Line managers may raise their concern initially to the [Chief Operating Officer \(DCFO\)](#) Director of People and Organisational Development and then the Chief Fire Officer/CEO if they wish to take the concern to Stage two.~~

~~In the event that a Director/Member of the Senior Management Team wishes to raise a concern under the Whistleblowing procedure, they will need to address their concerns to the Chief Fire Officer/CEO in the first instance, or directly to a Member of the Fire Authority.~~



13. Investigation

When a concern is raised through the Whistleblowing procedure, it may be necessary to carry out an internal investigation. In this instance, an Investigating Officer will be appointed by the Hearing Officer ([Chief Operating Officer \(DCFO\)](#) Director of People and Organisational Development) and will be responsible for investigating events surrounding or leading to the concern raised.

The Investigating Officer will meet any other parties or witnesses named in the investigation or deemed to be relevant. At this point, a written summary of interview notes and any findings will be produced for the Hearing Officer.

If further allegations or information become known during the course of the investigation, the Hearing Officer must be kept informed.

14. Action under the procedure

Feedback will be given to the employee/worker who has raised the concern under the Whistleblowing procedure. However, it may not be possible to tell the employee/worker the precise action that may be taken as a result, as this may infringe a duty of confidence owed by the Service to another employee/worker.

Prior to any investigation, the line manager/Human Resources may decide to:

- Take action without the need for an investigation
- Take urgent action before an investigation takes place, e.g. suspension of an employee/worker, if sufficient initial evidence indicates this is warranted
- Undertake an investigation e.g. through the Discipline procedure
- Refer the concern straight to the police. If a concern is referred straight to the police, then an internal investigation must not be carried out, as the police will wish to speak to all parties involved
- Arrange an independent enquiry

[Protect](#) is an accredited legal advice centre so an employee/worker who approaches this organisation does not breach the duty of confidence that they owe to their employer.

The employee/worker will be kept informed as to what decision has been made and an explanation given for the decision.

[There may be occasions where an internal investigation will be conducted in parallel to the whistleblowing.](#) If a decision is made to take action under another procedure e.g. Discipline procedure, [the investigation will make use of evidence](#)



collected through the whistleblowing process. After an investigation, the line manager/Human Resources will:

- Write to the employee/worker who has raised the concern to inform them of the outcome within seven calendar days of the meeting, with a copy sent to the Service's Monitoring Officer (Director of Legal and Governance)
- Give reasons for the decision made and explain that the employee/worker has a right to take the matter to the next level and give details of how they should do this

If, following the use of the Whistleblowing procedure, an individual believes any person within the Service is subjecting them to detrimental treatment, they must inform their line manager immediately and appropriate action will be taken to protect them from any reprisal.

As part of the Service's commitment to dealing with concerns raised via this procedure, any person who victimises or harasses an individual as a result of them having raised a concern under the procedure may be subject to discipline action.

Similarly, any person who deters or attempts to deter any individual from genuinely raising concerns under this procedure may also be subject to discipline action.

15. Monitoring and assurance

The Service's Monitoring Officer (Director of Legal and Governance) will keep a central register of all concerns raised relating to the Service. Confidential records of the outcome of any concerns raised will also be maintained.

Records will not be kept on the Personal Records File (ePRF) of the individual who raised the concern under any circumstances. These records will be stored in a separate secure location within Human Resources.

As part of the on-going review of the effectiveness and usage of this procedure, any concerns raised under the Whistleblowing procedure will be reported within the annual internal audit report.

Human Resources will monitor the effectiveness of this document and unless there is a need to review earlier, the document will be reviewed after three years from the date of publication.

Human Resources will report any exceptions or issues arising under this document to the relevant SMT representative.



16. Document history

- Version 1.0 - OC21/1 Whistleblowing: Maintaining an ethical climate at work
- Version 2.0 - Document rewritten to enable employees to raise a concern in confidence with total anonymity through the Employee Assistance Programme (EAP). Other changes have been made to create a better fit with a number of other policies and codes of practice
- Version 2.1 - Document updated to include the EAP internal process for dealing with whistleblowing calls from employees
- Version 3.0 - Document updated to include a number of changes to contact details most significantly, the introduction of the InTouch service provided by the EAP
- Version 4.0 - Document updated to create a better fit with a number of other documents; new format, clarifies the prescribed persons for reporting a concern and specifies responsibilities of employees/workers, line managers and Human Resources
- Version 5.0 - Reflects revisions in employment law on 25 June 2013
- Version 6.0 - Hotline phone number amended
- Version 7.0 - Document reviewed and reissued with minor amendments made
- Version 7.1 - Whistleblowing hotline number updated and minor amendments made
- Version 8.0 - Document reissued following a review in line with normal practice. Minor amendments were made to the previous version, with additional information added on the whistleblowing hotline service
- Version 9.0 – Document reviewed and reissued with a new whistleblowing confidential helpline added. Updated procedure presented to Overview and Audit on 13 March 2019 with the recommendation to approve for publication

17. Consultation, Publication, Communication

Consultation period between September and October 2022

18. Impact Assessments

A) The Equality impact table

Assessment of impact table. Does the activity have the potential to impact differently on individuals in different groups? To complete the table ✓ the likely impact. If an EIA action plan is necessary, this can be downloaded from the Intranet.

Service Document Procedure: Whistleblowing



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Assessment of impact on groups in **bold** is a legal requirement. Assessment of impacts on groups in *italics* is not a legal requirement, however it will help to ensure that your activity does not have unintended consequences.

Protected characteristic	Positive	Negative	Neutral	Rationale for decision (<i>use action plan if necessary</i>)
Individuals of different ages			✓	No specific impacts identified
Disabled individuals			✓	No specific impacts identified
Individuals transitioning from one gender to another			✓	No specific impacts identified
Individuals who are married or in civil partnerships			✓	No specific impacts identified
Pregnancy, maternity and new parents			✓	No specific impacts identified
Individuals of different race			✓	No specific impacts identified
Individuals of different religions or beliefs			✓	No specific impacts identified
Individual's gender identity			✓	No specific impacts identified
Individual's sexual orientation			✓	No specific impacts identified
<i>Individuals living in different family circumstances</i>			✓	No specific impacts identified
<i>Individuals in different social circumstances</i>			✓	No specific impacts identified
<i>Different employee groups</i>			✓	No specific impacts identified
<i>Other</i>				No specific impacts identified

B) Data Protection Impact Assessment Screening Questions

Service Document Procedure: Whistleblowing



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If the document includes any personally identifiable information (PII) a Data Protection Impact Assessment (DPIA) will be required. This should be discussed with the Data Protection Officer and the DPIA file location referenced at this point in your document.

Where no PII is involved it should be stated at this point in your document.

The Data Protection Officer holds the master copies of all completed DPIA in N: Common/Information Assets/DPIAs.

The DPIA needs to be reviewed periodically to ensure that any PII is adequately considered.

The DPIA template and guidance can be found [here](#).



Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 15 March 2023

Report title: His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) –Buckinghamshire Fire and Rescue Service (BFRS) Improvement Plan Update: March 2023

Lead Member: Councillor David Hopkins

Report sponsor: Deputy Chief Fire Officer Mick Osborne

Author and contact: Anne-Marie Carter, Head of Technology, Transformation and PMO – Acarter@bucksfire.gov.uk

Action: Noting

Recommendations: That the Committee note the updated HMICFRS - BFRS Improvement Plan: March 2023

Executive summary:

BFRS's second round inspection took place between 24 May 2021 and 9 July 2021.

The latest report for this Service, was published on 15 December 2021, identified 22 areas for improvement, and two causes of concern – Effectiveness: Prevention and People: Equality, Diversity and Inclusion (EDI) accompanied by eight recommendations.

An improvement plan (Appendix 1) is in place to specifically progress the report recommendations and areas for improvement.

Following an inspection that has led to causes of concerns, HMICFRS complete a revisit to check progress. Our revisit took place week commencing 03 January 2023. The revisit focused on the 2 causes of concern and involved interviews, desktop reviews and stations visits.

The revisit debrief took place on 19 January 2023 and the Cause of concern revisit letter (Appendix 2) was received on 24 February 2023. Progress highlighted included:

- We were pleased to see that the service had put in place some resources and appropriate governance structures for the commitments in the prevention action plan.
- We found staff in specialist teams understood the service's priorities set by the revised strategy.
- Staff described a positive change in the way the service was raising awareness of and promoting equality, diversity and inclusion.

HMICFRS have now confirmed Round 3 inspections details. There are a number of changes to this round that can be found in Appendix 3 – FRS Sector Update letter Nov 2022. Our Round 3 inspection will be starting on 17 April 2023 and work is underway to prepare for this.

On the 20 January 2023, HMICFRS published the State of Fire and Rescue: The Annual Assessment of Fire and Rescue Services in England 2022. His assessment includes:

- Services and their staff are dedicated to serving the public.
- Reform is still urgently needed.
- Our inspections have helped services to better serve their communities.

The full report can be located via the Background papers.

Financial implications: The prioritisation of improvements to address the specific recommendations raised within the causes of concern may introduce additional financial implications, either through reprioritisation of other projects, or through new workstreams.

Consideration will be given to ensure associated costs, both direct and indirect, are fully understood and managed effectively.

FRSs are not funded for the preparation for, HMICFRS inspections, nor is the Service charged. The inspections are funded directly by the Home Office. The Police are top sliced from their government grants to fund the HMICFRS inspections of Police Forces. There has been no indication yet that this might be a future funding model for the inspection of FRSs.

