ROYAL BERKSHIRE
FIRE AUTHORITY

Agenda
for the Meeting
of the
Audit and Governance Committee

Tuesday, 16th July, 2024
At

<u>6.30 pm</u>

RBFRS Headquarters
Lynda Kenyon Suite
Newsham Court
Pincents Kiln
Calcot
Reading
Berkshire
RG31 7SD

ROYAL BERKSHIRE
FIRE AUTHORITY

MEETING:	Audit and Governance Committee Meeting
DATE AND TIME:	Tuesday, 16th July, 2024 at <u>6.30 pm</u>
VENUE:	Lynda Kenyon Suite RBFRS Headquarters Newsham Court Pincents Kiln Calcot Reading, Berkshire RG31 7SD

S U M M O N S

You are hereby summoned to attend the meeting of the Royal Berkshire Fire Authority at the time, date and venue indicated above, when it is proposed to deal with the business set out in the enclosed Agenda.

GRAHAM BRITTEN
Monitoring Officer

To:	Members of the Audit and Governance Committee:	
	Councillor Greg Bello	Councillor Dave McElroy
	Councillor Dennis Benneyworth	Councillor Owen Jeffery
	Councillor Tricia Brown	Councillor Neel Rana
	Councillor Billy Drummond	Councillor Lou Timlin

Copy to: **Senior Leadership Team (SLT), Royal Berkshire Fire and Rescue Service**

For further information regarding this meeting, please contact:
Committee Team
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E-Mail at committeeteam@rbfrs.co.uk
Headquarters, Newsham Court, Pincents Kiln, Calcot, Reading, Berkshire RG31 7SD

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AGENDA

1. **Election of Chair for 2024/25 Municipal Year**

2. **Appointment of Vice-Chair for the 2024/25 Municipal Year**

3. **Apologies for Absence**

4. **Declarations of Interest**

   Purpose:

   To receive Declarations of Interest from Councillors relating to items to be considered at the meeting, in accordance with the provisions of the Fire Authority's Local Code of Conduct, and any from Officers.

5. **Minutes of the Meeting held on 28 March 2024** *(Pages 7 - 12)*

   Recommendation:

   That the Minutes of the meeting and any recorded actions held on 28 March 2024 be confirmed as a correct record and signed by the Chair.

6. **Consideration of any matters properly referred to this Committee for decision**

   There were no matters properly referred to this Committee for decision.

7. **External Audit Update** *(Pages 13 - 44)*

   Purpose:

   To note updates from both External Audit firms (EY and new Auditors, Grant Thornton) and to note the Audit Plan for the 2023/24 Statement of Accounts.

8.	**Internal Audit Update** *(Pages 45 - 84)*

Purpose:

To note RSM's Annual Report and Internal Audit Plan for 2024/25.

9.	**Local Pensions Board - Annual Report** *(Pages 85 - 92)*

Purpose:

To note the Pension Board Annual update, and approve the appointment of Jim Powell (Area Manager Collaboration and Policy) as Pension Board Chair.

10.	**Chartered Institute of Public Finance and Accountancy (CIPFA) Financial Management Code Report** *(Pages 93 - 106)*

Purpose:

To note the contents as presented in the CIPFA Financial Management Code report (Appendix A).

11.	**Discipline and Complaints Effectiveness Assessment 2023/24** *(Pages 107 - 132)*

Purpose:

To note the details of the Discipline and Complaints Effectiveness Assessment report.

12.	**Quarterly Performance Report 2023/24 Quarter 4 (January - March 2024)** *(Pages 133 - 218)*

Purpose:

To note Royal Berkshire Fire and Rescue Service's (RBFRS) quarter 4 performance for the 2023/24 financial year.

13.	**Forward Plan** *(Pages 219 - 222)*

Purpose:

To note the Forward Plan.

14.	**Date of next meeting**

Monday 21 October 2024, at 6.30pm, RBFRS Headquarters, Newsham Court, Pincents Kiln, Calcot, Reading, Berkshire RG31 7SD.

MINUTES OF THE MEETING OF THE AUDIT AND GOVERNANCE COMMITTEE

Held on Thursday, 28th March, 2024 at 6.30 pm

Royal Berkshire Fire and Rescue Service, Newsham Court, Pincents Kiln, Calcot, Reading RG31 7SD

Members:				
*(*present)*		Councillor Dennis Benneyworth	*	Councillor Morag Malvern
	*	Councillor Tricia Brown	*	Councillor Dave McElroy - *virtual*
	*	Councillor Haqeeq Dar	*	Councillor Joshua Reynolds
		Councillor Billy Drummond	*	Councillor Robert Stedmond
	*	Councillor Owen Jeffery		

In Attendance: Wayne Bowcock (Chief Fire Officer, CFO)
Graham Britten (Monitoring Officer, MO) – virtual
Paul Bremble (Head of Corporate Services, HCS)
Paul Brooks (Head of Assets, HoA)
Becci Jefferies (Head of Human Resources and Learning Development, HHR&L&D)
David Crease (Area Manager, Response and Resilience, AM R&R)
Fayth Rowe (Democratic Support Lead, DSL)
Michaela Smith (Democratic Support Assistant, DSA)

Observers: Kathryn Richardson (HMICFRS Service Liaison Lead)

Action

42. APOLOGIES FOR ABSENCE

Apologies of absence were received from Councillors Benneyworth and Drummond.

43. DECLARATIONS OF INTEREST

There were no Declarations of Interest from Members in accordance with the provisions of the Fire Authority's Local Code of Conduct. There were no Declarations of Interest received from Officers.

44. MINUTES OF THE MEETING HELD ON 24 JANUARY 2024

RESOLVED that the Minutes of the meeting on 24 January 2024, be approved as a true record to be signed by the Chair.

45.   CONSIDERATION OF ANY MATTERS PROPERLY REFERRED TO THIS COMMITTEE FOR DECISION

There were no matters properly referred to this Committee for decision.

46.   ANNUAL REPORT ON GOVERNANCE

Paul Bremble (Head of Corporate Services, HCS) presented the Annual Report on Governance for members consideration and recommendation to the Fire Authority in June 2024. He stated the appendices include members allowance and meeting attendance from June 2023 to February 2024, which would be updated to the end of May 2024, prior to submission to the Fire Authority.

In listing some of the items discussed during the year, starting at paragraph 3.2 he stated, the Committee received a positive annual report from the Pension Board and learnt of the complexities associated with the age discrimination remedy to the McCloud and Matthews cases. During this meeting, Becci Jefferies (Head of Human Resources and Learning Development, HHR&L&D) reassured members that the Service was working hard to ensure they were on top of resolving matters within the allocated timeframe to Firefighters Pensions whilst noting that progress was subject to the availability of related Government guidance.

This year saw the appointment of three new members to this Committee and the Committee discussed issues relating to pension, gender and ethnicity pay gaps. Although these reports showed there is a lack of diversity within the Service, the Service is working hard to address this and are part of the Five Shires working group which share learning and experiences across other Services.

The report also included the Statement of Accounts for 2020/21 had been signed-off, and it was acknowledged there was an additional delay of signing off 2021/22 and 2022/23 Statement of Accounts. It is anticipated the above Statement of Accounts and Statement of Assurance will be signed off by this Committee in the latter part of 2024.

The Committee received updates on internal and external audits.   Results were positive and areas of improvement brought by His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) inspection last year were also raised. No formal complaints were received this year, and the Chair thanked all members for their contributions over the past year.

RESOLVED that:

(1) The report be noted; and

(2) The Fire Authority note recommendations 2.2.1 to 2.2.2 of the report.

47.   RESPONSE TO THE GOVERNMENT CONSULTATION ON ADDRESSING THE LOCAL AUDIT BACKLOG IN ENGLAND

Wayne Bowcock, Chief Fire Officer (CFO) reported the Department for Levelling Up, Housing and Communities (DLUHC) had sought Fire Authority comments on its proposals to address the local government audit backlog in England. He confirmed the Audit and Governance Chair had responded to the consultation on behalf of the Fire Authority.

The delay in signing off accounts was due to demand as well as changes in guidance and regulation. Wayne Bowcock reported this issue had been identified as a risk on the Corporate Risk Register and stated several local authorities across England were also affected with this issue.

The DLUHC consultation made suggestions on ways this issue could be resolved and in response, the Fire Authority expressed their concerns with some of the proposals, attached as Appendix A. The Fire Authority were currently waiting for the consultation findings.

In response to a question raised by Councillor Reynolds, Wayne Bowcock said there was no definitive date when the Fire Authority will receive a response from DLUHC.

The Vice-Chair stated he found the increase in the cost for an external audit from £33K per annum to £101K per annum detailed in paragraph 5.1 disgraceful.

Councillor Malvern asked whether the Government realised the effect the delay was having on the country. Wayne Bowcock reported he believed they were well sighted of the impact due to discussions at National Fire Chief Council (NFCC) meetings and discussions Conor Byrne (Head of Finance and Procurement, HF&P) had with relevant departments and local government Heads of Finance. He stated, as demand now outstrips supply, this has led to the increase in external audit cost, as pointed out by the Vice-Chair.

The Chair expressed that it was her hope the Fire Authority would not be penalised for the audit backlog and delay in signing of accounts.

In response to a question from Councillor Dar, Wayne Bowcock reported that he was unaware whether external auditors were invited to respond to DLUHC consultation.

RESOLVED that:

(1) The Authority's response to the Government Consultation on proposals to deal with the local audit backlog in England be noted.

48.   MEMBER DEVELOPMENT ANNUAL REPORT AND PROGRESS AGAINST ACTION PLAN

The Vice-Chair introduced this item, as Member Development Champion and stated the comments throughout the report was good news. He stated Member Development training sessions and workshops were well attended and feedback from the survey indicated members interest in topics discussed. He highlighted 20% of the Fire Authority responded to the survey which was a positive response rate (Appendix B). Issues relating to diversity were moving in a good direction.

In referring to the action plan (Appendix A) RAG status (Red, Amber, Green) Paul Bremble (HCS) reported Modern Gov training had been identified as red as the demand for this course had reduced over a number of years and this training will be removed from the action plan. This training will still be available, however, upon request.

The Chair requested for the font / charts in future appendices to be increased.

RESOLVED that:

(1) The Member Development Annual Report be noted;
(2) The progress against Action Plan be noted;
(3) The results of the Member Development Survey be noted; and
(4) The 2023-2027 Member Development Strategy and protocol for Station visits be noted.

49.   QUARTERLY PERFORMANCE REPORT 2023/24 QUARTER THREE (OCTOBER - DECEMBER 2023)

Paul Bremble (HCS) outlined the quarter three performance report detailed the performance against Service Provision and Corporate Health measures agreed by the Fire Authority.

Quadrant 1 Service Provision – monitors the delivery of statutory obligations and the services provided by Royal Berkshire Fire and Rescue Service (RBFRS). The case study within this quadrant outlines the Adults at Risk programme which assists partner agencies to identify those at risk in the community. There is a continued decrease in deliberate primary fires, and the target relating to safe and well referrals had been met. Wholetime availability was higher than other quarters, however the Service are not quite meeting the set target. The operational support team continue to work hard in closing gaps to ensure maximum appliance availability, and there was an uptrend of visits from operational risk sites.

In referring to *Increase the number of Referrals for Safe and Well visits received from our partners* (page 76 of the report), Councillor Reynolds queried the

| | Action |

increase in the *2023/24 Percentage Change* in quarters 1 and 2, and highlighted quarter 3 was below target.

Dave Crease (Area Manager Prevention & Protection, AM P&P) reported some of the challenges in reaching safe and well targets. For example, the Service relied on referrals from partner agencies, particularly adult social care. Other challenges were due to hospitalisation of at-risk adults; therefore, a visit could not be arranged within the target timescale of 72 hours.

Quadrant 2 - Corporate Health – Paul Bremble reported this quadrant monitored how key resources were managed, which include measures relating to staff, finance, and performance against Equality, Diversity, and Inclusion (EDI) objectives. The case study showed how the Service were utilising Wokingham Fire Station to provide support for most vulnerable in the community. There was an increase in sickness levels to 6.9%, and Human Resources (HR) have worked with Managers to support them managing sickness. Finance measures were on track for this quarter.

Quadrant 3 Priority Programmes – indicate progress against key programme activity such as Community Risk Management Plan (CRMP) priorities, current Automatic Fire Alarm (AFA) consultation and the progress of Strategic Asset Investment Framework (SAIF). He stated the Emergency Services Mobile Communications Programme (ESMCP) will remain in red due to the national status of that project.

Quadrant 4 Assurance – monitors corporate risk management and other assurance activity including internal audit and His Majesty's Inspectorate of Constabulary and Fire and Rescue Service (HMICFRS) action plan. Paul Bremble highlighted two key risks in:

(1) **On call availability, crewing and capabilities** – proactive recruitment and support activities have increased a total of 17 applicants and were currently going through the selection stages. The CRMP Priority 6 is a pilot to utilise on-call as a minimum of 14 appliance availability.

(2) **Capital Projects – Effective Estate Management** - Paul Brooks (Head of Assets, HoA) recently integrated Capital Projects and Facilities into a collaborative Estates department.

In addition, this quadrant outlined progress against HMICFRS action plan in preparation for an inspection planned for later this year and the implementation of 19 Fire Standards.

In referring to *Risk ID 914 Training Delivery*, Councillor Reynolds highlighted the *current score* (21) was higher that the *Inherent score* (18). Paul Bremble reported he would confirm outside of the meeting.   HCS

In response to the Chair, Paul Bremble confirmed the Fire Standard table on pages 125 – 128 was an on-going gap analysis until each standard had been implemented.