Risk management: There remain reputational corporate risks to the organisation should we be judged as inadequate. The Service had already taken steps to mitigate this through having extensive internal and external audits of a number of areas of the Service, in addition to the HMICFRS inspections. The external audit plan for 22/23 can be found here: [Overview and Audit Committee - 16 March 2022 - Buckinghamshire Fire & Rescue Service \(bucksfire.gov.uk\)](#)

Legal implications: The current Fire and Rescue Service National Framework issued under section 21 of the Fire and Rescue Services Act 2004, to which the Authority must have regard when carrying out its functions, states as follows at paragraph 7.5:

‘Fire and rescue authorities must give due regard to reports and recommendations made by HMICFRS and – if recommendations are made – prepare, update and regularly publish an action plan detailing how the recommendations are being actioned. If the fire and rescue authority does not propose to undertake any action as a result of a recommendation, reasons for this should be given.’

It continues: ‘When forming an action plan, the fire and rescue authority could seek advice and support from other organisations, for example, the National Fire Chiefs Council and the Local Government Association’.

Privacy and security implications:

No privacy or security implications have been identified that are directly associated with this report or its appendices. The respective strands of the improvement plan have undergone Data Protection Impact Screening and full impact assessments have been completed and reviewed where appropriate.

The report and its appendices are not protectively marked.

Duty to collaborate:

Each fire and rescue service is inspected individually. However, the latest report includes findings relating to the Service's ability to collaborate effectively with partners.

Health and safety implications:

There are no Health, Safety or Wellbeing implications arising from this report.

Environmental implications:

There are no environmental implications arising from this report.

Equality, diversity, and inclusion implications:

Progress against our Equality, Diversity and Inclusion objectives are included within the updated improvement plan.

The Service has been judged as 'requires improvement' in the people pillar, along with a cause of concern and five recommendations relating to equality, diversity and inclusion. All the findings from the HMICFRS round two inspection report will be fully considered and prioritised to ensure continual improvement is established and maintained.

The Authority's equality, diversity, and inclusion objectives 2020-2025 – year 2 progress was presented to the Fire Authority on 15 June 2022.

Consultation and communication:

Specific areas identified for Service improvement are being captured in relevant plans and will be reported on in the usual way, ultimately to the Overview and Audit Committee.

Next steps -

- Report published on BFRS website

Background papers:

HMICFRS Home Page: <https://www.justiceinspectorates.gov.uk/hmicfrs/>

10 November 2021 - Overview and Audit Committee: Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) –Buckinghamshire Fire and Rescue Service (BFRS) Improvement Plan Update
<https://bucksfire.gov.uk/documents/2021/10/oa-item-18-10-11-21.pdf/>

10 November 2021 - Overview and Audit Committee: Prevention Evaluation - Phase one report 2021 <https://bucksfire.gov.uk/documents/2021/10/oa-item-17-17-10-21.pdf/>

16 February 2022 – Fire Authority: Her Majesty’s Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) – Buckinghamshire Fire and Rescue Service (BFRS) Inspection Report 2021

<https://bucksfire.gov.uk/documents/2022/02/fa-item-10-16022022.pdf/>

16 March 2022 – Overview and Audit Committee: Her Majesty’s Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) –Buckinghamshire Fire and Rescue Service (BFRS) Improvement Plan Update

<https://bucksfire.gov.uk/documents/2022/03/oa-item-14-160322.pdf/>

15 June 2022 – Fire Authority – Equality, Diversity and Inclusion Objectives 2020-2025 – Year two update

<https://bucksfire.gov.uk/documents/2022/05/fa-item-16.pdf/>

20 July 2022 – Overview and Audit Committee: Her Majesty’s Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) –Buckinghamshire Fire and Rescue Service (BFRS) Improvement Plan Update – May 2022

<https://bucksfire.gov.uk/documents/2022/07/oa-item-13-2.pdf/>

12 October 2022 – Fire Authority: Prevention Strategy 2022-2025, Safety Centre Funding Agreement, People Strategy 2020-2025 Year Two Update

[Buckinghamshire & Milton Keynes Fire Authority, 12/10/2022](https://bucksfire.gov.uk/documents/2022/10/oa-091122-item-14.pdf/)

9 November 2022 – Overview and Audit Committee: His Majesty’s Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) –Buckinghamshire Fire and Rescue Service (BFRS) Improvement Plan Update – November 2022

<https://bucksfire.gov.uk/documents/2022/10/oa-091122-item-14.pdf/>

9 November 2022 – Overview and Audit Committee: Prevention Improvement Plan – Update Two

<https://bucksfire.gov.uk/documents/2022/10/oa-091122-item-15.pdf/>


20 January 2023 - State of Fire and Rescue: The Annual Assessment of Fire and Rescue Services in England 2022

[State of Fire and Rescue: The Annual Assessment of Fire and Rescue Services in England 2022 - His Majesty’s Inspectorate of Constabulary and Fire & Rescue Services \(HMICFRS\) – Home \(justiceinspectorates.gov.uk\)](https://www.justiceinspectorates.gov.uk/hmicfrs/state-of-fire-and-rescue-the-annual-assessment-of-fire-and-rescue-services-in-england-2022/)

Appendix	Title	Protective Marking
1	2021 Inspection report action plan - March 2023	N/A
2	Cause of concern revisit letter - Feb'23	N/A
3	FRS Sector Update letter Nov 2022	N/A

HMICFRS 2021 Inspection Report Action Plan - Dashboard

Last Update: **Jan-23**

Recommendations	Total	Complete	On track	On hold/delayed	Not started	Overall RAG status
Effectiveness	3	1	1	1	0	
People	5	0	5	0	0	

Areas For Improvement	Total	Complete	On track	On hold/delayed	Not started	RAG status
Effectiveness	11	1	7	0	3	
Efficiency	5	2	2	1	0	
People	6	0	6	0	0	

Grand Totals					
30	4	21	2	3	

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Last Update: Jan-23

Sub-category	HMICFRS inspection report finding	Finding type	Overall RAG Status	PMO Project link	Delivery Lead	SMT Sponsor	Delivery Date	Jan 2023 Update	Project Status	Evidence to support completion
Understanding the risk of fire and other emergencies	The service, through regular engagement with its local community, needs to build a more comprehensive profile of risk in its service area.	Area for improvement	On track	Corporate Plan SO3.10 Prepare 2025 – 2030 Public Safety Plan (PSP)	Corporate planning	COO	24/25	The Service has recently started participating in local Community Boards, sharing the work that is ongoing in the Service and asking these Communities what they would like to see.	On-Track	
Understanding the risk of fire and other emergencies	The service should make sure its integrated risk management plan is informed by a comprehensive understanding of current and future risk. It should use a wide range of data to build the risk profile and use operational data to test that the risk profile is up-to-date.	Area for improvement	On track	Corporate Plan SO3.10 Prepare 2025 – 2030 Public Safety Plan (PSP)	Corporate planning	COO	24/25	Gap analysis against CRMP Fire Standard undertaken.	On-Track	
Understanding the risk of fire and other emergencies	The service should make sure that the aims and objectives of prevention, protection and response activity are clearly outlined in its integrated risk management plan.	Area for improvement	Not started	Corporate Plan SO3.10 Prepare 2025 – 2030 Public Safety Plan (PSP)	Corporate planning	COO	24/25	This will be addressed in the 2025-30 CRMP.	Not started	
Preventing fires and other risks	The service should have plans in place for an effective system to define the levels of risk in the community.	Recommendation	On-Track	Prevention Improvement Plan	GC Prevention & Resilience and Community Safety & Safeguarding Manager	Prevention, Response and Resilience	01/11/2024	The Prevention improvement plan is now reporting as of 19.01.2023: Total recommendations- 60, Completed -21, On -track - 25, On hold/delayed - 12, Not started - 2. The Prevention strategy has been launched and communicated through the service utilising i:drive, Prevention meetings and station engagement sessions. Auditing process commencing in February through the Preparedness & Improvement process to evaluate current understanding of Prevention delivery in Response	On-Track	
				Corporate plan SO1.3 - Develop partner agencies understanding of the risks from fire and other emergencies. Implement a collaborative community risk methodology and targeting approach, to achieve a reduction on risk and impact of fire.	GC Prevention & Resilience and Community Safety & Safeguarding Manager	Prevention, Response and Resilience	01/04/2023	Guidance for community risk delivery is being developed and on track for target date	On-Track	
				Service Delivery Plans	GC Prevention & Resilience and Community Safety & Safeguarding Manager	Prevention, Response and Resilience	Annual	Auditing process commencing in February through the Preparedness & Improvement process to evaluate current understanding of Prevention delivery in Response.Prevention objectives and actions now being aligned to the Prevention strategy. Evaluation to commence of all actions logged against objectives set, identifying areas of strengths, weaknesses and procedural changes to be made.	On-Track	
				Safety Centre evaluation	GC Prevention & Resilience and Community Safety & Safeguarding Manager	Prevention, Response and Resilience	30/09/2022	Data request will go to the Safety Centre in Feb, prior to next funding payment release date(end of March 2023)	Complete	https://bucksfire.gov.uk/documents/2022/09/fa-item-13-121022.pdf/
Preventing fires and other risks	A revision of its prevention strategy that clearly prioritises the people most at risk of fire and other emergencies, giving focus and direction to specialist teams.	Recommendation	Complete	Prevention Improvement Plan	GC Prevention & Resilience and Community Safety & Safeguarding Manager	Prevention, Response and Resilience	Q3 22/23	The Prevention strategy has been launched and communicated through the service utilising i:drive, Prevention bulletin, Prevention meetings and station physical engagement sessions.	Complete	https://bucksfire.gov.uk/documents/2022/09/fa-item-12-121022.pdf/
Preventing fires and other risks	The review of systems and processes for dealing with referrals from individuals and partner agencies. This is to make sure they are managed effectively and those referrals with highest identified risk are prioritised.	Recommendation	Delayed	Prevention Improvement Plan	GC Prevention & Resilience and Community Safety & Safeguarding Manager	Prevention, Response and Resilience	01/11/2024	18.01.2023 Action plan developed following meeting with Response, Prevention and Admin managers.	Delayed	
Preventing fires and other risks	The service should understand the reasons for its decreasing number of prevention visits and consider how it can better target those who are most at risk of fire.	Area for improvement	On-Track	Prevention Improvement Plan	GC Prevention & Resilience and Community Safety & Safeguarding Manager	Prevention, Response and Resilience	01/11/2024	A review of the referral process and queues in PRMS has taken place with a 14 point action plan on next steps has been developed and agreed by Prevention and admin leads. Guidance documents have also been developed to support the admin team and PRMS users.	On-Track	Performance Measures can be found on page 55 & 56 of this pack: https://bucksfire.gov.uk/documents/2022/09/special-meeting-of-the-executive-committee-7-october-2022.pdf/
Preventing fires and other risks	The service should evaluate its prevention work, so it understands the benefits better.	Area for improvement	Complete	Prevention Improvement Plan	GC Prevention & Resilience and Community Safety & Safeguarding Manager	Prevention, Response and Resilience	01/11/2024	Action completed - Phase 1 evaluation report presented to Overview and Audit Committee 10/11/21	Complete	10 November 2021 - Prevention Evaluation - Phase one report 2021 https://bucksfire.gov.uk/documents/2021/10/oa-item-17-17-10-21.pdf/