Action

RESOLVED that:

(1) The performance against Service Provision and Corporate Health measures for the targets agreed by the Fire Authority for 2023/24 Quarter Three be noted.
(2) The progress made on the priority programmes be noted.
(3) The position of corporate risk be noted.

50.   FORWARD PLAN

RESOLVED that the Forward Plan be noted.

51.   DATE OF NEXT MEETING

Tuesday 16 July 2024, at 6.30pm, RBFRS Headquarters, Newsham Court, Pincents Kiln, Calcot, Reading, Berkshire RG31 7SD.

The Chair took the opportunity to thank Councillor Morag Malvern as she will be stepping down as Councillor at the next local elections in May 2024. She also thanked all committee members for their support and assistance during the year.

(The meeting concluded at 7.03pm)

Post meeting note – Paul Bremble, Head of Corporate Services confirmed the current score and inherent score to risk ID 914 Training delivery via email to Councillor Josh Reynolds.

ROYAL BERKSHIRE FIRE AUTHORITY

COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	16 JULY 2024
SUBJECT	EXTERNAL AUDIT UPDATE
LEAD OFFICER	CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT
LEAD MEMBER	n/a
EXEMPT INFORMATION	n/a
ACTION	FOR NOTE

1. EXECUTIVE SUMMARY

1.1 Members will receive a verbal update from EY on progress in relation to the audits of the 2021/22 and 2022/23 Accounts.

1.2 Members will also receive the Audit Plan in relation to the 2023/24 Statement of Accounts from the new Auditors, Grant Thornton.

2. RECOMMENDATION

The Committee is requested to

2.1 **NOTE** the updates from both audit firms; and

2.2 **NOTE** the Audit Plan for the 2023/24 Statement of Accounts.

3. REPORT

3.1 A representative from EY will provide a verbal update on progress in relation to the audits of the 2021/22 and 2022/23 Statements of Accounts and, in particular, its on-going work in relation to the Authority's arrangements to secure value for money.

3.2 Representatives from Grant Thornton will update members on work to date in relation to the audit of the 2023/24 Statement of Accounts. They will also present their Audit Plan as attached as **Appendix A.**

4.   CONTRIBUTION TO STRATEGIC COMMITMENTS

4.1   Commitment 5 – Sustainability. We are committed to ensuring that we provide a financially sustainable Service and take meaningful action to help address the climate emergency.

5.   FINANCIAL IMPLICATIONS

5.1   External audit of the Statement of Accounts provides assurance to Members that the Authority's finances are in good order.

5.2   The estimated cost of the audit of the 2023/24 Statement of Accounts is £106,186.

6.   LEGAL IMPLICATIONS

6.1   The auditor's opinion as to whether financial statements give a true and fair view of the financial position of the Authority is based on compliance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.

7.   EQUALITY AND DIVERSITY IMPLICATIONS

7.1   None.

8.   RISK IMPLICATIONS

8.1   The audit of the accounts is conducted in accordance with International Standards on Auditing (UK and Ireland), which involves an examination of the accounting system, internal controls and related data to the extent 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.

9.   CONSISTENCY WITH DUTY TO COLLABORATE

9.1   Grant Thornton were appointed by PSAA through a national procurement exercise.

10.   PRINCIPAL CONSULTATION

10.1   No issues for statutory officers.

11.   BACKGROUND PAPERS

11.1   None.

12. **<u>APPENDICES</u>**

12.1 Appendix A – Grant Thorton Audit Plan

13. **<u>CONTACT DETAILS</u>**

13.1 Conor Byrne - Head of Finance and Procurement
Email: byrnec@rbfrs.co.uk

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Grant Thornton

Royal Berkshire Fire and Rescue Authority audit plan

Year ending 31 March 2024

4 July 2024

Contents

Your key Grant Thornton team members are:

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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Council or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

Key matters

National context

The national economic context continues to present challenges to the local government sector. There are increasing cost pressures nationally, such as a growing population and increasing demand for local government services, especially in adult and children's social care. Combined with inflationary pressures, pay demands and energy price rises, the environment in which local authorities operate is highly challenging. Local Government funding continues to be stretched and there have been considerable reductions in the grants received by local authorities from government.

Recently, we have seen the additional strain on some Authority's from equal pay claims, and there has been a concerning rise in the number of councils issuing s.114 notices. These are issued when a council's Chief Financial Officer does not believe the council can meet its expenditure commitments from its income. Additionally, the levels of indebtedness at many councils is now highly concerning, and we have seen commissioners being sent in to oversee reforms at a number of entities.

Our recent value for money work has highlighted a growing number of governance and financial stability issues at a national level, which is a further indication of the mounting pressure on audited bodies to keep delivering services, whilst also managing transformation and making savings at the same time.

As your new auditor, In planning our audit, we have taken account of this national context in designing a local audit programme which is tailored to your risks and circumstances.

Audit Reporting Delays

Against a backdrop of ongoing audit reporting delays, in October 2023 PSAA found that only five local government accounts had been signed by the September deadline. In June 2023 the Public Accounts Committee (PAC) also produced a report setting out their concerns over these audit reporting delays. We issued our report About time? in March 2023 which explored the reasons for delayed publication of audited local authority accounts.

In our view, to enable a timely sign off of the financial statements, it is critical that draft local authority accounts are prepared to a high standard and are supported by strong working papers.

Please refer to the escalation policy on page 27 of this report.

Key matters - continued

Our Responses

- As a firm, we are absolutely committed to audit quality and financial reporting in the local government sector. Our proposed work and fee, as set out in this Audit Plan has been agreed with the Head of Finance and Procurement Services.

- To ensure close work with our local audited bodies and an efficient audit process, our preference as a firm is work on site with you and your officers. Please confirm in writing if this is acceptable to you, and that your officers will make themselves available to our audit team. This is also in compliance with our delivery commitments in our contract with PSAA.

- We offer a private meeting with the Chief Executive twice a year, and with the Director of Finance Quarterly as part of our commitment to keep you fully informed on the progress of the audit.

- At an appropriate point within the audit, we would also like to meet informally with the Chair of your Audit and Governance Committee, to brief them on the status and progress of the audit work to date.

- We will consider your arrangements for managing and reporting your financial resources as part of our audit in completing our Value for Money work.

- Our Value for Money work will also consider your arrangements relating to governance and improving economy, efficiency and effectiveness.

- We will provide you and your Audit and Governance Committee with sector updates providing our insight on issues from a range of sources and other sector commentators via our audit updates.

- We hold annual financial reporting workshops for our audited bodies to access the latest technical guidance and interpretations, to discuss issues with our experts and to facilitate networking links with other audited bodies to support consistent and accurate financial reporting across the sector.

- There is an increased incentive and opportunity for organisations in the public sector to manipulate their financial statements due to ongoing financial pressures. We are required to identify a significant risk with regard to management override of controls.

Prior year disclaimer

If a disclaimer of opinion is issued in the prior year as a result of managing the backlog, there will need to be an amendment to this plan. Pages 25 and 26 of this Audit Plan set out more details on the back stop.

Introduction and headlines

Purpose

This document provides an overview of the planned scope and timing of the statutory audit of Royal Berkshire Fire and Rescue Authority ('the Authority') for those charged with governance.

Respective responsibilities

The National Audit Office ('the NAO') has issued a document entitled Code of Audit Practice ('the Code'). This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. Our respective responsibilities are also set out in the agreed in the Terms of Appointment and Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA), the body responsible for appointing us as auditor of Royal Berkshire Fire and Rescue Authority . We draw your attention to these documents.

Scope of our audit

The scope of our audit is set in accordance with the Code and International Standards on Auditing (ISAs) (UK). We are responsible for forming and expressing an opinion on the Authority's financial statements that have been prepared by management with the oversight of those charged with governance (the Audit and Governance committee); and we consider whether there are sufficient arrangements in place at the Authority for securing economy, efficiency and effectiveness in your use of resources. Value for money relates to ensuring that resources are used efficiently in order to maximise the outcomes that can be achieved.

The audit of the financial statements does not relieve management or the Audit and Governance committee of your responsibilities. It is the responsibility of the Authority to ensure that proper arrangements are in place for the conduct of its business, and that public money is safeguarded and properly accounted for. We have considered how the Authority is fulfilling these responsibilities.

Our audit approach is based on a thorough understanding of the Authority's business and is risk based.

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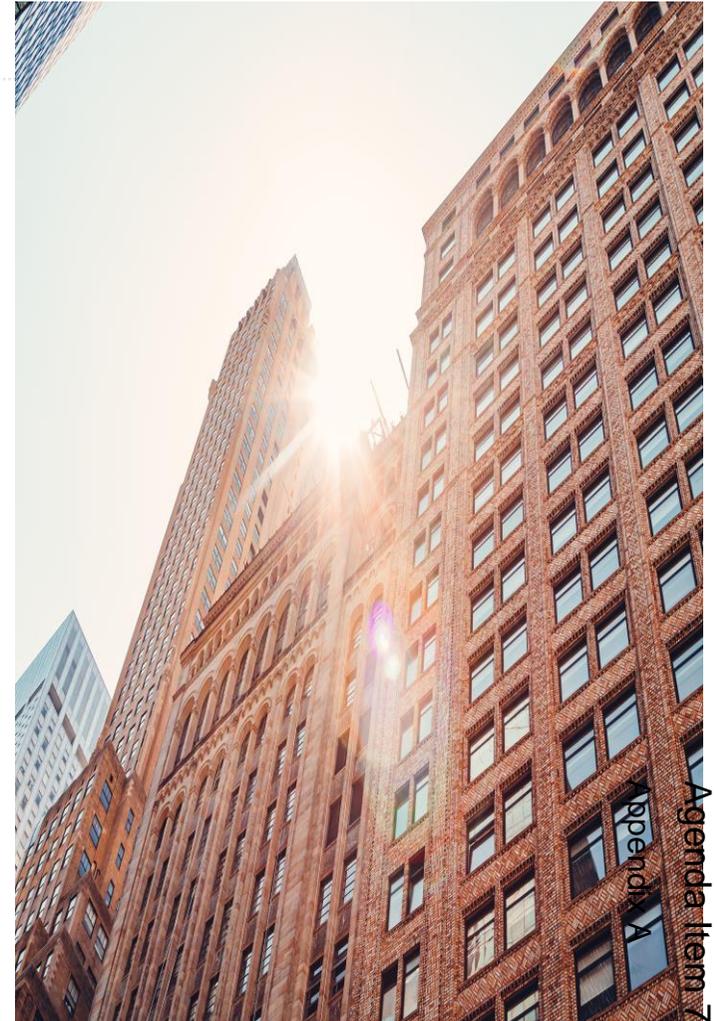
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Appendix A

Introduction and headlines

Significant risks

Those risks requiring special audit consideration and procedures to address the likelihood of a material financial statement error have been identified as:

- Management override of controls;
- Valuation of property, plant and equipment and investment properties; and
- Valuation of the pension's liability.

We will communicate significant findings on these areas as well as any other significant matters arising from the audit to you in our Audit Findings (ISA 260) Report.

Materiality

We have determined planning materiality to be £0.666m for the Authority, which equates to 1.5% of your prior year (unaudited) gross operating costs for the year. We are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance.

Clearly trivial has been set at £0.033m.

We have set a separate lower materiality for senior officer remuneration of £0.020m.

Value for Money arrangements

Our risk assessment regarding your arrangements to secure value for money has not identified any risks of significant weakness. We will continue to update our risk assessment until we issue our Auditor's Annual Report.

Audit logistics

Our planning visit will took place in February and March 2024, and our year end audit is planned for June to September 2024. Our key deliverables are this Audit Plan, our Audit Findings Report and our Auditor's Annual Report.

Our preference is for all our work to take place on site alongside your officers.

Our proposed fee for the audit will be £106,186 for the Authority, subject to the Authority delivering a good set of financial statements and working papers and no significant new financial reporting matters arising that require additional time and/or specialist input.

We have complied with the Financial Reporting Authority's Ethical Standard (revised 2019) and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements.

Significant risks identified

Significant risks are defined by ISAs (UK) as risks that, in the judgement of the auditor, require special audit consideration. In identifying risks, audit teams consider the nature of the risk, the potential magnitude of misstatement, and its likelihood. Significant risks are those risks that have a higher risk of material misstatement.

Risk	Reason for risk identification	Key aspects of our proposed response to the risk
Management over-ride of controls	Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business as a significant risk.	We will: • evaluate the design effectiveness of management controls over journals; • analyse the journals listing and determine the criteria for selecting high risk unusual journals; • test unusual journals recorded during the year and after the draft accounts stage for appropriateness and corroboration; • gain an understanding of the accounting estimates and critical judgements applied made by management and consider their reasonableness with regard to corroborative evidence; and • evaluate the rationale for any changes in accounting policies, estimates or significant unusual transactions.

'Significant risks often relate to significant non-routine transactions and judgmental matters. Non-routine transactions are transactions that are unusual, due to either size or nature, and that therefore occur infrequently. Judgmental matters may include the development of accounting estimates for which there is significant measurement uncertainty.' (ISA (UK) 315)

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Appendix A

Significant risks identified - continued

Significant risks are defined by ISAs (UK) as risks that, in the judgement of the auditor, require special audit consideration. In identifying risks, audit teams consider the nature of the risk, the potential magnitude of misstatement, and its likelihood. Significant risks are those risks that have a higher risk of material misstatement.