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Protecting the public through fire regulation	The service should make sure it aligns its increased resources to a prioritised and risk-based inspection programme.	Area for improvement	On-Track	Protection Uplift Programme	Group Commander Community & Business Safety Policy	Protection, Assurance and Development	01/03/2023	The risk based inspection programme started last year and prioritised initially high risk residential buildings. This was paused for a period of a couple of months at the end of last year due to PRMS changeover and will continue this year incorporating other sleeping risk commercial premises such as hotels and care homes. The training to operational staff has now largely been completed and there is some final work being undertaken to compile a training package to maintain cpd in Fire Safety to allow additional resources to undertake lower risk visits. Thematic reviews of domestic living areas above restaurants and take aways is beginning following on from a number of prohibitions of the living areas last year.	On-Track	
Protecting the public through fire regulation	The service should make sure it has an effective quality assurance process, so staff carry out audits to an appropriate standard.	Area for improvement	On-Track	BAU	Group Commander Community & Business Safety Policy	Protection, Assurance and Development	TBC - Subject to NFCC programme	All inspecting officers as part of their role are expected to undertake Fire Safety Training to level 4 diploma. This is the level nationally identified as the desired level for inspecting officers. As part of ongoing development and to maintain currency and skills, each inspecting officer is undertaking additional responsibilities and/or training throughout this year using the Protection Uplift funding. BFRS were not asked to supply anyone for the Building Safety multi-disciplinary teams but maintains the desire for all staff to get to that level which requires CPD evidence following on from level 4. This is the level for Third Party Accreditation but due to no requirement for the multi-disciplinary team this is not a priority for BFRS at present.	On-Track	
Protecting the public through fire regulation	The service should review its response to false alarms (called 'unwanted fire signals') to ensure operational resources are used effectively.	Area for improvement	On-Track	UwFS Review	Group Commander Community & Business Safety Policy	Protection, Assurance and Development	01/03/2023	The Protection team continue to engage with premises that have a high UwFS production and this continues to be an efficient use of time as it often identifies other Fire Safety issues. Following on from the change to PRMS it is hoped that all inspecting officers will encapsulate UwFS in the normal activity of their role requiring no particular dedication for the area.	On-Track	
				AFA review	TBC	Prevention, Response and Resilience	TBC	Scheduled to start in Q4 22/23. Added to the Thames Valley Collaboration plan to ensure a joined up approach.	Not started	
Protecting the public through fire regulation	The service should make sure it plans its work with local businesses and large organisations to share information and expectations on how they can comply with fire safety regulations.	Area for improvement	On-Track	Protection Uplift Programme	Group Commander Community & Business Safety Policy	Protection, Assurance and Development	01/03/2023	Protection has recently added a dedicated page to the website specifically concerning the Fire Safety (England) Regulations 2022 and is engaging with responsible persons to ensure they comply with the new regulations, further pages and the consideration of leaflets (eg Fire Door checks) is being considered using the Protection Uplift funding.	On-Track	
Responding to fires and other emergencies	The service should assure itself that it understands what resources it reasonably requires to meet its foreseeable risk; it should make sure that all of its fire engines can be sufficiently resourced, if required.	Area for improvement	Not started	Not a current project	TBC	TBC			Not started	
Responding to fires and other emergencies	The service should make sure it consistently gives relevant information to the public to help keep them safe during and after all incidents.	Area for improvement	Not started	Not a current project	Communication, Marketing and Engagement Manager	Technology, transformation and PMO	Q3-Q4 22/23		Not started	

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Sub-category	HMICFRS inspection report finding	Finding type	Overall RAG Status	PMO Project link	Delivery Lead	SMT Sponsor	Delivery Date	Jan 2023 Update	Project Status	Evidence to support completion
Making best use of resources	The service should have effective measures in place to assure itself that its workforce is productive, that their time is used as efficiently and effectively as possible and in a more joined up way to meet the priorities in the IRMP.	Area for Improvement	On Track	Portfolio Management Office Project	Head of Technology, Transformation, and PMO	Finance and Assets	Q4 22/23	The PMO is now part of BAU.	Complete	
				Performance Management framework	Data Intelligence Team Manager	Technology, transformation and PMO	Q3 22/23	The BFRS Performance measures are presented quarterly to the Performance Monitoring Board, Executive Committee and Fire Authority. Further work is ongoing to build a framework that sits around the measures and look at how we drill down to the next level to support individual teams	On-Track	
Making best use of resources	The service should actively seek further collaboration opportunities with other Thames Valley fire services, to achieve value for money and better outcomes for the public.	Area for Improvement	Complete	Thames Valley Breathing Apparatus procurement	GC Technical	Protection, Assurance and Development	01/04/2023	This project is monitored and reviewed by the BFRS PMO and the Thames Valley collaboration boards	BAU	
				Emergency Service Mobile Communications Programme	Programme Manager	Technology, transformation and PMO	2025/26	Local and Regional aspects of this Programme have strong governance arrangements in place to ensure that the South Central region remains engaged with the national ESMCP whilst it undergoes a period of adjustment. Work remains active regarding the ESN coverage element of the project.	BAU	
				Thames Valley National Operational Guidance	GC Technical	Protection, Assurance and Development	Mar'22:Phase 1 Sept '22: gap analysis - implemented NOG	This project is monitored and reviewed by the BFRS PMO and the Thames Valley collaboration boards	BAU	
				Thames Valley Fire Investigation	GC Protection	Protection, Assurance and Development	01/10/2023	This project is monitored and reviewed by the BFRS PMO and the Thames Valley collaboration boards	BAU	
				2022/23 reset of the collaboration framework for Thames Valley	pan-directorate	Technology, Transformation and PMO		This action is complete	Complete	
Making the fire and rescue service affordable now and in the future	The service needs to assure itself that it is maximising opportunities to improve workforce productivity and develop future capacity through use of innovation, including the use of appropriate and up-to-date technology.	Area for Improvement	On-Track	Various	pan-directorate	Technology, Transformation and PMO	Ongoing	Work continues to deliver the ICT strategy and ensure all staff have the correct technology - Microsoft licenses have been updated - New PC's trialled on station - Prevention tablets launched on station	On-Track	
Making the fire and rescue service affordable now and in the future	The service should have a clear and sustainable strategic plan for the use of its reserves which promotes new ways of working.	Area for Improvement	Complete	BAU	Director of Finance and Assets	Finance and Assets	18/11/2020	This action is complete	Complete	https://bucksfire.gov.uk/documents/2020/11/item-7-executive-committee-financial-strategy.pdf/ https://bucksfire.gov.uk/documents/2020/03/reserves_strategy_2018-19_web.pdf/
Making the fire and rescue service affordable now and in the future	The service needs to make sure that its fleet and estate strategies are regularly reviewed and evaluated to maximise potential efficiencies.	Area for Improvement	Delayed	BAU	Property Manager/Fleet Manager	Finance and Assets	23/24	The Property strategy is current and in date. A review is scheduled to ensure it remains in date after 2023	Complete	https://bucksfire.gov.uk/documents/2020/03/property_strategy_2018_-_2023.pdf/
				BAU	Fleet Manager	Finance and Assets	01/04/2022	The Fleet Strategy update has been delayed to allow the Service Delivery team to review and forecast the service's future operational requirement	Delayed	

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HMICFRS 2021 Inspection Report Action Plan - People



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Sub-category	HMICFRS inspection report finding	Finding type	Overall RAG status	PMO Project link	Delivery lead	SMT Sponsor	Delivery Date	Jan 2023 Update	Project Status	Evidence to support completion
Promoting the right values and culture	The service should assure itself that senior managers are visible and demonstrate service values through their behaviours.	Area for Improvement	On Track	BAU improvement	SMT	CFO	Ongoing		On Track	Diary invites and SMT station visit timetable.
Promoting the right values and culture	The service should make sure that it effectively communicates its absence/attendance procedures for consistent application.	Area for Improvement	On Track	BAU improvement	Head of Human Resources	Human Resources	Monitoring	Covid report presented to December Business Transformation Board (BTB), further work has taken place - namely Pandemic group met on 10 January, to discuss recommendations and draft an implementation plan. Report to be re-presented to March BTB with amended recommendations. Covid reports are run on a weekly basis and anomalies with Fire Service Rota. Absence reports run on a monthly basis by the Data Intelligence team and shared with the Employee Relations team for follow up with managers and supporting employees back to work. Case management meetings held with managers. Absence statistics shared at Health, Safety and Wellbeing Committee in December 2022.	On Track	Reports run by HR team with anomalies, monthly reports run by Data team and for HSWC
Getting the right people with the right skills	The service should review its succession planning to make sure that it has effective arrangements in place to manage staff turnover while continuing to provide its core service to the public.	Area for Improvement	On Track	Internal Governance review	Corporate planning Manager	Legal and Governance	Phase 1 January 2021 Phase 2 October 2021 - May 2022	This action is complete	Complete	SMB approval of Phase 2 recommendations on 17 May 2022. WPG and PMB dashboard, minutes and actions
				Workforce Planning Group	Head of Human Resources	COO	Ongoing	WPG meet monthly to discuss recruitment activity to achieve 300 operational employees. 18 Apprentices start on 1 March, plans in place to recruit for Apprentices and Transferees. Reports on progress given to Strategic Management Board and Executive Committee. Members workshop took place on 20 January, focusing on SMT succession planning - namely DCFO and CFO roles, which are due to end in November 2024.	On Track	Dashboard, minutes and actions. Promotion/Development Centre information. SMT succession and SMT remuneration and employee bonus reports - Pink papers
Getting the right people with the right skills	The service should assure itself that all staff are appropriately trained for their role.	Area for Improvement	On Track	Active Monitoring System project	GC Training and Assurance	Protection, Assurance and Development	05/03/2022	This action is complete	Complete	
				Operational Training Provider	GC Training and Assurance	Protection, Assurance and Development	01/05/2022	This action is complete	Complete	
				TNA	Organisational Development Manager	Protection, Assurance and Development	BAU	The TSG meets quarterly and receives updates on the current position of training procured by Dept Managers, against what was approved by the TSG at the beginning of the financial year from the submitted TNAs. It is at these meetings any in year requests for funding or any re-prioritised training bids are reviewed and considered against the available budget. In Q3 it was identified that we were reporting £80k of approved training, not yet having been procured. The OD team worked with dept manager to review their TNAs and what they realistically would be able to procure and deliver by the end of the financial year. This allowed some funding to be re-allocated to other priorities (Media Training & x6 ICS Level 1 places) and we are now forecasting to have fully spent the training budget within this financial year.	Complete	
				Internal Governance review / BTB	Organisational Development Manager / GC Training and Assurance	Protection, Assurance and Development	22/04/2022	Terms of reference in place for Training Strategy Group and Strategic & Tactical Appointments Board. Monthly newsletters published on outcomes from the appointments board to provide transparency, clarity and improve communication across the organisation.	Complete	
				Quality Assurance training records	Organisational Development Manager / GC Training and Assurance	Protection, Assurance and Development	On-going	The Maintenance of Operational Competencies (MOC) is under review with a paper being brought to SMT Feb/March 2023. This paper will outline the proposed actions moving forward reference improvements in this area.	On Track	

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Ensuring fairness and promoting diversity	Give greater priority to how it increases awareness of equality, diversity and inclusion across the organisation	Recommendation	On Track	EDI objectives	Head of Human Resources EDI group	COO	01/04/2025	EDI data project in progress, to encourage employees to update their EDI data and the reasons why it is so important. EDI Group share message of the month with the organisation, current message is the EDI objectives, HMICFRS slideshow and EDI progress spreadsheet and actions/progress towards them. EDI articles shared and group member names to raise awareness.	On Track	
Ensuring fairness and promoting diversity	The service should make sure it has appropriate ways to engage with and seek feedback from all staff, including those from underrepresented groups	Recommendation	On Track	People Strategy	Head of Human Resources EDI group	COO	01/04/2025	People Strategy update to be prepared for October Fire Authority, work continues on raising awareness of the five strands of the People Strategy.	On Track	
				Culture Survey	Head of technology, Transformation and PMO	COO	Ongoing	Feedback from the listening workshops has been summarised and shared with the Service. The top 3 areas regarding 1) Number of staff, Uniform and training have been shared with the relevant teams. Whilst the Culture Survey group is normally the link between what staff said and the relevant group they have taken ownership of Reward and Recognition. A budget Challenge for 23/24 has been approved to support future work on Staff Engagement inc Staff feedback, People Networks and Employee Recognition	On Track	
				Senior Management Team	Head of Human Resources EDI group	COO		As per last update	On Track	
				People Networks	Head of technology, Transformation and PMO	Head of technology, Transformation and PMO	Q4 22/23	A budget challenge has been approved for 23/24 allowing work to kick off on setting up people network. The 1st network to be set up will be a Women's network.	On Track	
Ensuring fairness and promoting diversity	The service should make improvements to the way it collects equality data to better understand its workforce demographics and needs	Recommendation	On Track	EDI objectives	Head of Human Resources EDI group	COO	01/04/2025	Data categories refreshed and now entered into iTrent system. Stakeholders have agreed data categories and UAT being carried out across the systems that report on this data. FAQs drafted and sent for review/approval. Support from Comms Team has been requested for branding advice. Launch of new data planned for February 2023	On Track	
Ensuring fairness and promoting diversity	The service should ensure it has robust processes in place to undertake equality impact assessments, implement and review any actions required	Recommendation	On Track	EDI objectives	Head of Human Resources EDI group	COO	01/04/2025	Case Study to be written up, project complete	Complete	
Ensuring fairness and promoting diversity	The service should be more ambitious in its efforts to attract a more diverse workforce which better reflects the community it serves	Recommendation	On Track	Engagement, Attraction, Recruitment and Selection Framework (EARSF) -Delayed	HR Operations Manager	COO	01/04/2025		Delayed	
				Recruitment	HR Operations Manager	COO	Ongoing	Wholetime (WT) Apprentices - 5 Apprentice FF's commenced on 3 January 2023 on an Open FFDP. A further 16 Apprentice FF's and 1 Competent FF to start 1 March. FF Apprenticeship recruitment for October intake to open 20 February and close on 26 March 2023, with a view of taking 18 through to FSC and with a view of being able to create a pool for additional places that may become available Transferees - On Call & WT Crew Commander & Watch Commander (internal & External) Transferee recruitment expression of interest advert to open on 17 February. Recruitment Fairs, Skills Shows, National Apprenticeship Show and Have a go days planned in the diary throughout 2023. Updates given to SMB and Executive Committee. Officer and Councillor meeting 2 February. Change 100 - 2 internships planned for 2023, expressions of interest by 31 January. Role related testing report being prepared for March BTB	On Track	
				Development Centres	Organisational Development Manager	Protection, Assurance and Development	Ongoing	An in-year review was undertaken on the Operational Promotional Procedure to recognise temporary amendments to the Institution of Fire Engineers (IFE) requirements to enable a wider pool of applicants through the promotional process, this had a positive impact and we received an increase in the number of applications for the CC/WC/SC Development Centre in December 2022. GC Development Centre in planned for March and CC/WC in May 2023. Work continues to identify and understand further, the barriers to people going for development. These along with recommendations will be presented to BTB in March 2023.	On Track	

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				External	Head of Human Resources EDI group	COO	Ongoing		On Track	
				EDI objectives	Head of Human Resources EDI group	COO	01/04/2025	Meeting on 27 January to discuss EDI objectives for the following year	On Track	https://bucksfire.gov.uk/documents/2022/09/fa-item-14-121022.pdf/
Managing performance and developing leaders	The service should put in place an open and fair process to identify, develop and support high-potential staff and aspiring leaders	Area for Improvement	On Track	BAU improvement - Talent management	Organisational Development Manager	Protection, Assurance and Development	01/04/2023	An in-year review was undertaken on the Operational Promotional Procedure to recognise temporary amendments to the Institution of Fire Engineers (IFE) requirements to enable a wider pool of applicants through the promotional process, this had a positive impact and we received an increase in the number of applications for the CC/WC/SC Development Centre in December 2022. Work continues to identify and understand further, the barriers to people going for development. These along with recommendations will be presented to BTB in March 2023. The Development review, core learning pathways, supervisory leadership programme and coaching and mentoring are all on the plan for 2023/24	on Track	
				Leadership and Management framework	Organisational Development Manager	Protection, Assurance and Development	01/03/2023	Delivery of a leadership and management development programme (LMDP) to improve the effectiveness of existing managers as well as provide development opportunities and pathways for future managers and leaders of the organization has been completed in 2022/23. The programme has initially been delivered by an external provider and the content built upon the foundations contained within the NFCC Leadership Framework, the priority areas identified via the HMICFRS inspection. The next steps are for it to become acquisition training for all new managers/leaders and development for any potential future managers/leaders. The format for the delivery of this is forming part of the wider development review, alongside the introduction of the core learning pathways. It may be that this can be designed into a e-learning module, alongside the other managerial acquisition training and new manager needs as well as enrolment onto the NFCC supervisory leadership programme. Three senior managers within the service have been successful in securing places on to the sector's national Executive Leadership Programme. The Development review, core learning pathways, supervisory leadership programme and coaching and mentoring are all on the plan for 2023/24	On Track	
				Apprenticeship programme	Organisational Development Manager	Protection, Assurance and Development	Complete	The Authority continues to look for ways to effectively utilise and improve its apprenticeship programme. Whether that be through different delivery models, collaboration with other emergency services or local businesses, or options to increase the funding available to invest in apprenticeships for staff. Year on year the Authority has continued to exceed the public sector target, introduced as part of the Government's apprenticeships Reform agenda, whereby organisations in England must meet a minimum of 2.3% apprenticeship new starts each year, based on employee headcount. With current and previous apprentices now embedded across the Service, the Authority is proud of its progress in employing new apprentices and upskilling existing employees.	Complete	https://bucksfire.gov.uk/documents/2021/07/oa-item-15-210721.pdf/
Managing performance and developing leaders	The service should put in place a system to actively manage staff careers, with the aim of diversifying the pool of future and current leaders	Area for Improvement	On track	Appraisal Process	Organisational Development Manager	Protection, Assurance and Development	Complete	Improved reporting to managers on their department's appraisal returns has been undertaken and this has resulted in action being taken to complete them. However overall returns rates are not at the required level therefore with the launch of the 23/24 appraisal cycle/year, the OD team are going to offer additional training sessions, including lunchtime drop in sessions to be held at HQ.	Complete	Internal file - Performance Monitoring Board meeting 30/09/21, item 11(ii) update on appraisal returns (official sensitive personal)
				Direct Entry	Organisational Development Manager	Protection, Assurance and Development	TBC	Awaiting NFCC project completion and White paper consultation	Not started	