Risk	Reason for risk identification	Key aspects of our proposed response to the risk
The revenue cycle includes fraudulent transactions (rebutted)	Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue. This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition. Having considered the risk factors set out in ISA240 and the nature of the revenue streams at the Authority, we have determined that the risk of fraud arising from revenue recognition can be rebutted, because: • there is little incentive to manipulate revenue recognition; • opportunities to manipulate revenue recognition are very limited; and • the culture and ethical frameworks of local authorities, including Royal Borough of Berkshire Fire and Rescue Authority, mean that all forms of fraud are seen as unacceptable.	No specific work is planned as the presumed risk has been rebutted. We will keep this rebuttal under review during the course of our audit and report our findings in the Audit Findings Report.
The expenditure cycle includes fraudulent transactions (rebutted)	Practice Note 10: Audit of Financial Statements of Public Sector Bodies in the United Kingdom (PN10) states: "As most public bodies are net spending bodies, then the risk of material misstatement due to fraud related to expenditure may be greater than the risk of material misstatements due to fraud related to revenue recognition". Public sector auditors therefore need to consider whether they have any significant concerns about fraudulent financial reporting of expenditure which would need to be treated as a significant risk for the audit. We have rebutted this presumed risk for Royal Borough of Berkshire Fire and Rescue Authority because: • expenditure is well controlled and the Authority has a strong control environment; and • the Authority has clear and transparent reporting of its financial plans and financial position to those charged with governance.	No specific work is planned as the presumed risk has been rebutted. We will keep this rebuttal under review during the course of our audit and report our findings in the Audit Findings Report.

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Appendix A

Significant risks identified - continued

Risk	Reason for risk identification	Key aspects of our proposed response to the risk
Valuation of land and buildings, and investment properties and the key assumptions and judgements that underpin these significant estimates	The Authority revalues its land and buildings (and investment properties) on an annual basis to ensure that the carrying value is not materially different from the current value at the financial statements date. These valuations represents a significant estimate by management in the financial statements due to the size of the numbers involved (£65m for land and buildings and £1m for investment properties) and the sensitivity of this estimate to changes in key assumptions. Management have engaged the services of a valuer to estimate the current value as at 31 March 2024. The valuation of land and buildings is a key accounting estimate which is sensitive to changes in assumptions and market conditions. We therefore identified valuation of land and buildings and investment properties as a significant risk, in particular, any large or unusual assets or where there have been movements in valuations outside our expectations, as well as testing a sample of those within our expectations. This is one of the most significant assessed risks of material misstatement, and a key audit matter.	We will: • evaluate management's processes and assumptions for the calculation of the estimate, the instructions issued to valuation experts and the scope of their work; • evaluate the competence, capabilities and objectivity of the valuation expert; • write to the valuer to confirm the basis on which the valuation was carried out; • challenge the information and assumptions used by the valuer to assess completeness and consistency with our understanding, the Authority's valuer's report and the assumptions that underpin the valuation; and • test revaluations made during the year to see if they had been input correctly into the Authority's asset register.

Management should expect engagement teams to challenge areas that are complex, significant or highly judgmental. This may be the case for accounting estimates and similar areas. Management should also expect to provide to engagement teams with sufficient evidence to support their judgments and the approach they have adopted for key accounting policies, with reference to accounting standards or changes thereto.

Where estimates are used in the preparation of the financial statements management should expect teams to challenge management's assumptions and request evidence to support those assumptions.

Significant risks identified - continued

Risk	Reason for risk identification	Key aspects of our proposed response to the risk
Valuation of the pension fund net liability and the key assumptions that underpin this significant estimate	The Authority's balance sheet reflects a pension liability of £280m. This is made up of the Fire Fighters Pension Scheme and the Local Government Pension scheme. The Firefighters Pension scheme's pension fund liability is valued at £275m in the balance sheet and represents a significant estimate in the financial statements. The Local Government Pension Scheme (LGPS) pension net liability, which is reflected in the balance sheet at £4.6m, also represent a significant estimate in the financial statements. These estimates by their nature are subject to significant estimation uncertainty being sensitive to small adjustments in the key assumptions used. The actuarial assumptions used are the responsibility of the entity but should be set on the advice given by the actuary. A small change in the key assumptions (discount rate, inflation rate, salary increase and life expectancy) can have a significant impact on the estimated IAS 19 liability. We have therefore concluded that there is a significant risk of material misstatement in the IAS 19 estimate due to the assumptions used in their calculation. With regard to these assumptions, we have therefore identified valuation of the Authority's pension fund net liability as a significant risk.	We will: • update our understanding of the processes and controls put in place by management to ensure that the Authority's pension fund net liability is not materially misstated and evaluate the design of the associated controls; • evaluate the instructions issued by management to their management expert (an actuary) for this estimate and the scope of the actuary's work; • assess the competence, capabilities and objectivity of the actuary who carried out the Authority's pension fund valuation; • assess the accuracy and completeness of the information provided by the Authority to the actuary to estimate the liability; • test the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary; • undertake procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as the auditor's expert) and performing any additional procedures suggested within the report; and • obtain assurances from the auditor of Berkshire Pension Fund as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the Berkshire Pension Fund financial statements. • test the data provided to the actuary of the Fire Fighter Pension Fund.

Other matters

Other work

In addition to our responsibilities under the Code of Practice, we have a number of other audit responsibilities, as follows:

- We read your Narrative Report and Annual Governance Statement (Annual Statement of Assurance) to check that they are consistent with the financial statements on which we give an opinion and our knowledge of the Authority.

- We carry out work to satisfy ourselves that disclosures made in your Annual Governance Statement are in line with requirements set by CIPFA.

- We carry out work on your consolidation schedules for the Whole of Government Accounts process in accordance with NAO group audit instructions.

- We consider our other duties under legislation and the Code, as and when required, including:

  – giving electors the opportunity to raise questions about your financial statements, consider and decide upon any objections received in relation to the financial statements;

  – issuing a report in the public interest or written recommendations to the Authority under section 24 of the Local Audit and Accountability Act 2014 (the Act);

  – application to the court for a declaration that an item of account is contrary to law under section 28 or a judicial review under section 31 of the Act;

  – issuing an advisory notice under section 29 of the Act.

- We certify completion of our audit.

Other material balances and transactions

Under International Standards on Auditing, 'irrespective of the assessed risks of material misstatement, the auditor shall design and perform substantive procedures for each material class of transactions, account balance and disclosure'. All other material balances and transaction streams will therefore be audited. However, the procedures will not be as extensive as the procedures adopted for the risks identified in this report.

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Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

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Matter	Description	Planned audit procedures
1	**Determination** We have determined financial statement materiality based on a proportion of the gross expenditure of the Authority for the financial year. Materiality at the planning stage of our audit is £0.666m, which equates to 1.5% of your prior year gross expenditure.	We determine planning materiality in order to: – establish what level of misstatement could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements; – assist in establishing the scope of our audit engagement and audit tests; – determine sample sizes and – assist in evaluating the effect of known and likely misstatements in the financial statements.
2	**Other factors** An item does not necessarily have to be large to be considered to have a material effect on the financial statements.	An item may be considered to be material by nature where it may affect instances when greater precision is required. – We have identified senior officer remuneration as a balance where we will apply a lower materiality level, as these are considered sensitive disclosures. We have set a materiality of £0.020m.

Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

Matter	Description	Planned audit procedures
3	**Reassessment of materiality** Our assessment of materiality is kept under review throughout the audit process.	We reconsider planning materiality if, during the course of our audit engagement, we become aware of facts and circumstances that would have caused us to make a different determination of planning materiality.
4	**Other communications relating to materiality we will report to the Audit and Governance committee** Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the Audit and Governance committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work. Under ISA 260 (UK) 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA 260 (UK) defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.	We report to the Audit and Governance committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work. In the context of the Authority, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £0.033m. If management have corrected material misstatements identified during the course of the audit, we will consider whether those corrections should be communicated to the Audit and Governance Committee to assist it in fulfilling its governance responsibilities.

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IT audit strategy

In accordance with ISA (UK) 315 Revised, we are required to obtain an understanding of the relevant IT and technical infrastructure and details of the processes that operate within the IT environment. We are also required to consider the information captured to identify any audit relevant risks and design appropriate audit procedures in response. As part of this we obtain an understanding of the controls operating over relevant Information Technology (IT) systems i.e., IT general controls (ITGCs). Our audit will include completing an assessment of the design and implementation of relevant ITGCs. The following IT systems have been judged to be in scope for our audit and based on the planned financial statement audit approach we will perform the indicated level of assessment:

IT system	Audit area	Planned level IT audit assessment
SAGE	Financial reporting	• Evaluate the design and determine the implementation of relevant ITGCs.

Value for Money arrangements

Approach to Value for Money work for the period ended 31 March 2024

The National Audit Office issued its latest Value for Money guidance to auditors in January 2023. The Code expects auditors to consider whether a body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are expected to report any significant weaknesses in the body's arrangements, should they come to their attention. In undertaking their work, auditors are expected to have regard to three specified reporting criteria. These are as set out below:

Improving economy, efficiency and effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services.

Financial sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services.

Governance

How the body ensures that it makes informed decisions and properly manages its risks.

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Risks of significant VFM weaknesses

As part of our planning work, we considered whether there were any risks of significant weakness in the body's arrangements for securing economy, efficiency and effectiveness in its use of resources that we needed to perform further procedures on. Our initial planning work has not identified any risks. We will revisit this assessment as our work proceeds. We may need to make recommendations following the completion of our work. The potential different types of recommendations we could make are set out in the second table below.

Potential types of recommendations

A range of different recommendations could be made following the completion of work on risks of significant weakness, as follows:

Statutory recommendation

Written recommendations to the body under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014. A recommendation under schedule 7 requires the body to discuss and respond publicly to the report.

Key recommendation

The Code of Audit Practice requires that where auditors identify significant weaknesses in arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the body. We have defined these recommendations as 'key recommendations'.

Improvement recommendation

These recommendations, if implemented should improve the arrangements in place at the body, but are not made as a result of identifying significant weaknesses in the body's arrangements.

Risks of significant VFM weaknesses – continued

The Audit Code sets out that the auditor's work is likely to fall into three broad areas:

- planning;
- additional risk-based procedures and evaluation; and
- reporting.

We undertake initial planning work to inform this Audit Plan and the assumptions used to derive our fee. A key part of this is the consideration of prior year significant weaknesses and known areas of risk which is a key part of the risk assessment for 2023/24.

We have completed our initial planning and at this stage have not identified any risks. We will continue to update this assessment as our detailed work progresses and we will report any changes in our Audit Findings Report. As part of our iterative planning, we will have regard to the 2022/23 VFM findings when these are published.

We will continue our review of your arrangements until we sign the opinion on your financial statements before we issue our auditor's annual report. Should any further risks of significant weakness be identified, we will report this to those charged with governance as soon as practically possible.

We report our value for money work in our Auditor's Annual Report. Any significant weaknesses identified once we have completed our work will be reflected in your Auditor's Report and included within our audit opinion.

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Audit logistics and team

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Audit committee July 2024

Audit committee October 2024

Year end audit June – September 2024

Planning and risk assessment

Audit Plan

Audit Findings Report/ Auditor's Annual Report

Audit opinion

Grace Hawkins, Key Audit Partner

Provides oversight on the delivery of the audit including regular engagement with the Audit and Governance Committee and senior officers.

Andrew Davies, Audit Manager

Plans and manages the delivery of the audit including regular contact with senior officers.

Mustafa Ali Karwani, Audit In-charge

Responsible for the day-to-day management of the audit planning and final accounts audit fieldwork, ensuring that your audit is delivered effectively and efficiently.

Audited Entity responsibilities

Where audited bodies do not deliver to the timetable agreed, we need to ensure that this does not impact on audit quality or absorb a disproportionate amount of time, thereby disadvantaging other audited bodies. Where the elapsed time to complete an audit exceeds that agreed due to an entity not meeting its obligations we will not be able to maintain a team on site. Similarly, where additional resources are needed to complete the audit due to an entity not meeting their obligations we are not able to guarantee the delivery of the audit to the agreed timescales. In addition, delayed audits will incur additional audit fees.

Our requirements

To minimise the risk of a delayed audit, you need to :

- ensure that you produce draft financial statements of good quality by the deadline you have agreed with us, including all notes, the Annual Report and the Annual Governance Statement (Annual Statement of Assurance).

- ensure that good quality working papers are available at the start of the audit, in accordance with the working paper requirements schedule that we have shared with you.

- ensure that the agreed data reports are cleansed, are made available to us at the start of the audit and are reconciled to the values in the accounts, in order to facilitate our selection of samples for testing

- ensure that all appropriate staff are available on site throughout (or as otherwise agreed) the planned period of the audit.

- respond promptly and adequately to audit queries.

Audit fees and updated Auditing Standards

Audit fees are set by PSAA as part of their national procurement exercise. In 2023, PSAA awarded a contract of audit for Royal Borough of Berkshire Fire and Rescue Authority to begin with effect from 2023/24. The scale fee set out in the PSAA contract for the 2023/24 audit is £101,166.

This contract sets out four contractual stage payments for this fee, with payment based on delivery of specified audit milestones:

— Production of the final auditor's annual report for the previous Audit Year (exception for new clients in 2023/24 only)

— Production of the draft audit planning report to Audited Body

— 50% of planned hours of an audit have been completed

— 75% of planned hours of an audit have been completed

Any variation to the scale fee will be determined by PSAA in accordance with their procedures as set out here https://www.psaa.co.uk/appointing-auditors-and-fees/fee-variations-overview/'

Assumptions

In setting these fees, we have assumed that the Authority will:

• prepare a good quality set of accounts, supported by comprehensive and well-presented working papers which are ready at the start of the audit

• provide appropriate analysis, support and evidence to support all critical judgements and significant judgements made during the course of preparing the financial statements

• provide early notice of proposed complex or unusual transactions which could have a material impact on the financial statements

• maintain adequate business processes and IT controls, supported by an appropriate IT infrastructure and control environment.

Updated Auditing Standards

The FRC has issued updated Auditing Standards in respect of Quality Management (ISQM 1 and ISQM 2). It has also issued an updated Standard on quality management for an audit of financial statements (ISA 220). We confirm we will comply with these standards.

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Audit fees

	Proposed fee 2023/24
Royal Berkshire Fire and Rescue Authority Audit	£101,186
ISA 315	£5,000
Total audit fees (excluding VAT)	£106,186*

* As set out on page 21, IFRS16 will need to be implemented by authorities from 1 April 2024. The impact of this change will require disclosure in the 2023/24 statements and may necessitate further audit procedures. The impact on our fee of any additional audit work will be considered at the conclusion of the audit.

Previous year

If the opinion on the 2022/23 (and 2021/2022) audit is disclaimed due to the imposition of a backstop date, we will need to undertake further audit work in respect of opening balances. We will discuss the practical implications of this with you should this circumstance arise.

Relevant professional standards

In preparing our fees, we have had regard to all relevant professional standards, including paragraphs 4.1 and 4.2 of the FRC's Ethical Standard (revised 2019) which stipulate that the Engagement Lead (Key Audit Partner) must set a fee sufficient to enable the resourcing of the audit with partners and staff with appropriate time and skill to deliver an audit to the required professional and Ethical standards.

IFRS 16 'Leases' and related disclosures

IFRS 16 will need to be implemented by local authorities from 1 April 2024. This Standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and replaces IAS17. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity. As this is a shadow year for the implementation of IFRS 16, we will need to consider the work being undertaken by the Authority to ensure a smooth adoption of the new standard.

Introduction

IFRS 16 updates the definition of a lease to:

"a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration." In the public sector the definition of a lease is expanded to include arrangements with nil consideration.

IFRS 16 requires all leases to be accounted for 'on balance sheet' by the lessee (subject to the exemptions below), a major departure from the requirements of IAS 17 in respect of operating leases.

 IFRS 16 requires a lessee to recognise assets and liabilities for leases with a term of more than 12 months, unless the underlying asset is of low value. A lessee is required to recognise a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligation to make lease payments. There is a single accounting model for all leases (similar to that of finance leases under IAS 17), with the following exceptions:

- leases of low value assets

- short-term leases (less than 12 months).

Lessor accounting is substantially unchanged leading to asymmetry of approach for some leases (operating) although if an NHS body is the intermediary and subletting there is a change in that the judgement between operating and finance lease is made with reference to the right of use asset rather than the underlying asset

Authority's systems and processes

We believe that most local authorities will need to reflect the effect of IFRS 16 changes in the following areas:

- accounting policies and disclosures

- application of judgment and estimation

- related internal controls that will require updating, if not overhauling, to reflect changes in accounting policies and processes

- systems to capture the process and maintain new lease data and for ongoing maintenance.

From our understanding of the Authority, and review of the 2022/23, the impact of this standard is unlikely to be significant. This is due to leases as a lease being trivial.

Further information

Further details on the requirements of IFRS16 can be found in the HM Treasury Financial Reporting Manual. This is available on the following link.

IFRS 16 Application Guidance December 2020.docx (publishing.service.gov.uk)

Independence and non-audit services

Auditor independence

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant facts and matters that may bear upon the integrity, objectivity and independence of the firm or covered persons. relating to our independence. We encourage you to contact us to discuss these or any other independence issues with us. We will also discuss with you if we make additional significant judgements surrounding independence matters

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Financial Reporting Authority's Ethical Standard and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements.. Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in May 2020 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

We confirm that we have implemented policies and procedures to meet the requirements of the Ethical Standard. For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the Authority.

Other services

No other services provided by Grant Thornton were identified.

Non-audit services provided prior to appointment

Ethical Standards require us to draw your attention to relevant information on recent non-audit / additional services before we were appointed as auditor. There were no previous services provided to the Authority prior to our appointment.

Communication of audit matters with those charged with governance

Our communication plan	Audit Plan	Audit Findings
Respective responsibilities of auditor and management/those charged with governance	•	
Overview of the planned scope and timing of the audit, form, timing and expected general content of communications including significant risks and Key Audit Matters	•	
Confirmation of independence and objectivity of the firm, the engagement team members and all other indirectly covered persons	•	•
A statement that we have complied with relevant ethical requirements regarding independence. Relationships and other matters which might be thought to bear on independence. Details of non-audit work performed by Grant Thornton UK LLP and network firms, together with fees charged. Details of safeguards applied to threats to independence	•	•
Significant matters in relation to going concern	•	•

ISA (UK) 260, as well as other ISAs (UK), prescribe matters which we are required to communicate with those charged with governance, and which we set out in the table here.

This document, the Audit Plan, outlines our audit strategy and plan to deliver the audit, while the Audit Findings will be issued prior to approval of the financial statements and will present key issues, findings and other matters arising from the audit, together with an explanation as to how these have been resolved.

We will communicate any adverse or unexpected findings affecting the audit on a timely basis, either informally or via an audit progress memorandum.

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Communication of audit matters with those charged with governance

Our communication plan	Audit Plan	Audit Findings
Significant findings from the audit		•
Significant matters and issue arising during the audit and written representations that have been sought		•
Significant difficulties encountered during the audit		•
Significant deficiencies in internal control identified during the audit		•
Significant matters arising in connection with related parties		•
Identification or suspicion of fraud(deliberate manipulation) involving management and/or which results in material misstatement of the financial statements (not typically council tax fraud)		•
Non-compliance with laws and regulations		•
Unadjusted misstatements and material disclosure omissions		•
Expected modifications to the auditor's report, or emphasis of matter		•

Respective responsibilities

As auditor we are responsible for performing the audit in accordance with ISAs (UK) which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance.

The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

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Appendix A

Addressing the local audit backlog - consultation

Consultation

The Department for Levelling Up, Housing and Communities (DLUHC), working with the FRC, as incoming shadow system leader, and other system partners, has put forward proposals to address the delay in local audit. The proposals consist of three phases:

Phase 1: Reset involving clearing the backlog of historic audit opinions up to and including financial year 2022/23 by 30 September 2024.

Phase 2: Recovery from Phase 1 in a way that does not cause a recurrence of the backlog by using backstop dates to allow assurance to be rebuilt over multiple audit cycles.

Phase 3: Reform involving addressing systemic challenges in the local audit system and embedding timely financial reporting and audit.

The consultation ran until 7 March 2024. Full details of the consultation can be seen on the following pages:

- FRC landing page - Consultations on measures to address local audit delays (frc.org.uk)
- DLUHC landing page - Addressing the local audit backlog in England: Consultation - GOV.UK (www.gov.uk)
- NAO landing page - Code of Audit Practice Consultation - National Audit Office (NAO)

Our response to the consultation

Grant Thornton responded to the consultation on 5 March 2024. In summary, we recognise the need for change, and support the proposals for the introduction of a backstop date of 30 September 2024. The proposals are necessarily complex and involved. We believe that all stakeholders would benefit from guidance from system leaders in respect of:

- the appropriate form of reporting for a backstopped opinion
- the level of audit work required to support a disclaimer of opinion
- how to rebuild assurance in terms of opening balances when previous years have been disclaimed.

We believe that both auditor and local authority efforts will be best served by focusing on rebuilding assurance from 2023/24 onwards. This means looking forwards as far as possible, and not spending 2023/24 undertaking audit work which was not carried out in previous years. We look for guidance from systems leaders to this effect.

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Preparing for the backstop

For any outstanding years up to 2022/23, local authorities should:

- Prepare, adopt and publish financial statements in line with Code and Statutory requirements (Accounts and Audit Regs 2015 – 'true and fair')
- Support statements with a proper set of working papers and audit trail
- Work with the auditor to support the completion of outstanding audit work (where possible) and for the completion of Value for Money Work.

For 2023/24, local authorities should:

- Agree a timetable and working paper requirements with the auditor
- Put project planning and key milestones in place
- Consider the implications of CIPFA consultation (property valuation and pensions)
- Ensure the Audit and Governance committee is properly briefed and prepared

As your auditor we will:

- Keep you updated on all national developments
- Set out clear expectations of the information we will require to conclude our work
- Agree a plan for the delivery of our work programme with a commitment to key milestones

Next steps

We await the government's response to the consultation. We will discuss next steps including any implications for your audit once we have further information.

Escalation policy

The Department for Levelling Up, Housing and Communities are proposing to introduce an audit backstop date on a rolling basis to encourage timelier completion of local government audits in the future.

As your statutory auditor, we understand the importance of appropriately resourcing audits with qualified staff to ensure high quality standards that meet regulatory expectations and national deadlines. It is the Authority's responsibility to produce true and fair accounts in accordance with the CIPFA Code by the 31 May 2024 and respond to audit information requests and queries in a timely manner.

To help ensure that accounts audits can be completed on time in the future, we have introduced an escalation policy. This policy outlines the steps we will take to address any delays in draft accounts or responding to queries and information requests. If there are any delays, the following steps should be followed:

Step 1 - Initial Communication with Finance Director (within one working day of statutory deadline for draft accounts or agreed deadline for working papers)

We will have a conversation with the Finance Director(s) to identify reasons for the delay and review the Authority's plans to address it. We will set clear expectations for improvement.

Step 2 - Further Reminder (within two weeks of deadline)

If the initial conversation does not lead to improvement, we will send a reminder explaining outstanding queries and information requests, the deadline for responding, and the consequences of not responding by the deadline.

Step 3 - Escalation to Chief Executive (within one month of deadline)

If the delay persists, we will escalate the issue to the Chief Executive, including a detailed summary of the situation, steps taken to address the delay, and agreed deadline for responding..

Step 4 - Escalation to the Audit and Governance committee (at next available Audit and Governance committee meeting or in writing to Audit and Governance committee Chair within 6 weeks of deadline)

If senior management is unable to resolve the delay, we will escalate the issue to the Audit and Governance committee, including a detailed summary of the situation, steps taken to address the delay, and recommendations for next steps.

Step 5 – Consider use of wider powers (within two months of deadline)

If the delay persists despite all efforts, we will consider using wider powers, e.g. issuing a statutory recommendation. This decision will be made only after all other options have been exhausted. We will consult with an internal risk panel to ensure appropriateness.

By following these steps, we aim to ensure that delays in responding to queries and information requests are addressed in a timely and effective manner, and that we are able to provide timely assurance to key stakeholders including the public on the Authority's financial statements.

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ROYAL BERKSHIRE FIRE AUTHORITY

COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	16 JULY 2024
SUBJECT	INTERNAL AUDIT UPDATE
LEAD OFFICER	CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT
LEAD MEMBER	N/A
EXEMPT INFORMATION	NONE
ACTION	FOR NOTE

1.   EXECUTIVE SUMMARY

1.1   The Committee will receive an update on audit activity since the last Committee meeting as well as receiving RSM's Annual Report for 2023/24.

1.2   The Committee will also receive the Annual Audit Plan for 2024/25.

2.   RECOMMENDATION

That Audit and Governance Committee:

2.1   **NOTE** RSM's Annual Report; and

2.2   **NOTE** RSM's Internal Audit Plan for 2024/25.

3.   REPORT

3.1   RSM has completed the final three audits for 2023/24. The audits were on Governance and Risk Management; IT General Controls; and Key Financial Controls (tax). RSM issued a *Reasonable Assurance* rating for both Governance and Risk Management and IT General Controls. The tax audit was an advisory audit.

3.2   RSM's Annual Report is attached as **Appendix A**. The report states that the organisation has an adequate and effective framework for risk management, governance and internal control. However, RSM identified further enhancements to the framework to ensure that it remains adequate and effective.

3.3   RSM's Annual Report recommendations will be fed into the Authority's Draft Annual Governance Statement before it comes to Members for approval along with the Statement of Accounts.

3.4   RSM's Internal Audit Plan for 2024/25 is attached as **Appendix B** and sets out the nine audits planned for the year.

3.5   A representative from RSM will attend the meeting to provide further detail and answer any questions from Members.

4.   CONTRIBUTION TO STRATEGIC COMMITMENTS

4.1   Commitment 5 – Sustainability. We are committed to ensuring that we provide a financially sustainable Service and take meaningful action to help address the climate emergency.

5.   FINANCIAL IMPLICATIONS

5.1   The work of the internal auditors assures Members that the Authority's finances are in good order.

5.2   The expected cost of Internal Audit for 2024/25 is £65,435.

6.   LEGAL IMPLICATIONS

6.1   In accordance with Public Sector Internal Audit Standards, the Head of Internal Audit is required to provide an annual opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. The opinion should contribute to the Authority's Annual Governance Statement.

7.   EQUALITY AND DIVERSITY IMPLICATIONS

7.1   None.

8.   RISK IMPLICATIONS

8.1   The internal audit programme aims to identify key risks and report on the effectiveness of controls and mitigating actions.

9.   CONSISTENCY WITH DUTY TO COLLABORATE

9.1   Internal audits will consider how the Authority is meeting this requirement where applicable.

10.   PRINCIPAL CONSULTATION

10.1   The Chief Fire Officer has been consulted on the report.

11.   BACKGROUND PAPERS

11.1   2023/24 Internal Audit Plan.