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HMI Matt Parr CB

His Majesty's Inspector of Constabulary
His Majesty's Inspector of Fire & Rescue Services

Jason Thelwell
Chief Fire Officer
Buckinghamshire Fire and Rescue Service

Councillor Simon Rouse
Chair of Fire Authority

24 February 2023

Dear Jason,

Buckinghamshire Fire and Rescue Service revisit

During May and June 2021, we inspected Buckinghamshire Fire and Rescue Service. During the inspection we identified areas of concern with respect to prevention and promoting fairness and diversity. We shared these causes of concern with you and made the following recommendations:

Recommendation

By 30 September 2021, the service should have the following in place:

- an effective system to define the levels of risk in the community;
- a revised prevention strategy that clearly prioritises the people most at risk giving focus and direction to specialist teams; and
- a review of systems and processes for dealing with referrals making sure that those with highest identified risk are prioritised.

Recommendation

By 31 January 2022, the service should:

- give greater priority to how it increases awareness of equality, diversity and inclusion;
- make sure it has appropriate ways to engage with and seek feedback from all staff;
- make improvements to the way it collects equality data to better understand its workforce demographics and needs;
- ensure it has robust processes in place to undertake equality impact assessments; and
- be more ambitious in its efforts to attract a more diverse workforce which better reflects the community it serves.

In March 2022, you submitted an action plan setting out how you intended to address the areas of concern and the recommendations.

During November 2022, we received further updates from you on the action plan. We didn't expect to see all the remedial work completed but were looking for evidence of progress.

Governance

The service has clearly shown a commitment and willingness to address these causes of concern. You have put in place appropriate governance arrangements to monitor progress against the plan. You have provided evidence of progress within your action plan and the minutes of the internal strategic meeting and fire authority meeting.

Action plan

The service has detailed action plans covering our causes of concern. The action plans are the responsibility of a designated person, with deadlines and assigned tasks. The service records completed actions and updates on tasks still to be addressed. You have also allocated additional resources to the prevention team to support the implementation of your plans.

Progress against the causes of concern

We were pleased to see that the service had put in place some resources and appropriate governance structures for the commitments in the prevention action plan. Some of the actions had been completed, including the review and development of the prevention strategy. During our revisit, we found staff in specialist teams understood the service's priorities set by the revised strategy. Some station-based staff also showed an understanding of them.


We were also pleased to see that the service had put in place additional resources and governance structures for the commitments in the equality, diversity and inclusion action plan. During our revisit, staff described a positive change in the way the service was raising awareness of and promoting equality, diversity and inclusion. Staff surveys are conducted annually, and staff were positive about the actions being taken as a result. The service provided evidence of a revised equality impact assessment process and the equality, diversity and inclusion working group described its involvement in it.

However, we would like to see the service continue its progress implementing the action plans and communicate outcomes effectively to all its staff and the public. It still needs to improve its systems and processes to ensure those identified as being most at risk are prioritised and visited quickly.

We will continue to monitor the progress made and revisit the service in spring 2023 as part of our scheduled inspection programme. We will assess further evidence that the causes of concern have been addressed and the service provided to the public of Buckinghamshire has improved.

This letter will be published on our website.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'M Parr', with a long horizontal stroke extending to the right.

HMI Matt Parr CB

His Majesty's Inspector of Constabulary

His Majesty's Inspector of Fire & Rescue Services

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Chief Fire Officers
Chairs of Fire Authorities
Police, Fire and Crime Commissioners
Police and Crime Commissioners
Lead Fire Authority Members
Locally elected Mayors
Other FRS interested parties

28 November 2022

Dear colleague,

FIRE AND RESCUE SERVICE (FRS) INSPECTION 2023-2025

I am writing as the SRO for FRS inspections to confirm our inspection programme for 2023-2025 and to update you on progress on our second round of fire and rescue (FRS) inspections.

Round 3

The inspection programme is reviewed at the end of each cycle to consider changes in the fire and rescue landscape and findings from our inspections. We also embedded evaluation into the approach. Thank you for sharing your views and supporting the development of the programme.

Our next round of inspection will report on the progress a service has made since the second round. Round 3 will also involve several changes from the previous round. These include:

a) Grading system

Activity will be focused on the evidence needed to demonstrate the 'characteristics of good' and we will move to a 5-tier grading system, with an additional grade of 'adequate'. This will provide a greater degree of information on where service improvements are needed, better reflect the performance of each service, and provide a common grading approach throughout our FRS and policing inspections.

The characteristics of good reflect those contained within our existing judgement criteria and can be found at Annex A. HMIs will use these characteristics when making their assessment. The categories of graded judgement in Round 3 will be:

- Outstanding – The FRS has substantially exceeded the characteristics of good performance.
- Good – The FRS has substantially demonstrated all the characteristics of good performance.
- Adequate – The FRS has demonstrated some of the characteristics of good performance, but we have identified areas where the FRS should make improvements.
- Requires improvement – The FRS has demonstrated few, if any, of the characteristics of good performance, and we have identified a substantial number of areas where the FRS needs to make improvements; and
- Inadequate – We have causes for concern and have made recommendations to the FRS to address them.

b) Pillar judgements

We will remove our graded judgements at pillar level for effectiveness, efficiency and how a service looks after its people, to better focus service improvements on the 11 principal areas of inspection. The 11 questions within the pillars will still be graded.

c) Report publication

To report in a timelier fashion, we will report our inspection findings in smaller batches, rather than the larger tranches used for previous rounds of our inspections.

Notification process

This letter is the initial notification to all FRSs of the preliminary inspection schedule, subject to confirmation of the Programme and Framework by the Home Secretary. Annex B provides you with this indicative schedule. This running order may be subject to change, which could be due to several reasons, including changes in performance or risk. Services affected by this will be informed of any planned changes at the earliest opportunity.

If industrial action is taken, then the inspectorate will need to consider the extent to which it is appropriate or feasible to continue with inspection activity as currently planned. I will write to you separately to outline any changes in our arrangements in more detail should this happen. Should any amendment or delay become necessary, it will be kept under review, and we will let you know in good time.

Document Request and Self-assessment

Our document request and self-assessment template, along with full instructions and guidance will be issued to your service liaison officer (SLO) 6-weeks before inspection fieldwork is due to start. Whilst we recognise that a service may feel it necessary to send additional documents within this period and throughout the inspection window, we ask that you:

- keep this to a minimum.
 - make clear why the document is being sent e.g., why the document is necessary.
- and
- highlight the section(s) you wish to be reviewed.

Staff Survey

As with previous inspections, we will be conducting a staff survey for all staff currently working for English fire and rescue services. We rely on your help to promote this survey and I would be very grateful for anything you can do to encourage your staff to complete it and ensure we have a good representation of their views.

We will coordinate the launch of the staff survey with each inspection and will send all SLOs a separate email with further details, including wording that you may use on your intranet to advertise both the staff survey and our reporting line. I would be grateful if you could promote the survey within your service.

Independent Reporting Line

Our independent reporting line remains open. The purpose of this line is to provide all fire and rescue service staff with a mechanism to inform us of any issues or areas of good practice which they feel should be taken into consideration as part of a service's inspection. Please note that this is not a whistleblowing service, nor a route for complaints. It is simply a way in which we can gather additional evidence outside of fieldwork which, can be accessed through the HMICFRS website via this link: [Independent reporting line - HMICFRS \(justiceinspectorates.gov.uk\)](https://www.justiceinspectorates.gov.uk/hmicfrs/).

Round 2 revisits

We are currently carrying out revisit activity for some services who were given a cause – or causes – of concern in round 2 to consider what progress is being made. We also intend to publish several reports early in 2023:

- Inspection reports for those services in Tranche 3
- State of Fire 2023

inspections to take place.

In the meantime, if you need any further information, please contact either me or Alex Hill, FRS Portfolio Director via alex.hill@hmicfrs.gov.uk

Thank you for your continued support of our inspection programme.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'RW', written in a cursive style.

HMI Roy Wilsher OBE QFSM

His Majesty's Inspector of Fire and Rescue Services



Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview & Audit Committee, 15 March 2023

Report title: Prevention Improvement Plan – November/December 2022

Lead Member: Councillor Simon Rouse

Report sponsor: Area Commander Simon Tuffley

Author and contact: Community Safety & Safeguarding Manager Joanne Cook

jcook@bucksfire.gov.uk

Action: Noting

Recommendations:

That the Committee note the Prevention Improvement Plan highlight report (November - December 2022) summarising the progress made against the measures required to secure long-term improvements to Prevention delivery in Buckinghamshire Fire & Rescue Service (BFRS).