12. <u>**APPENDICES**</u>

12.1   Appendix A – 2023/24 RSM Annual Report.

12.2   Appendix B – 2024/25 RSM Internal Audit Plan.

13. <u>**CONTACT DETAILS**</u>

13.1   Conor Byrne - Head of Finance and Procurement

Email: byrnec@rbfrs.co.uk

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ROYAL BERKSHIRE FIRE & RESCUE SERVICE

Annual internal audit report 2023/24

4 July 2024

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM

THE ANNUAL INTERNAL AUDIT OPINION

This report provides an annual internal audit opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. The opinion should contribute to the organisation's annual governance reporting.

The opinion

For the 12 months ended 31 March 2024, the head of internal audit opinion for Royal Berkshire Fire & Rescue Service is as follows:
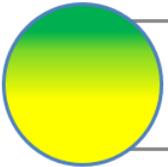
> The organisation has an adequate and effective framework for risk management, governance and internal control. However, our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective.

Please see appendix A for the full range of annual opinions available to us in preparing this report and opinion.

It remains management's responsibility to develop and maintain a sound system of risk management, internal control and governance, and for the prevention and detection of material errors, loss or fraud. The work of internal audit should not be a substitute for management responsibility around the design and effective operation of these systems.

Scope and limitations of our work

The formation of our opinion is achieved through a risk-based plan of work, agreed with management and approved by the audit and governance committee, our opinion is subject to inherent limitations, as detailed below:

- internal audit has not reviewed all risks and assurances relating to the organisation;
- the opinion is substantially derived from the conduct of risk-based plans generated from a robust and organisation-led assurance framework. The assurance framework is one component that the board takes into account in making its annual governance statement (AGS);
- the opinion is based on the findings and conclusions from the work undertaken, the scope of which has been agreed with management
- where strong levels of control have been identified, there are still instances where these may not always be effective. This may be due to human error, incorrect management judgement, management override, controls being by-passed or a reduction in compliance; and
- due to the limited scope of our audits, there may be weaknesses in the control system which we are not aware of, or which were not brought to our attention.

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FACTORS AND FINDINGS WHICH HAVE INFORMED OUR OPINION

Based on the work we have undertaken on the systems of governance, risk management and internal control across the Service, our opinion on governance, risk management and control have been informed by the following:

Governance and Risk Management

We have undertaken a specific review of governance and risk management arrangements within 2023/24 which has been issued with a reasonable assurance (positive) opinion. In addition, throughout our audits, we have reviewed elements of the governance arrangements and frameworks in place which has helped inform our governance opinion.

Our internal audit plan is risk-based and has included a number of audits designed to allow the Authority to take assurance that controls covering some of the strategic risks are designed and operating effectively. Our risk management opinion has also been informed from our attendance at Audit and Governance Committee meetings, where risk management is a standing agenda item and where strategic and operational risks are discussed and constructively challenged. We have also used our cumulative knowledge of the risk management processes in place to inform our opinion.

Internal Control

During the year we completed eight reports, six of which were assurance based assignments and two were undertaken as advisory reviews. For the six assurance based reviews, we have concluded these reviews with a positive assurance opinion as follows:

- The following reviews all concluded with **Substantial** Assurance:
    - o Firefighter Pension Administration (West Yorkshire Pension Fund - WYPF); and
    - o Payroll Provider – Dataplan
- The following reviews all concluded with **Reasonable** Assurance:
    - o Sickness Absence Management,
    - o IT General Controls
    - o Community Risk Management Plan; and
    - o Governance and Risk Management

The details of the four reasonable assurance assignments are below:

Community Risk Management Plan (CRMP) (1.23/24) – Reasonable Assurance

Overall, we confirmed that controls were well-designed and operating effectively with regards to producing, approving and monitoring the CRMP, developing a consultation strategy, undertaking engagement activities with the public and staff, and governance over the CRMP. However, we found that there were several areas that required improvements such as the need to enhance and utilise the risk methodology to provide a more transparent approach to risk scoring the projects that form the overall CRMP.

We also noted that not all risk categories had been sighted by Senior Leadership Team (SLT) along with the associated costs and actions to be taken to mitigate identified risks. We also noted minor improvements were needed to develop policies and procedures to align with the National Fire Chiefs Council (NFCC) guidance and to reintroduce the CRMP project tracker to ensure all stages of the development and approval of the CRMP have associated owners and target dates assigned.

Sickness Absence Management (2.23/24) – Reasonable Assurance

Overall, we confirmed that controls were generally well-designed and were operating effectively, including the information provided in the Sickness Absence and Attendance Policy. We noted that the guidance provided to managers offered a comprehensive breakdown of each process to help ensure that standard procedures are followed consistently. We confirmed that the Employee Assistance Programme (EAP) was accessible to staff via the intranet, and a helpline was available 24 hours a day in case staff members could not access the portal, and Occupational Health (OH) was utilised by management to obtain professional support as required.

We did however identify several weaknesses in the compliance with controls relating to managers not completing the sickness absence training, Return to Work Forms not always being completed in full or retained on file and the breach of trigger points did not follow the standard escalation procedure documented in the Policy.

Risk Management (6.23/24) – Reasonable Assurance

Overall, our review found that there were well-designed and consistently applied controls regarding key areas of risk management and governance. We noted that there was an Organisational Risk Management Policy in place that outlined the Service's risk management approach including its risk appetite, the Corporate Risk Register (CRR) provided a clear picture of key risks facing the Service including treatments (controls) designed to mitigate them, and that SLT and the Audit and Governance Committee challenged and scrutinised the CRR. We also identified that the Service had a Corporate and Annual Plan in place alongside a Performance Management Framework to support the achievement of strategic objectives, minutes and papers from key governance forums displayed clear discussion and scrutiny in line with their respective Terms of Reference, and mechanisms were in place to support Member development.

We did however find that the Service could improve how it reported assurances received for its risk treatments. Specifically we could not identify the source of assurance and how the identified level of assurance had been concluded. We also found that the Service did not have the capability to accurately record the completion of organisational risk training. Finally, we noted that the Member Development Action Plan for 2023/24 was missing a Lead Officer/Member on one occasion however this was rectified at the time of our audit.

IT General Controls – 8.23/24

We found that the Service had clearly documented IT security related policies and procedures, roles and responsibilities with regards to the management of the network, including the use of third-party providers. Cyber security awareness training has been provided to all staff, and compliance of training is monitored.

Issues were however noted with regards to a lack of formal tracking of alerts raised by anti-virus solutions and the boundary firewall and the untimely actioning of leavers, which can lead to unauthorised access to systems and data. Further issues were also noted with regards to periodic review of firewall rules, logs and user access levels.

Since our last review in this area in 2022/23, considerable progress has been made which has reduced the management actions from four high, five medium and two low priority management actions, to one high, three medium and three low priority management actions. Whilst the process regarding starters and leavers still requires improvement to ensure that the control framework is consistently complied with, our testing suggested that for more recent leavers, the approved process was being followed, and we are therefore able to provide a reasonable assurance opinion.

The following reviews were undertaken as advisory reviews:

- General Data Protection Regulation (GDPR) Governance; and
- High Level Tax Process Review

Whilst not resulting in a formal opinion, a number of significant issues were identified within the review of General Data Protection Regulation (GDPR) Governance for which 17 management actions have been agreed. The key findings from this review related to the following areas; Personal Data Maps, Third Party Management, ICT Password Policy, Records Management, Training, Senior Management Awareness, Data Protection Policy, Privacy Notices, Personal Data Requests, Lawful Basis (including Consent Processes) and Data Breach Management

We did follow up the actions agreed to address previous years' internal audit findings (in the audits that were repeated this year) and this showed that the organisation had made progress in implementing the agreed actions. A summary of internal audit work undertaken, and the resulting conclusions, is provided at appendix B.

Topics judged relevant for consideration as part of the annual governance statement

Based on the work we have undertaken on the system of internal control, we consider that the Authority should consider including the results of the significant issues from the advisory review on General Data Protection Regulation (GDPR) Governance within the Annual Governance Statement (AGS) any any actions already implemented to address the findings in this reivew. There are no other internal audits in 2023/24 where the Authority should consider recording significant governance issues when completing their Annual Governance Statement (AGS).

THE BASIS OF OUR INTERNAL AUDIT OPINION

As well as those headlines previously discussed, the following areas have helped to inform our opinion. A summary of internal audit work undertaken, and the resulting conclusions, is provided at appendix B.

Acceptance of internal audit management actions

Management have agreed actions to address all of the findings reported by the internal audit service during 2023/24.

Implementation of internal audit management actions

Where actions have been agreed by management, these have been monitored by management through the action tracking process in place. During the year progress has been reported to the Audit and Governance Committee, with the validation of the action status confirmed by internal audit where actions are followed up in similar audits.

We did follow up the actions agreed to address previous years' internal audit findings (in the audits that were repeated this year) and this showed that the organisation had made progress in implementing the agreed actions.

Working with other assurance providers

In forming our opinion we have not placed any direct reliance on other assurance providers.

OUR PERFORMANCE

Wider value adding delivery

The following has been provided throughout the year

Area of work	How has this added value?
Emergency Services News Briefings	In our regular news briefings, we drew attention to some of the key developments and publications in the sector, such as fire performance and effectiveness.
Emergency Services Risk Register Analysis	In seeking to understand the key risks faced by our emergency services clients, we examined the contents of 38 emergency services' strategic risk registers. 540 individual risks were analysed from across police and fire services. Key observations were provided to the Committee as part of our report.
Emergency Services Benchmarking of Internal Audit Actions	This paper provided a benchmark for our individual clients, allowing for self-assessment against all of our emergency services clients. At the assignment level, benchmarking provided: • a comparison against the numbers of actions agreed; • the assurance opinions provided across the sector in our client base; • a summary of the key areas where high internal audit management actions were agreed; and • a comparison of Head of Internal Audit (HOIA) opinions.
Best Practice	Shared best practice across the sector through our work.
The NED Network	The role of the Non-Executive Director is crucial. Whilst not typically involved in the day-to-day operations of a firm, they should be influencing policy, culture and accountability. RSM launched The NED network to help non-executive directors stay abreast of key issues, networking with peers and share ideas. Non-executive directors are invited to join free of charge. We have delivered an annual programme of events, along with supporting insights, articles and blogs designed specifically for our NED community.
Use of specialists	We have utilised specialists to support the delivery of the Internal Audit plan throughout 2023/24. Such as the use of specialist consultants in the Finance system pre-implementation review.
Sector Experience	We have also made suggestions throughout our audit reports based on our knowledge and experience in the emergency services sector to provide areas for consideration.
RSM's Emerging Risk Radar	We provided our latest Emerging Risk Radar, which analyses the responses from board members and professional advisors in relation to emerging events or threats that could impact a business either negatively or positively.

Conflicts of interest

RSM has not undertaken any work or activity during 2023/24 that would lead us to declare any conflict of interest.

Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Public Sector Internal Audit Standards (PSIAS).

Under PSIAS, internal audit services are required to have an external quality assessment every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2021 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF), and the Internal Audit Code of Practice, as published by the Global Institute of Internal Auditors (IIA) and the Chartered IIA, on which PSIAS is based.

The external review concluded that RSM 'generally conforms* to the requirements of the IIA Standards' and that 'RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics. There were no instances of non-conformance with any of the Professional Standards'.

* The rating of 'generally conforms' is the highest rating that can be achieved, in line with the IIA's EQA assessment model.

Quality assurance and continual improvement

To ensure that RSM remains compliant with the PSIAS framework we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews are used to inform the training needs of our audit teams.

Resulting from the programme in 2023/24, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

APPENDIX A: ANNUAL OPINIONS

The following shows the full range of opinions available to us within our internal audit methodology to provide you with context regarding your annual internal audit opinion.

Annual opinions	Factors influencing our opinion
	The factors which are considered when influencing our opinion are: • inherent risk in the area being audited; • limitations in the individual audit assignments; • the adequacy and effectiveness of the risk management and / or governance control framework; • the impact of weakness identified; • the level of risk exposure; and • the response to management actions raised and timeliness of actions taken.

The organisation has an adequate and effective framework for risk management, governance and internal control.

The organisation has an adequate and effective framework for risk management, governance and internal control.
However, our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective.

There are weaknesses in the framework of governance, risk management and control such that it could become, inadequate and ineffective.

The organisation does not have an adequate framework of risk management, governance or internal control.

APPENDIX B: SUMMARY OF INTERNAL AUDIT WORK COMPLETED 2023/24

All of the assurance levels and outcomes provided above should be considered in the context of the scope, and the limitation of scope, set out in the individual assignment report.

Assignment	Assurance level	Actions agreed		
		L	M	H
Community Risk Management Plan	Reasonable Assurance [●]	2	2	0
Risk Management and Governance	Reasonable Assurance [●]	1	2	0
Sickness Absence Management	Reasonable Assurance [●]	2	3	0
IT General Controls	Reasonable Assurance [●]	3	3	1
Payroll Provider – Dataplan	Substantial Assurance [●]	1	0	0
Firefighter Pension Administration (WYPF)	Substantial Assurance [●]	2	0	0
General Data Protection Regulation (GDPR) Governance	No opinion / Advisory [●]	5	7	5
High Level Tax Process Review	No opinion / Advisory [●]	0	0	0

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APPENDIX C: OPINION CLASSIFICATION

We use the following levels of opinion classification within our internal audit reports, reflecting the level of assurance the board can take:

Minimal assurance — Partial assurance — Reasonable assurance → Substantial assurance	Taking account of the issues identified, the board can take minimal assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective. Urgent action is needed to strengthen the control framework to manage the identified risk(s).
Minimal assurance ← **Partial assurance** — Reasonable assurance → Substantial assurance	Taking account of the issues identified, the board can take partial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective. Action is needed to strengthen the control framework to manage the identified risk(s).
Minimal assurance ← Partial assurance — **Reasonable assurance** → Substantial assurance	Taking account of the issues identified, the board can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective. However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).
Minimal assurance ← Partial assurance — Reasonable assurance → **Substantial assurance**	Taking account of the issues identified, the board can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

YOUR INTERNAL AUDIT TEAM

Dan Harris, Partner and Head of Internal Audit

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Telephone: +44 7792 948767

Louise Davies, Manager

Email: louise.davies@rsmuk.com

Telephone: 07720 508146

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rsmuk.com

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

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

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

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

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

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ROYAL BERKSHIRE FIRE & RESCUE SERVICE

Internal Audit Strategy 2024/25

Presented at the Audit and Governance Committee meeting of: July 2024

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

Agenda Item 8
Appendix B

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM

CONTENTS

EXECUTIVE SUMMARY

Our approach to developing your internal audit plan is based on analysing your corporate objectives, risk profile and assurance framework as well as other, factors affecting Royal Berkshire Fire & Rescue Service in the year ahead, including changes within the sector.