Executive summary:

The Prevention Improvement Plan was written and presented to the Overview and Audit Committee in November 2021, along with the finalised Phase One Prevention Evaluation Report which had commenced in July 2020 but was paused due to revised priorities during the Covid 19 pandemic.

The Prevention Improvement Plan contains 60 recommendations, drawn from the Prevention Evaluation, the findings of Her Majesty's Inspectorate of Fire and Rescue Services and the areas required to meet the Prevention Fire Standard and associated National Operational Guidance.

Work to evidence attainment against the removal of the HMICFRS Prevention cause for concern is prioritised over other recommendations within the Prevention Improvement Plan, although the highlight report and dashboard demonstrate that work is also progressing on most other recommendations, noting that where this is not the case, work has been delayed by the delivery of externally led work from the Central Program Office Prevention Workstream.

Staff change has continued to impact upon the team in the period of this highlight report, with one new staff member recruited and one role becoming vacant again. This has understandably impacted on the team's ability to demonstrate attainment against the delivery periods originally identified.

However, subsequent to the period of the highlight report, the final vacant role has been recruited into and the team reached full headcount in January, noting that there is a six-month probationary period to competence.

As detailed in the highlight report (Appendix 1), seven recommendations have been completed within the two-month period covered, several of which related to the approval of the revised Prevention Strategy. The Prevention Strategy will however have to be revisited after the review of the Public Safety Plan.

Financial implications:

Amending communication methods and referral mechanisms in response to some of the Prevention Improvement Plan recommendations may introduce additional financial implications, however where appropriate, work completed by the NFCC on developing Online resources will be utilised.

Any requirement for growth will be submitted through the established internal governance arrangements for consideration.

Risk management:

This Prevention Improvement Plan is the most effective way of ensuring continued improvement to ensure the best possible service is provided to the communities we serve.

The provision of regular highlight reports is an assurance tool to ensure that we are ultimately working towards aligning to national best-practice and more effectively to reduce risk in our communities.

There remain reputational corporate risks to the organisation should we be judged as inadequate by HMICFRS. The Service had already taken steps to mitigate this through having extensive internal and external audits of a number of areas of the Service, notably, elements of our operational activity has been subject to external independent assurance. The prevention evaluation is another example of applying constructive internal scrutiny to drive improvement and reduce risk.

Key risks are identified in the highlight report, of which the staffing issue has already been seen to impact upon delivery.

Legal implications:

The key legislation, regulation, and duties linked to a Fire and Rescue Service's prevention function can include (but is not limited to) the following:

- The Road Traffic Act, Section 39
- Home Safety Act
- Housing Act
- Children's Act
- Working Together to Safeguard Children
- Safeguarding Vulnerable Groups Act and the Protection of Freedoms Act
- United Nations Human Rights Convention on the Rights of the Child

- Mental Capacity Act and Mental Health Act
- Police & Crime Act
- Modern Slavery Act
- Crime and Disorder Act
- Counter Terrorism and Security Act
- The Care Act
- Homelessness Reduction Act
- Anti-social Behaviour Crime & Policing Act

Privacy and security implications:

No privacy or security implications have been identified that are directly associated with this report or its appendices. The respective strands of the improvement plan will ensure Data Protection Impact Screening and full impact assessments are completed and reviewed where appropriate.

The report and its appendices are not protectively marked.

Duty to collaborate:

Collaboration with partners to ensure a collective and shared approach to identify and mitigating community risk is critical to ensure Prevention activity is effective. The evaluation identifies a number of areas where collaboration and partnerships can be developed for the benefit of community safety.

Health and safety implications:

There are no Health, Safety or Wellbeing implications arising from this report.

Environmental implications:

There are no environmental implications arising from this report.

Equality, diversity, and inclusion implications:

Whilst there are no identified implications directly associated with this report or its appendices, elements of work contributing to the progressive of individual recommendations have a positive impact upon some groups, specifically those where age is the protected characteristic. The respective strands of the improvement plan will ensure impact screening and full impact assessments are completed and reviewed where appropriate.

Consultation and communication:

The Prevention evaluation involved extensive engagement with stakeholders to ensure an effective and thorough evaluation of all our activity.

Background papers:

23 January 2020 - Her Majesty’s Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) – Buckinghamshire Fire and Rescue Service (BFRS) Inspection Findings Report:

https://bucksfire.gov.uk/documents/2020/03/230120_item_7_hmicfrs_cover_report_23012020_appendix-min.pdf/

10 November 2021 – Prevention Evaluation – Phase One Report

<https://bucksfire.gov.uk/documents/2021/10/oa-item-17-17-10-21.pdf/>

12 October 2022 – Fire Authority – Prevention Strategy

[Fire Authority Meeting - 12 October 2022 - Buckinghamshire Fire & Rescue Service \(bucksfire.gov.uk\)](#)

9 November 2022 – Overview and Audit Committee – Prevention Improvement Plan Update 2

[Overview and Audit Committee - 9 November 2022 - Buckinghamshire Fire & Rescue Service \(bucksfire.gov.uk\)](#)

Appendix	Title	Protective Marking
1	Prevention Improvement Plan highlight report – November/December 2022	Not protectively marked

Project: Prevention Improvement Plan



Lead Member: Project Sponsor: Project Manager:	Cllr Simon Rouse AC Simon Tuffley Joanne Cook	Project Objectives: Following the Prevention Evaluation, a three-year plan is in place to develop Prevention within the service: Effective prevention strategy, processes and systems in place facilitating effective delivery of preventative information across the community
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Overall RAG

Strategy, vision and leadership		Intelligence		Management of processes, systems and planning incl. audit		Coordination & communication of operations		Delivery of operations	
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Summary – Period dated: November – December 2022

Key Activities

- Dedicated referral email (referrals@bucksfire.gov.uk) has been agreed as a single route into the Service. This enables work on the OHFSC to be progressed (had been placed on hold pending this) and Prevention Management to have oversight of referral volumes and outstanding referrals as identified in the HMICFRS report and Prevention Evaluation. Regular meetings scheduled for the Admin and Community Safety Team Leaders to move oversight of risk from Admin to Prevention. Guidance notes being written to support improvements to referral processes.
- Incident upload from Vision into PRMS reviewed against all incident types that should pull through. Although assured that all relevant incidents were being received with the exception of ‘small hazmat’, the system upgrade at TVFCS caused an issue with incident pull through that has not been able to be resolved. This has impacted on all follow up activity to incidents since that date, with measures necessary to redress the backlog when it is able to be accessed.
- Recruitment had brought the Central Prevention team to full headcount for the first time since October 2021. However, this has been disrupted by a member leaving during their probationary period. Processes in place to source a replacement from the other applicants from the most recent recruitment round, noting that onboarding to competent takes four to six months, will impact on delivery numbers until the end of June 2023.
- The Prevention Strategy was approved by the Fire Authority in October. Communication of it to relevant teams and partners commenced in this period.

Priorities for Next Period: January - February 2023

Progress

- Bandings to be added to local Prevention KPMs in liaison with DIT to ensure consistency in approach
- Consideration of additional data line to be added to Service KPMs to ensure there is Service oversight of all data eligible for external (Home Office) reporting, specifically virtual or non cross-threshold visits
- Following migration of PRMS and queue issues being rectified, post incident actions need to be addressed prior to Home Office data run
- Service procedure for quality assuring prevention processes to be written aligned to the expectations of the Prevention Fire Standard and Central Program Office Prevention Workstream’s work on Prevention customer engagement and evaluation
- Onboarding of OHFSC now that the referrals in process has been agreed

Complete

- 6 month reports on Prevention activity showing key insights and case studies of Prevention impact in the community
- Behaviour change report evidencing the impact of Home Fire Safety Visits on the behaviour of those receiving them
- Mid term review of Prevention Improvement Plan to ensure priorities and timescales are still appropriate

Project: Prevention Improvement Plan



Lead Member: Project Sponsor: Project Manager:		Cllr Simon Rouse AC Simon Tuffley Joanne Cook		Project Objectives: Following the Prevention Evaluation, a three-year plan is in place to develop Prevention within the service: Effective prevention strategy, processes and systems in place facilitating effective delivery of preventative information across the community				Overall RAG 	
Strategy, vision and leadership		Intelligence		Management of processes, systems and planning incl. audit		Coordination & communication of operations		Delivery of operations	

Summary – Period dated: November – December 2022				Key Milestones		Forecast/ Actual	RAG
Key Activities (continued)				Effective system for dealing with referrals implemented, prioritising those with highest level of risk		October 2022	
				Approval of revised Prevention Strategy		October 2022	
				An effective system defining levels of risk in the community		October 2022	
				Evidence in place to support removal of Prevention Cause for Concern		October 2022	
Change Request Log:							
NA		NA		NA		NA	

Risk/ Issue	RAG	Description	Mitigating Action	Next Action
Enter top three highest risks to the plan				
Staff capacity		Failure to recruit into vacant roles impacting on ability of Prevention team to conduct core day to day activity as well as progress actions within the Prevention Improvement Plan	Member of the Community Safety delivery team left during their probation period. Impacting on time to that team reaching full capacity (all team members trained and out of probation)	Candidates from last recruitment round contacted and one person appointed to start in January.
Prioritisation of visits by risk level (risk stratification)		Capacity of 3 rd party company (Active Informatics) to make changes to the Prevention side of the Premises Risk Management System whilst the migration to 365 and development of the Site Specific Risk Information (SSRI) area is underway delays ability to progress areas of work required for prevention including the prioritisation of visits by risk level	If scoring within the system can be adjusted, threshold levels (bands) may have to be managed outside of the system but the Admin team are under capacity and do not have the resource to do this. Work on recording all visits in PRMS commenced whilst awaiting SSRI completion but delivery date is dependent on Active's ability to provide development time, and this has yet to be confirmed.	Once 'snagging' on SSRI area of PRMS is complete, development time has been assigned to enable risk stratification to be applied within the system.
268				
Collaborative working – staff capacity		Staff retention in key departments and conflicting priorities within the organisation impacting upon Prevention team's ability to deliver against the recommendations	Regular liaison with relevant department leads to ensure early warning of issues that may impact upon progress against the cause for concern areas or the wider prevention improvement plan	Continue regular liaison with other dept leads



Buckinghamshire
FIRE & RESCUE SERVICE
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Prevention Improvement Plan - Progress Dashboard

	Total recommendations	Complete	On track	On hold/delayed	Not started
Strategy, vision & leadership	7	4	1	2	0
Intelligence	15	5	4	6	0
Management of processes, systems and planning, including audit	15	2	10	2	1
Coordination and communication of operations	13	6	6	0	1
Delivery of operations	10	4	4	2	0
Grand totals	60	21	25	12	2

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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 15 March 2023

Report title: Treasury Management Performance 2022/23 – Quarter 3

Lead Member: Councillor Matthew Walsh

Report sponsor: Mark Hemming, Director of Finance & Assets

Author and contact: Marcus Hussey mhussey@bucksfire.gov.uk

Action: Noting.