Our Internal Audit Plan for Royal Berkshire Fire & Rescue Service is presented for approval by the Audit and Governance Committee at this meeting. The Committee are asked to approve the Internal Audit Plan and associated Internal Audit Charter. During the year, we will continue to work with management and hold regular meetings to deliver an internal audit programme which remains flexible and agile to ensure it meets your needs.

The key points to note from our plan are:

Your core team are Dan Harris, Partner and Louise Davies, Manager who are supported by a core team and specialists, as required.

Number of deliverables 13 (including annual plan and annual report)

Flexible and agile approach to deliver in order to respond to your needs.

Fee for audit £65,435 (excluding VAT)

Technology toolkit – 4questionnaires, Alteryx, PowerBi

Internal Audit Charter, at Section 3.2.

'RSM generally conforms to the requirements of the IIA Standards' and RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics'.

Annual Internal Audit Plan and Methodology

01
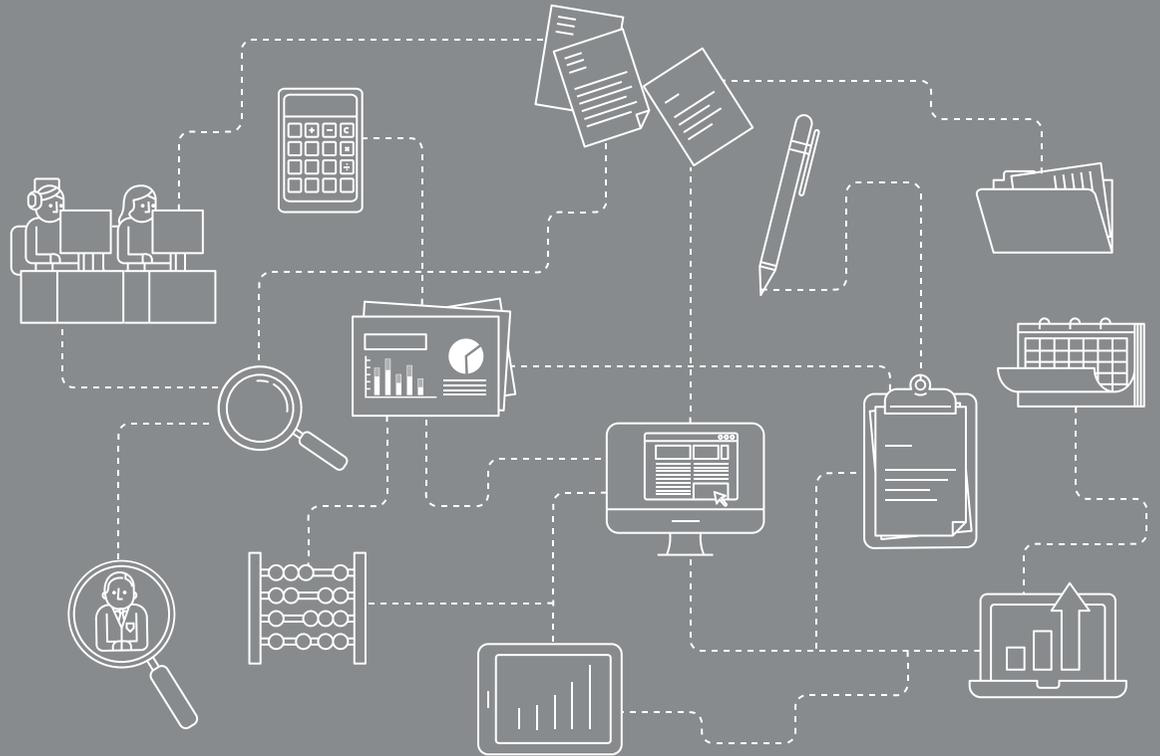
1.1 INTERNAL AUDIT PLAN 2024/25

The table below shows each of the reviews that we propose to undertake as part of the internal audit plan for 2024/25. The table details the strategic risks which have focused our internal audit coverage. This review of your risks allows us to ensure that the proposed plan aligns with the organisation's assurance needs for the forthcoming and future years.

	Audit approach	Fee	Proposed timing	Proposed AGC Reporting
Core Internal Audit Activity				
Strategic Risk: Management of Cyber Security				
Cyber Our audit would allow the Service to understand whether a robust control framework in relation to cyber security has been put in place. We would utilise our Technology Risk Assurance team and the exact scope will be agreed with the sponsor of the audit ahead of the fieldwork being completed. We will also follow up any management actions agreed as part of the 2023/24 audit in this area.	Advisory	£9,300	Q4	Q4
Strategic Risk: Firefighter Safety				
Operational Vehicle Compliance This review will provide assurance over the processes in place in respect of operational vehicle compliance including: - identification of regular checks to be undertaken on operational vehicles including daily checks and MOTs - clear maintenance schedules are in place for all operational vehicles - compliance testing to ensure checks are undertaken in line with the schedules - escalation processes where checks have not been undertaken as required - governance and reporting arrangements	Risk based	£5,900	Q2	Q3

	Audit approach	Fee	Proposed timing	Proposed AGC Reporting
Risk Information To provide assurance over the process for updating Site Specific Risk Information on mobile data terminals to ensure the safety of firefighters. This will include: - responsibility for identifying site specific risk information has been clearly documented - clarity of the process to be followed - how information is recorded and whether this is in a standard format with key fields required - how mobile data terminals are updated and this information accessed - regularity of the review and update of information held - governance and reporting arrangements	Risk based	£6,000	Q2	Q3
Driving Licence Checks To provide assurance over the processes in place to ensure that staff hold the appropriate driving licences including - The category and validity of the licence held - How the organisation ensures that the appropriate licence is held for the vehicle being driven - Regularity of checks to ensure that a current licence is still held - governance and reporting arrangements	Risk based	£5,500	Q2	Q3
Core Areas				
Key Financial Controls A deep dive review of one area on a cyclical basis: • **General ledger - 2024/25** • Cash, bank and treasury management • Payroll – 2025/26 • Payments and creditors – 2019/20 • Income and debtors - 2022/23 • Asset Management – 2026/27 • Creditors – 2021/22 • Expenses - 2022/23 • Tax (2023/24)	Compliance	£5,500	Q2	Q3

	Audit approach	Fee	Proposed timing	Proposed AGC Reporting
Fire Fighter Pension Administration A review of the Fire Authorities pension provider 'West Yorkshire Pension Fund', to allow the service to take assurance that WYPF have adequate processes and controls in place to process Firefighter pensions.	Risk based	£5,300	Q3	Q4
Payroll Provider - Dataplan A review of the Fire Authorities payroll provider 'Dataplan', to allow the service to take assurance that Dataplan have adequate processes and controls in place to process the payroll.	Compliance	£5,300	Q3	Q4
Risk Management and Governance In order to comply with public sector internal audit standards, and to facilitate RSM's annual Head of Internal Audit opinion, we could undertake the following: Risk Management: Deep dive on a sample of risks to challenge controls, assessments, assurances and actions recorded within the risk register to ensure that reflect operating practice. • Risk Management framework, risk reporting Governance (coverage tbc but could include one of the following areas): Business / Strategic Planning • Key Performance Indicators • Performance Management • Committee Structure, Terms of Reference, Decision Making • Member Skills and Training, induction etc.	Risk based	£5,300	Q4	Q4
Discipline and Grievance Handling To provide assurance that key HR Policies and Procedures in respect of Discipline and Grievance Handling are being followed appropriately throughout the organisation. This will include review of the processes in which grievances are investigated and how that process works with individuals raising grievances to confirm that the necessary steps and actions are being taken and the outcomes of investigations.	Risk based	£6,900	Q3	Q3

Other Internal Audit Activity

	Audit approach	Fee	Proposed timing	Proposed AGC Reporting
Management This will include: - Annual planning - Preparation for, and attendance at, audit committee - Regular liaison and progress updates - Liaison with external audit and other assurance providers - Preparation of the annual opinion	Not applicable	£7,635	Throughout the year	Throughout the year
Follow Up To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management.	Follow Up	£2,800	Q4	March or July 2025

A detailed planning process will be completed for each review, and the final scope will be documented in an Assignment Planning Sheet. This will be issued to the key stakeholders for each review.

Working with other assurance providers

The Audit and Governance Committee is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisation.

We will however continue to work closely with other assurance providers, such as such as external audit and HMICFRS to ensure that duplication is minimised, and a suitable breadth of assurance obtained.

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1.2 INTERNAL AUDIT METHODOLOGY

Our approach to developing your internal audit plan is based on analysing your organisational objectives, risk profile and assurance framework as well as other factors affecting Royal Berkshire Fire & Rescue Service in the year ahead, including changes within the sector. We also discuss audit priorities and coverage with management and the Audit and Governance Committee.

Risk management processes

We have evaluated your risk management processes and consider that we can place reliance on your risk registers. We have used various sources of information (see Figure A below) and discussed priorities for internal audit coverage with senior management and the Audit and Governance Committee to develop your annual audit plan and high-level strategic plan (See Section 2.1 and 3.2).

Figure A: Audit considerations when developing the Internal Audit Strategy.
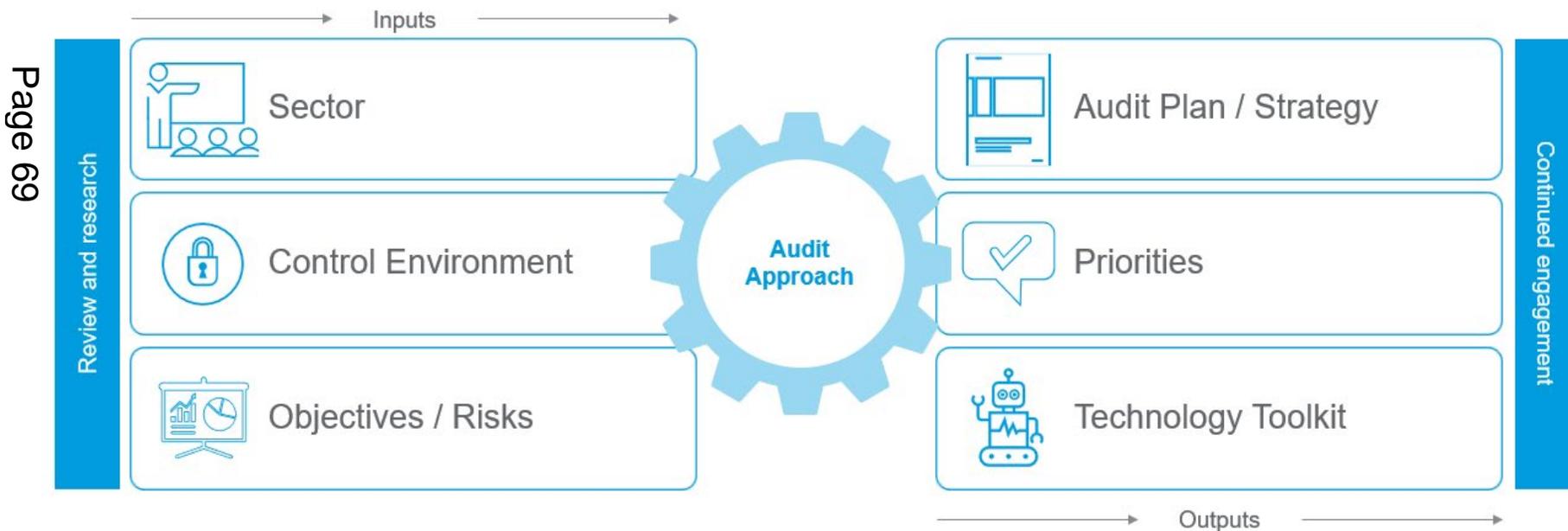
Your Internal Audit Strategy 2016 - 2025

02

2.1 INTERNAL AUDIT STRATEGY 2024/25

The table below shows an overview of the audit coverage to be provided through RSM's delivery of the internal audit strategy. This has been derived from the process outlined in Section 1.1 above, as well as our own view of the risks facing the sector as a whole.

Assurance Provided

Colour	Meaning
Red	Red - Minimal Assurance / Poor Progress
Amber/red	Amber/red - Partial Assurance / Little Progress
Amber/green	Amber/green - Reasonable Assurance / Reasonable Progress
Green	Green - Substantial Assurance / Good Progress
Grey	Advisory / AUP
Teal	IDEA

Internal Audit – Third Line of Assurance

(Independent review / assurance)

Audit Area	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Future years
Strategic Commitments: We will provide education and advice on how to prevent fires and other emergencies										
Cyber Security / Essentials	Grey			Grey			✓	✓	✓	✓
Information governance/GDPR	Grey							✓		
Integrated Risk Management Plan (IRMP) Consultation	Grey							✓		
IT General Controls*	Amber/green									✓
HMICFRS Inspection										
Emergency Planning and Business Continuity				Grey						
Strategic Commitments: We will ensure a swift and appropriate response when called to emergencies										
Emergency Services Mobile Communications Project	Amber/green									
Vehicle Disposals			Grey							
Fleet / Transport Management					Green					
Operational Vehicle Compliance								✓		
Risk Information								✓		
Strategic Commitments: We will provide advice, consultation and enforcement in relation to fire safety standards in buildings										
Facilities / Estates Management			Amber/green						Amber/green	
Grenfell Action Plans									Grey	
Capital Investment Strategy			Grey							
Capital Projects					Green					
Strategic Commitments: We will seek opportunities to contribute to broader safety, health and wellbeing agenda, whilst delivering our core functions										

Assurance Provided

Red	Red - Minimal Assurance / Poor Progress
Amber/red	Amber/red - Partial Assurance / Little Progress
Amber/green	Amber/green - Reasonable Assurance / Reasonable Progress
Green	Green - Substantial Assurance / Good Progress
Grey	Advisory / AUP
Teal	IDEA

Internal Audit – Third Line of Assurance

(Independent review / assurance)

Audit Area	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Future years
Health and Safety							Amber/green			✓
HR – Recruitment			Advisory							
Sickness Absence Management	Amber/green							✓		
Performance Management (Hub Model)						Amber/green				
Performance Development Reviews					Amber/green					
Vetting						Amber/green				
Driving Licence Checks									✓	
Discipline and Grievance Handling									✓	
Strategic Commitments: We will ensure that RBFRS provides good value for money										
Key Financial Controls	Amber/green	Green	Green	Green	Green	Green	Advisory	✓	✓	✓
Fire Fighter Pension Administration	Advisory	Amber/green	Green	Advisory	Green	Green	Advisory	✓	✓	✓
Payroll Provider – Dataplan		Advisory	Advisory (Good progress)	Advisory	Green	Green	Advisory	✓	✓	✓
Procurement		Advisory								✓
Timesheet and Timekeeping		Advisory								
Financial Planning / Long Term Budgeting				Advisory						✓
Value for Money							Advisory			
Core Assurance										
Risk Management & Governance	Advisory	Advisory	Advisory	Advisory	Green	Advisory	✓	✓	✓	✓
Follow Up (prior to 24/25 included in individual audits)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Your Internal Audit Service and Internal Audit Charter

03
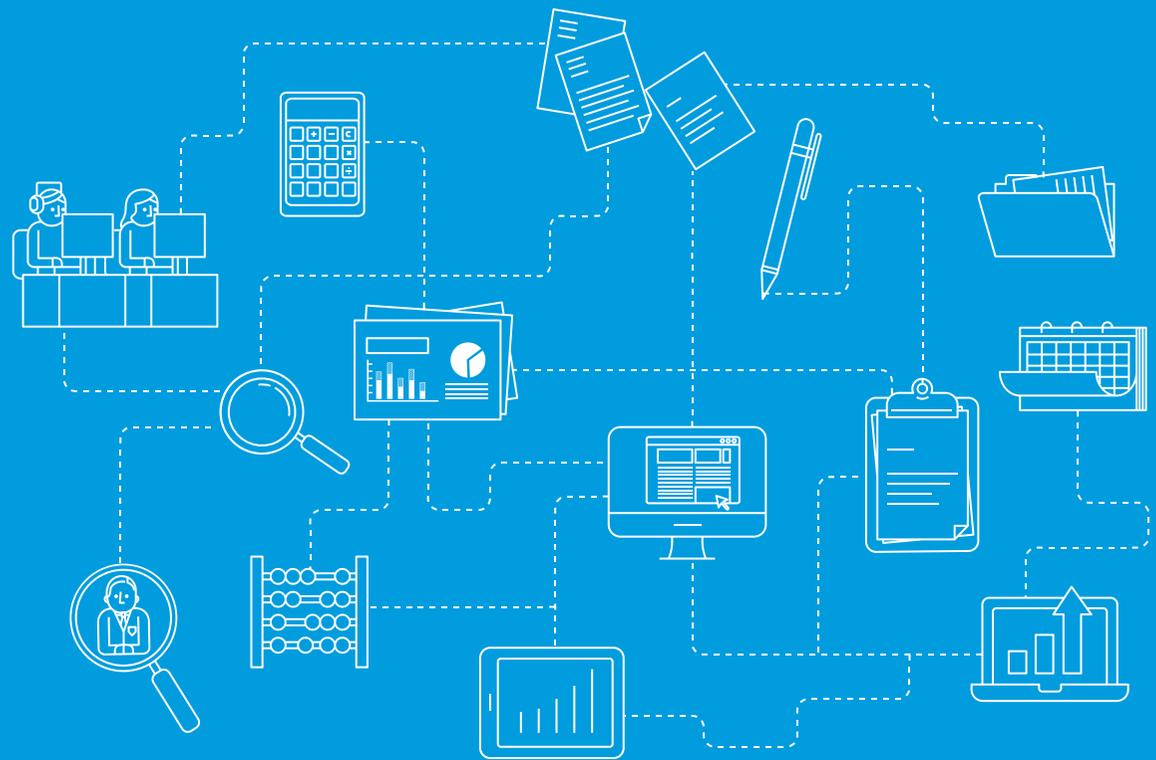
3.1 YOUR INTERNAL AUDIT SERVICE

Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Public Sector Internal Audit Standards (PSIAS).

Under PSIAS, internal audit services are required to have an external quality assessment every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2021 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF), and the Internal Audit Code of Practice, as published by the Global Institute of Internal Auditors (IIA) and the Chartered IIA, on which PSIAS is based.

The external review concluded that RSM 'generally conforms* to the requirements of the IIA Standards' and that 'RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics. There were no instances of non-conformance with any of the Professional Standards'.

* The rating of 'generally conforms' is the highest rating that can be achieved, in line with the IIA's EQA assessment model.

3.2 INTERNAL AUDIT CHARTER

Need for the charter

This charter establishes the purpose, authority and responsibilities for the internal audit service for Royal Berkshire Fire & Rescue Service. The establishment of a charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and approval of the charter is the responsibility of the Audit and Governance Committee.

The internal audit service is provided by RSM UK Risk Assurance Services LLP ('RSM').

We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisation has in place, focusing in particular on how these arrangements help you to achieve its objectives. The PSIAS encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF) as follows:

- Core principles for the professional practice of internal auditing

- Definition of internal auditing

- Code of ethics

- The Standards

Mission of internal audit

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

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

Independence and ethics

To provide for the independence of internal audit, its personnel report directly to the Dan Harris (acting as your head of internal audit). The independence of RSM is assured by the internal audit service reporting to the chief executive, with further reporting lines to the Head of Finance and Procurement. Your head of internal audit Dan Harris has been in place for ten years. The Internal Audit Code of Practice as published by the Chartered IIA suggests that this is brought to the attention of the Audit and Governance Committee to review and confirm your assessment on the independence of your internal audit services.

To assist the assessment; RSM is able to remain independent for the following reasons:

- As an outsourced provider of internal audit services to Royal Berkshire Fire & Rescue Service, independence is inherent in our delivery and audit methodology.

- Our internal auditors do not have any operational responsibilities across Royal Berkshire Fire & Rescue Service.

- No member of the audit team is employed by Royal Berkshire Fire & Rescue Service.

- The head of internal audit reports to the Chief Executive and Audit and Governance Committee Chair

- RSM methodology includes a second partner review (by another head of internal audit who does not work on Royal Berkshire Fire & Rescue Service of the annual plan, the year-end annual report and opinion.

- The Internal Audit Charter details our role and responsibilities and the authority we have which enables us to undertake our internal audit service.

The head of internal audit has unrestricted access to the Chair of Audit and Governance Committee to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

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

Responsibilities

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

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans. The plan will be submitted to the Audit and Governance Committee for review and approval each year before work commences on delivery of that plan.

- Implement the internal audit plan as approved, including any additional tasks requested by management and the Audit and Governance Committee.

- Ensure the internal audit team consists of professional audit staff with sufficient knowledge, skills, and experience.

- Establish a quality assurance and improvement program to ensure the quality and effective operation of internal audit activities.

- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives.

- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.

- Highlight control weaknesses and required associated improvements together with corrective action recommended to management based on an acceptable and practicable timeframe.

- Undertake follow up reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.

- Report regularly to the Audit and Governance Committee to demonstrate the performance of the internal audit service.

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

- Internal audit – a department, division, team of consultant, or other practitioner (s) that provides independent, objective assurance and consulting services designed to add value and improve an organisation's operations. The internal audit activity helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.

- Senior management who are the team of individuals at the highest level of organisational management who have the day-to-day responsibilities for managing the organisation.

- Board of governors - The highest-level governing body charged with the responsibility to direct and/or oversee the organisation's activities and hold organisational management accountable. Furthermore, 'board' may refer to a committee or another body to which the governing body has delegated certain functions (eg an Audit and Governance Committee).

Client care standards

In delivering our services we require full cooperation from key stakeholders and relevant business areas to ensure a smooth delivery of the plan. We proposed the following KPIs for monitoring the delivery of the internal audit service:

- Discussions with senior staff at the client take place to confirm the scope six weeks before the agreed audit start date.

- Key information such as the draft assignment planning sheet are issued by RSM to the key auditee six weeks before the agreed start date.

- The lead auditor to contact the client to confirm logistical arrangements at least 15 working days before the commencement of the audit fieldwork to confirm practical arrangements, appointments, debrief date etc.

- Fieldwork takes place on agreed dates with key issues flagged up immediately.

- A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.

- Draft reports will be issued within 10 working days of the debrief meeting and will be issued by RSM to the agreed distribution list / Huddle.

- Management responses to the draft report should be submitted to RSM.

- Within three working days of receipt of client responses the final report will be issued by RSM to the assignment sponsor and any other agreed recipients of the report.

Authority

The internal audit team is authorised to:

- Have unrestricted access to all functions, records, property and personnel which it considers necessary to fulfil its function.

- Have full and free access to the Audit and Governance Committee.

- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.

- Obtain the required assistance from personnel within the organisation where audits will be performed, including other specialised services from within or outside the organisation.

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

- Perform any operational duties associated with the organisation.

- Initiate or approve accounting transactions on behalf of the organisation.

- Direct the activities of any employee not employed by RSM unless specifically seconded to internal audit.

Reporting

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

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

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

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

Data protection

Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of

internal audit services to our clients (through the firm's terms of business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties.

Quality Assurance and Improvement

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

Any areas which we believe warrant bringing to your attention, which may have the potential to have an impact on the quality of the service we provide to you, will be raised in our progress reports to the Audit and Governance Committee.

Fraud

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

Approval of the internal audit charter

By approving this document, the internal audit strategy, the Audit and Governance Committee is also approving the internal audit charter.

FOR FURTHER INFORMATION CONTACT

Dan Harris, Partner and Head of Internal Audit

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We are committed to delivering an excellent client experience every time we work with you. If you have any comments or suggestions on the quality of our service and would be happy to complete a short feedback questionnaire, please contact your RSM client manager or email admin.south.rm@rsmuk.com.

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rsmuk.com

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

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

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

We have no responsibility to update this report for events and circumstances occurring after the date of this report.
RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.

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ROYAL BERKSHIRE FIRE AUTHORITY REPORT

COMMITTEE	AUDIT AND GOVERNANCE COMMITTEE
DATE OF MEETING	16 JULY 2024
SUBJECT	LOCAL PENSIONS BOARD – ANNUAL REPORT
LEAD OFFICER	JIM POWELL, AREA MANAGER
LEAD MEMBER	N/A
EXEMPT INFORMATION	NONE
ACTION	DECISION

1. EXECUTIVE SUMMARY

1.1. This annual report updates the Audit and Governance Committee with:

- The scheme administrator's performance figures for 2023-24;

- The recent activities of the Local Pensions Board (for the firefighter pension schemes); and

- An overview of current national issues.

1.2. The Local Pensions Board considers the performance of the local firefighter Pensions administrator as broadly to a good standard. There are a few areas where targets are not met with ongoing interaction to address this, although overall performance against targets is at 93.33% (up from 90.2% in statistics year 2022-23).

1.3. Complexity remains in relation to the administration of firefighters' pension schemes and this has a commensurate impact on the Scheme Manager's current risks. Whilst the beginnings of a steady-state pensions' environment are evident the schemes administrators and the service's in-house team have significant challenges to address the mandated legal remedies in two areas.

1.4. The main national issues are:

- The volume and complexity of work required to address the age discrimination remedy for wholetime firefighters, a number of which have already retired.

- The complexity of the work required to address the part-time workers discrimination for on-call firefighters.

- Compounding these factors has been the changing national guidance and amendments to official online calculators that has had a significant impact, on occasion, whereby several days' worth of calculations has had to repeated.

2. RECOMMENDATION

That Audit and Governance Committee:

2.1.   **NOTE** the contents of this report.

2.2.   **APPROVE** the appointment of Jim Powell as Pension Board Chair.

3. REPORT

Background

3.1.   The Royal Berkshire Fire Authority's Local Pensions Board is established under the Public Service Pensions Act 2013 and it exists to assist the Scheme Manager in assuring that there is compliance with the scheme rules.

3.2.   The Board exists to enhance transparency, widen governance and enhance oversight of the firefighters' pension schemes.