Recommendations: That the Treasury Management Performance 2022/23 – Quarter 3 report be noted.

Executive summary:

This report is being presented to provide the treasury investment position as at the end of 2022/23 quarter 3. It is best practice to review on a regular basis how Treasury Management activity is performing.

The accrued interest earned for 2022/23 quarter 3 is £201k, which is £179k higher than the budget for the same period.

Financial implications:

The budget for 2022/23 relating to interest earned on balances invested is £30k. Performance against the budget is included within Appendix A.

Risk management:

Making investments in the Authority's own name means that the Authority bears the risk of any counterparty failure. This risk is managed in accordance with the strategy and with advice from external treasury management advisors.

The Director of Finance and Assets will act in accordance with the Authority's policy statement; Treasury Management Practices and CIPFA's Standard of Professional Practice on Treasury Management.

The risk of counterparty failure is monitored on the directorate level risk register within Finance and Assets.

There are no direct staffing implications.

Legal implications:

The Authority is required by section 15(1) of the Local Government Act 2003 to have regard to the Department for Communities and Local Government Guidance on Local Government Investments; and by regulation 24 of the Local Authorities (Finance and Accounting) (England) Regulations 2003 [SI 3146] to have regard to any prevailing CIPFA Treasury Management Code of Practice.

Privacy and security implications:

No direct impact.

Duty to collaborate:

No direct impact.

Health and safety implications:

No direct impact.

Environmental implications:

The Authority have invested £2m in sustainable investments during 2022/23. Officers will continue to explore sustainable investments.

Equality, diversity, and inclusion implications:

No direct impact.

Consultation and communication:

No direct impact.

Background papers:

Treasury Management Policy Statement, Treasury Management Strategy Statement and the Annual Investment Strategy

<https://bucksfire.gov.uk/documents/2022/06/treasury-management-strategy.pdf/>

Appendix	Title	Protective Marking
1	Treasury Management Performance 2022/23 – Quarter 3	

Appendix 1 – Treasury Management Performance 2022/23 – Quarter 3**Background**

Up until 31 March 2013, the Authority's cash balances were managed by Buckinghamshire Council under a Service Level Agreement (SLA). From 2013/14 the Authority began investing in its own name. Since the treasury management function has been managed in-house, the Authority has achieved investment returns of £1.311m between 2013/14 and 2021/22.

This report highlights the performance to date of the in-house treasury management function for as at the end of financial year 2022/23 - April 2022 to December 2022.

Security of Investments

The primary investment priority as set out in the Treasury Management Policy Statement is the security of capital. The Authority applies the creditworthiness service provided by Link Treasury Services Limited (Link). This determines whether or not a counterparty is suitable to invest with and if so, the maximum duration an investment could be placed with them. In the Annual Investment Strategy (AIS), the Authority resolved that the balances invested with any single counterparty at any point in time would be 30% of the total investment portfolio to a maximum of £5m (with the exception of Lloyds Bank, who as our banking provider that have a limit of £7.5m, of which at least £2.5m must be instant access). During 2022/23 – Quarter 3, Link made no relevant changes to the counterparty listing. The amount invested with each counterparty on the approved lending list as at 31 December 2022 is detailed below:

Counterparty	Credit Ratings						Amount (£000)
	Fitch		Moody's		S&P		
	Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	
Close Brothers Group Plc	A	F2	Aa	P-1	-	-	4,000
Goldman Sachs International	A	F1	A	P-1	A	A-1	2,000
Leeds BS	A	F1	A	P-2	-	-	2,000
Standard Chartered Bank (SD)	A	F1	A	P-1	A	A-1	2,000
West Brom BS	-	-	Ba	NP	-	-	2,000
Newcastle BS	-	-	-	-	-	-	1,000
Principality BS	BBB	F2	Baa	P-2	-	-	1,000
CCLA Fund Managers Ltd (MMF)	-	-	-	-	AAA	A-1	1,522
Aberdeen Asset Management PLC (MMF)	AAA	F1	Aaa	P-1	AAA	A-1	1,012
Lloyds Bank plc (CA)	A	F1	A	P-1	A	A-1	1,064
Total							17,598

BS = Building Society, MMF = Money Market Fund, CA = Current Account, SD Sustainable Deposit. Rating as at 30 December 2022.

During this period, no counterparty limits were breached.

Credit Rating

Link monitor and supply the Authority with a weekly credit rating list for all counterparties listed in the Treasury Strategy 2022/23. In addition to this Link will also supply the Authority with any changes to the counterparties credit ratings as and when they occur. The credit ratings are not set by Link, these are obtained through rating agencies (Fitch, Moody's and Standard & Poor's (S&P)). The Authority will not place sole reliance on the credit ratings supplied by Link. The Authority will also use market data and market information, information on government support for banks and the credit ratings of that supporting government.

There are some counterparties that are not rated by the rating agencies. These are mainly Building Societies. The Authority will review the counterparties market data, market information (asset portfolio) before committing to an investment deal with the counterparty.

Below are the rating definitions for each rating agency:

Fitch:

Short Term	Long Term	Rating Definition
F1	AAA, AA, A	Highest Credit Quality
F2	A, BBB	Good Credit Quality
F3	BBB	Fair Credit Quality
B	BB, B	Speculative Credit Quality
C	CCC, CC, C	High Default Risk
RD	RD	Restricted Default
D	D	Default

Moody's:

Short Term	Long Term	Rating Definition
P-1	Aaa, Aa, A	Superior ability to repay debt obligation
P-2	A, Baa	Strong ability to repay debt obligation
P-3	Baa	Acceptable ability to repay debt obligation
NP	Ba, B, Caa, Ca, C	do not fall within any prime rating

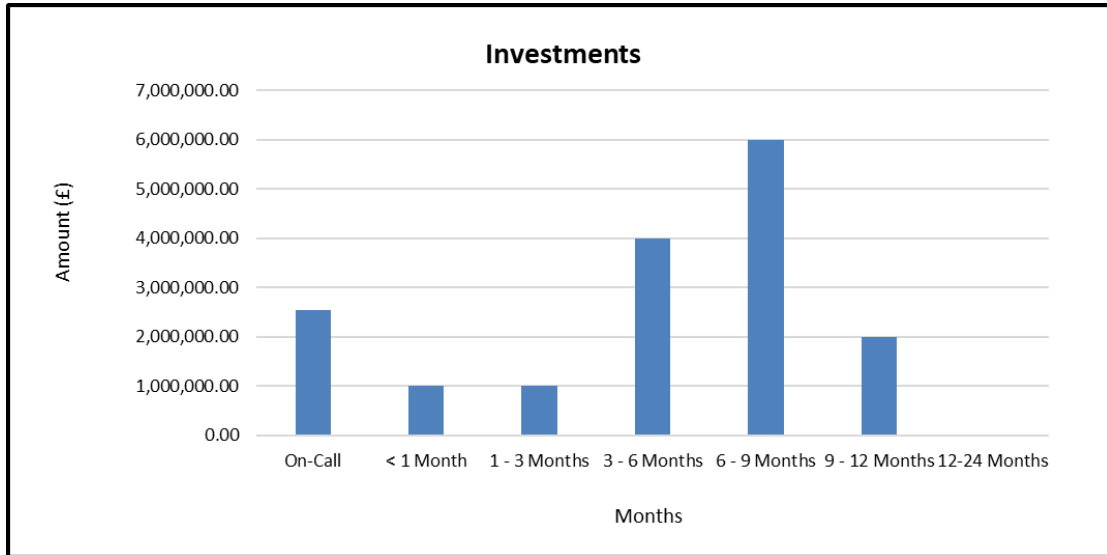
Standard & Poor's:

Short Term	Long Term	Rating Definition
A1	AAA, AA, A	Extremely Strong
A2	A, BBB	Satisfactory
A3	BBB	Adequate
B	BB, B	Vulnerable and has significant speculative characteristics.
C	CCC, CC, C	Vulnerable to non-payment
D	RD	Restricted Default
D	D	Default

Liquidity

Investments

The second objective set out within the Treasury Management Policy Statement is the liquidity of investments (i.e., keeping the money readily available for expenditure when needed). Investments have been placed at a range of maturities, including having money on-call in order to maintain adequate liquidity. The current investment allocation by remaining duration can be seen on the chart below:

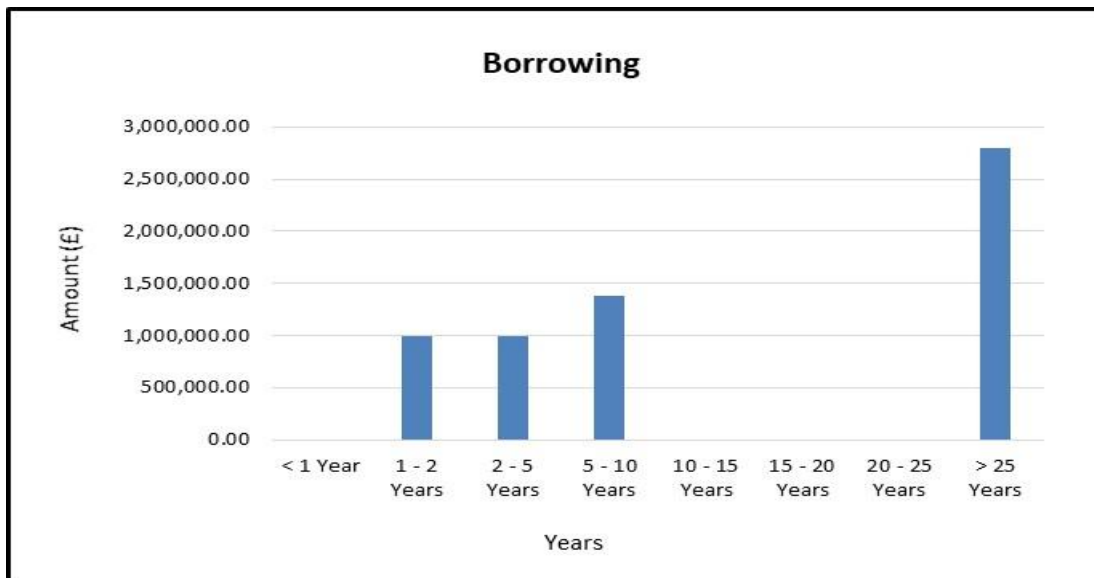


In order to cover expenditure such as salaries, pensions, creditor payments, and potential liabilities for which the Authority have made provisions within the Statement of Accounts, the balances are invested as short fixed-term deposits.

There are six investments currently falling in the <1 Month, 1-3 Months and 3-6 Months periods. At least one deal matures each month for the next ten months and were all originally invested for different terms and will be re-invested for varying terms upon maturity to maintain liquidity and meet future commitments. The Authority continues to hold Money Market Funds to help improve the liquidity of the Authority’s balances. By investing collectively, the Authority benefits from liquidity contributed by others and from the knowledge they are all unlikely to need to call on that money at the same time.

Borrowing

As part of managing the liquidity of investments, it is important to have regard to the maturity structure of outstanding borrowing. This can be seen in the following chart:



The total borrowing outstanding as at 31 December 2022 is £6.177m. A repayment for a maturing loan was completed in May 2022, the value of this loan was £0.620m. The next maturing loan is March 2024. These repayments do not directly affect the revenue budget, as they simply reflect the use of cash accumulated by setting aside the appropriate minimum revenue provision (MRP) to settle the outstanding liability.

Investment Yield

Having determined proper levels of security and liquidity, it is reasonable to consider the level of yield that could be obtained that is consistent with those priorities.

Performance Against Budget

The interest receivables budget was reviewed as part of the Medium-Term Financial Plan (MTFP) 2022/23 process with the outcome for the budget to remain at £30k. This was approved by at the Fire Authority in February 2022. The reason for the same level of investment income is due to the volatility of the market and taking a prudent approach not to increase the investment budget at the time, with any additional investment income above the set budget being greatly received. The interest base rate in February 2022 when the budget was set was 0.50%.

Since the Bank of England’s two unprecedented emergency interest rate cuts in March 2020 to a base rate record low of 0.10%. The Monetary Policy Committee (MPC) has voted to increase the interest base rate at each of the last nine (MPC) meetings (December 2021 (0.25%), February 2022 (0.50%), March 2022 (0.75%), May 2022 (1.00%), June 2022 (1.25%), August 2022 (1.75%), September (2.25%), November 2022 (3.00%) and December 2022 (3.50%)). The Authority has seen the benefits in the interest base rate increase both in short term investment deals and Money Market Funds interest.

The accrued interest earned for financial year 2022/23 – Quarter 3 is £201k, against the planned budget of £22.5k for the same period. This is an over achievement of £179k and has resulted in the Authority being able to hit the budget target for financial year 2022/23

Item 14 | Treasury Management Performance 2022/23 – Quarter 3

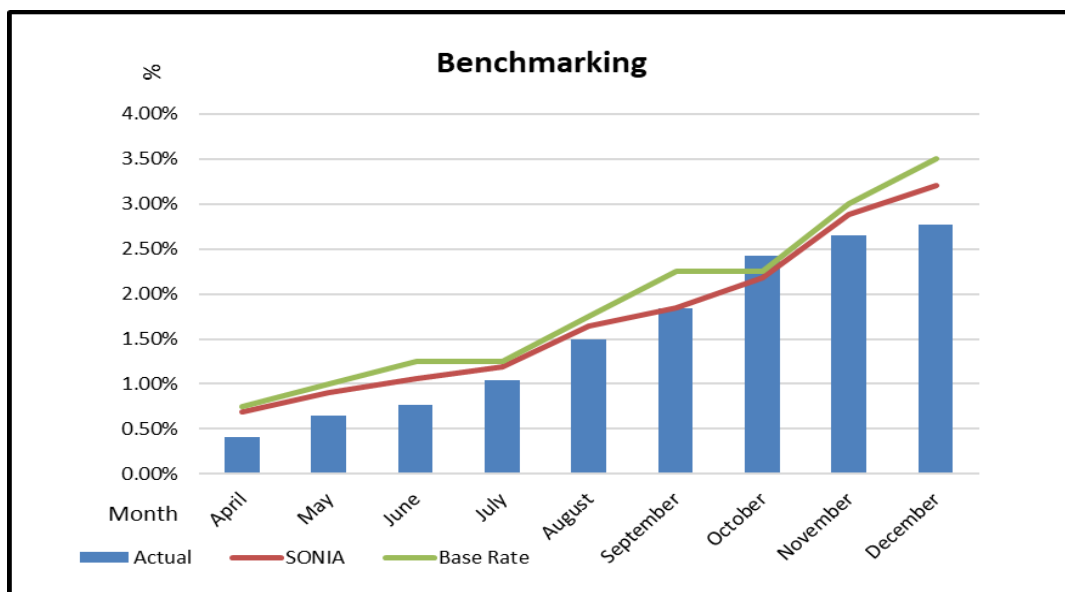
of £30k within the first six months of the financial year. As of 31 December 2022, the Authority is projecting to achieve a minimum of £300k return on investments for the financial year 2022/23. The return is likely to be just above the £300k mark, as the Authority still have investments to mature this financial year which will be replaced with investments that are likely to achieve a better return than previously achieved.

Link are forecasting for the current interest base rate of 3.50% (as 15 December 2022) to potentially increase to 4.5% in the next twelve months before gradually reducing in the following twelve months. With this projection in mind, as part of the MTFP 2023/24 process, the investment income budget will be significantly increased to reflect the increase in interest rates. This will consider the funds available to invest and ensuring the Authority is able to maintain sufficient liquidity to cover the day-to-day expenditure.

Performance Against the Benchmark

The relative performance of the investments is measured against two benchmark figures:

- SONIA (Sterling Overnight Index Averages) – SONIA is based on actual transactions and reflects the average of the interest rates that banks pay to borrow sterling overnight from other financial institutions and other institutional investors.
- Base Rate – This is the interest base rate set by the Bank of England’s MPC.
- The weighted average rate (%) (Actual) is compared to the two benchmark figures in the following chart for each month.



The Authority for April to December 2022 underperformed against the interest base rate and SONIA rates. This was due to several investment deals being placed prior to the MPC increasing the interest base rate in the last nine consecutive MPC meetings. With those investment deals maturing, the Authority has been able to re-invest these funds achieving a higher interest rate return.

It must also be noted that the level of funds available for investment have reduced because of the reduction in reserves in the last five years. The Authority will continue to re-invest any surplus funds with varying maturity dates to ensure the Authority makes a return on investments and has sufficient liquidity to cover the day-to-day expenditure.

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Overview and Audit Committee Forward Plan 2022/23

ITEM 17

Item	Reporting Date	Recommended Action	Lead Officer
Internal Audit Reports (a) Final Audit Reports (b) Update on Progress of the Annual Audit Plan (c) Update on Progress of Audit Recommendations	July 2023	Noting	Internal Audit Manager and Director of Finance and Assets
HMICFRS Improvement Plan Update	July 2023	Noting	Head of Technology, Transformation and PMO
Corporate Risk Management	July 2023	Decision	Director of Legal and Governance
Statement of Assurance	July 2023	Decision	Director of Legal and Governance
Prevention Improvement Plan	July 2023	Noting	Head of Prevention, Response and Resilience
Strategic Infrastructure Resilience Group report (SIRG)	July 2023	Noting	Head of Prevention, Response and Resilience
Treasury Management Performance	July 2023	Noting	Deputy Director of Finance and Assets
Audit Results Report	July 2023	Noting	Deputy Director of Finance and Assets
Audited Statement of Accounts 2021/22	July 2023	Decision	Deputy Director of Finance and Assets
Letter of Management Representation	July 2023	Decision	Deputy Director of Finance and Assets
Annual Audit Letter	July 2023	Noting	Deputy Director of Finance and Assets
Annual Governance Statement 2022/23	July 2023	Noting	Deputy Director of Finance and Assets

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