3.3.   The Board consists of four members: two management representatives (Jim Powell and Lucy Greenway) and two scheme member representatives (Lincoln Ball and Steve Collins). The Chairmanship of the Board rotates between the management and the member representatives. During the stats year 2023-2024 Lincoln Ball was the Chair and Lucy Greenway the vice-Chair.

3.4.   Jim Powell joined the board in September 2023 replacing Mark Arkwell as a management representative.

3.5.   By agreement of the Board the chairmanship rotated on 1 April 2024 and Jim Powell is the current Chair with Lincoln Ball as vice-Chair.

3.6.   Given the knowledge requirements, all members strive to provide a minimum four-year term.

3.7.   Additionally, to retain knowledge and aid succession, the Board plans for the replacement of its members to be staggered rather than losing all or most of its members at the same time.

Local Pensions Board Activity

3.8.   The Board has met on four occasions since last year's Annual Report with all meetings being quorate. Also attending Board meetings are representatives from the Human Resources department and the Chief Fire Officer as the named Scheme Manager. An invite is also offered, periodically, to a

representative from West Yorkshire Pensions Fund, the scheme administrators for Royal Berkshire.

3.9.   Board members keep in touch between meetings as and when needed.

3.10. The Board monitors all its activities and the key performance indicators and consolidates them into a Pensions Board Dashboard to assist with currency and oversight.

3.11. With the agreement of the Scheme Manager the board has further updated it's Terms of Reference in the last twelve months.

3.12. The Board has also further developed its skills and knowledge acquisition and maintenance procedures and resources since the 2023 Annual Report.

3.13. Additionally, the Board has consolidated it's monitoring and recording processes by bringing them into the Service's Microsoft SharePoint system.

3.14. The board maintains a risk register with six risks including an additional risk of 'Individual Capacity' added in the last twelve months. Overall, the risk scores have been reducing slightly as the Board considers that its risks are being addressed.

3.15. Board members keep up to date with fire pensions bulletins issued monthly by the Local Government Association and develop their knowledge through the Pension Regulator's education toolkit for public sector pensions.

3.16. The Chair attended the annual Fire and Police Pensions Conference and was joined by a colleague from the Human Resources team.

3.17. The Chair meets with members of the Human Resources department periodically to track progress against planned activities.

3.18. The Chair and Board members are also invited to contract meetings between the Human Resources department and West Yorkshire Pension Fund and attends these meeting periodically.

3.19. Members of the Board assist the Service in completing surveys, assisting with audits and working on new activities such as the recent amendments to the discretionary powers that the Scheme Manager has responsibility for.

3.20. At each Board meeting the Board scrutinises the performance of the Scheme Administrator and where necessary discuss matters with the Human Resources officers for observations or questions to be raised at contract meetings.

Annual Report Information

3.21. The Annual Report covers the period 1 April 2023 – 31 Mar 2024.

3.22. The Board has maintained scrutiny in relation to the administrator's key performance indicators (KPIs).

3.23. The following table identifies the broad performance of the Scheme Administrators compared with the previous two years:

Area	2023-24	2022-23	2021-22	2020-21
Discrete Activities	285	296	286	418
Performance Target met	93.33%	90.2%	94.6%	95.7%

Table 1 Comparison of Pension Administrator's Broad Performance 2020-2024

3.24. Drilling into the types of activities undertaken by the administrators, these are summarised in the table below:

Activity	No of cases	Target met as %	Target % compared with 2022-23
Age 55 Increase to Pension	8	100%	Same
Change of Address	16	100%	Same
Change of Bank Details	12	100%	Same
Death in Retirement	16	50%	- 39%
Deferred Benefits Into Payment of Lump Sum	5	100%	Same
Deferred Benefits Set Up on Leaving	18	83.33%	+ 10%
Implement Divorce Settlement Pension sharing	1	100%	N/A
DWP Request For Information	1	100%	N/A
General Payroll Changes	57	100%	Same
Initial letter Death in Retirement	35	100%	+ 7%
Pension Estimate	22	81.82%	- 7%

Retirement Actual	9	100%	Same
Set Up New Spouse Pension	6	83.33%	-17%
Transfer In Quote	8	100%	Same
Update Member Details	63	96.83%	+4.5%
Dependant Pension To Set Up	6	100%	Same
Deferred Benefits Into Payment Quote	2	50%	-17%

Table 2 Pension Administrator's Performance 2023-24

3.25. In narrative of the above tables, there is seemingly a disconnect between the overall performance against the targets improving (i.e. table 1) and a number of the activities having a performance level significantly below that of the previous twelve months (i.e. table 2). Whilst this can potentially be explained by the discrete number of cases involved against the relative activities, the Board also senses that the Administrators are also experiencing increased workloads due to the discrimination remedy activity being experienced by everyone in the sector.

3.26. Administrator's performance is a key standing item in the quarterly contract meetings where narrative is provided on areas where the performance targets are not met and a focus placed on performance areas where any delays could be materially significant, for example resolving pension issues upon a bereavement. Broadly, the administrator's explanations for performance targets being missed is the complexity of issues in some cases and delays in getting information back from people such as receiving paperwork after a bereavement.

Other Significant Issues

3.27. A steady-state firefighters' pensions environment is clearly emerging with all serving firefighters now in the same pension scheme. However, the complexity and sheer scale of work to remedy the previous discrimination and court judgements is creating a significant demand on capacity and the ability to meet deadlines.

3.28. The two main areas of pensions remedy at the moment are:

3.28.1. Part-time workers remedy. In relation to on-call firefighter pensions, after losing a legal case new guidance is in place to backdate on-call firefighters' pension entitlements to before 2000.

3.28.2. Age discrimination remedy. The service has moved all existing firefighters onto the 2015 Firefighters Pension Scheme but is going through an exercise to correct retrospectively the contribution rates of existing firefighters which then may have knock-on tax implications. As well as that, twelve firefighters

who retired without their 'legacy' benefits are also being worked with to correct their pension entitlements in order to align with the legal judgement and legislation.

3.29. Service managers have informed the board of examples of where it took an entire day to work out how to remedy the retrospective pensions benefits, contributions and tax issues for a single on-call firefighter only to discover afterwards that the online calculator they were using had been superseded with a new version.

3.30. It should also be noted that Royal Berkshire is already paying out pensions based on immediate detriment.

4. CONTRIBUTION TO STRATEGIC COMMITMENTS

4.1. Given the costs of the firefighter pension schemes there is a link to commitment 5, Sustainability. We are committed to ensuring that we provide a financially sustainable Service and take meaningful action to help address the climate emergency.

5. FINANCIAL IMPLICATIONS

5.1. The Fire Authority currently makes an allowance of £117 per meeting available to each Local Pensions Board member. However, not all board members currently choose to receive this allowance.

5.2. The Terms of Reference provide for:

- All reasonable expenses incurred by board members to be reimbursed upon production of a valid expenses claim.

- Adequate resources for the board to fulfil its role including the provision of legal advice and training. The board will seek approval from the HHR&LD for such expenditure.

6. LEGAL IMPLICATIONS

6.1. The provision of the Local Pensions Board is a requirement of sections 5 and 6 of the Public Service Pensions Act 2013.

6.2. The operation of the Local Pensions Board is also governed by:

i. The Firefighters' Pension Scheme (Amendment) (Governance) Regulations 2015 (regulations 4A to 4D),

ii. The Public Service Pensions (Record Keeping and Miscellaneous Amendments) Regulations 2014 (regulation 6).

iii. The Pensions Act 2004 (section 248A).

6.3. The Court of Appeal held in December 2018 that the way in which the transitional provisions of the 2015 pension scheme were implemented amounted to unlawful age discrimination and this has led to the relevant

discriminatory sections of the legislation being overridden by that legal judgement which was clarified by a further judgement made by the Employment Appeal Tribunal on 12 February 2021.

6.4. The remedy intended to rectify the unlawful discrimination has since been implemented through legislation in Part 1 of the Public Service Pensions and Judicial Offices Act 2022.

7. **EQUALITY AND DIVERSITY IMPLICATIONS**

7.1. The public sector equality duty requires public bodies to eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010.

7.2. The current national issues in relation to firefighter pensions relate directly to age discrimination and the Equality Act 2010 and as such Royal Berkshire Fire Authority's actions and procedures to address these matters also directly relate to being assured that the law is applied.

7.3. To reduce the risk of discrimination, the resolutions made by the Fire Authority at its meetings of 17 February 2021, 7 December 2021 (Management Committee) and 28 April 2022 gave effect to the Employment Appeal Tribunal judgement for individuals about to retire who meet the eligibility criteria regardless of whether they are a claimant or non-claimant. Currently in RBFRS this applies only to pension scheme members who have retired since February 2021 with members retiring on the 2015 scheme before that (back to 1 April 2015) yet to have their cases resolved.

7.4. There are no additional equality and diversity implications considered in relation to this report.

8. **RISK IMPLICATIONS**

8.1. If there is a failure to comply with the requirements of The Public Service Pensions Act 2013 (as amended), The Firefighters' Pension Scheme (England) Regulations 2022 (as amended) and related regulations which may become increasingly likely given the legal determinations, current guidance and complexity with relation to the pension schemes then we can expect that there will be an increase in reports of potential breaches of the legislation, administrative errors, complaints and further legal proceedings leading to reputational and financial loss which are significant given the Fire Authority's strategic commitments.

8.2. If local pension board members, who are lay members, possess insufficient knowledge of the various firefighter pensions issues, which is possible given the complexity of the firefighters pensions legislation and guidance, then we can expect that the oversight and assurance provided to the Fire Authority will be negatively affected which is significant given this is a legal requirement of the Public Sector Pensions Act 2013.

8.3. The Board maintains a risk register which is reviewed regularly. The five main identified risks are related to: oversight, performance monitoring,

knowledge, loss of knowledge and conflicts of interest. All risks are managed and are being monitored with only one risk (knowledge) needing more treatment.

9. **CONSISTENCY WITH DUTY TO COLLABORATE**

9.1.   The legislation enables the establishment of joint boards with others. This was discussed briefly at the last Local Pensions Board meeting on 25 November 2022.

9.2.   Currently the provision of a joint board is not a matter being pursued within Royal Berkshire Fire and Rescue Service.

9.3.   Locally, especially given a shared administration provider, there is a potential for a joint Local Pensions Board with Buckinghamshire and Milton Keynes Fire Authority.

10. **PRINCIPAL CONSULTATION**

10.1.   The Chief Fire Officer

10.2.   The Chief Finance Officer

10.3.   The Monitoring Officer

11. **BACKGROUND PAPERS**

11.1.   None.

12. **APPENDICES**

12.1.   None.

13. **CONTACT DETAILS**

13.1.   Jim Powell, RBFRS Pensions Board Chair, 07774215664, powellj@rbfrs.co.uk

13.2   Lincoln Ball, RBFRS Pensions Board vice-Chair, 07541 263386, lincoln_ball@live.co.uk

ROYAL BERKSHIRE FIRE AUTHORITY REPORT

COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	16 JULY 2024
SUBJECT	CIPFA FINANCIAL MANAGEMENT CODE REPORT
LEAD OFFICER	CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT
LEAD MEMBER	N/A
EXEMPT INFORMATION	N/A
ACTION	FOR NOTE

1.   EXECUTIVE SUMMARY

1.1   The Chartered Institute of Public Finance and Accountancy (CIPFA) has published a financial management (FM) code with which the Authority needs to demonstrate compliance.

1.2   The attached document demonstrates how the Authority has complied with the Code during 2023/24.

2.   RECOMMENDATION

The Committee is requested to:

2.1   **NOTE** the contents as presented in the CIPFA FM Code report (**Appendix A**).

3.   REPORT

3.1   CIPFA's FM code sets out standards of financial management for local authorities.

3.2   **Appendix A** details the six principals and associated seventeen standards and how the Authority has complied with them over the last financial year.

4.   CONTRIBUTION TO STRATEGIC COMMITMENTS

Commitment 5 – Sustainability. We are committed to ensuring that we provide a financially sustainable Service and take meaningful action to help address the climate emergency.

5.   FINANCIAL IMPLICATIONS

5.1   There are no direct financial implications from this report.

6.   LEGAL IMPLICATIONS

6.1   There are no legal implications arising directly from this report. The FM code is not statutory and does not currently have legislative backing, but does apply to all local authorities.

7.   EQUALITY DIVERSITY AND INCLUSION IMPLICATIONS

7.1   There are no equality, diversity or inclusion implications arising from the report.

8.   RISK IMPLICATIONS

8.1   The purpose of the FM code is to help mitigate future financial risk and ensure financial sustainability.

9.   CONSISTENCY WITH DUTY TO COLLABORATE

9.1   N/A.

10.   PRINCIPAL CONSULTATION

10.1   No issues for statutory officers.

11.   BACKGROUND PAPERS

11.1   None.

12.   APPENDICES

12.1   Appendix A – CIPFA FM Code Report 2023/24.

13.   CONTACT DETAILS

13.1   Conor Byrne – Head of Finance and Procurement
        Email: byrnec@rbfrs.co.uk

CIPFA Financial Management Code Report 2023/24

Contents

ROYAL BERKSHIRE
FIRE AND RESCUE SERVICE

Introduction

The Chartered Institute of Public Finance and Accountancy (CIPFA) published The Financial Management Code (FM Code) in October 2019. The first full year of compliance was 2021/22.

The FM Code provides guidance for good and sustainable financial management in local authorities, giving assurance that authorities are managing resources effectively.

The FM Code requires authorities to demonstrate that the processes they have in place satisfy the principles of good financial management, which is an essential part of ensuring that public sector finances are sustainable.

The FM Code identifies risks to financial sustainability and introduces a framework of assurance. This framework is built on existing successful practices and sets explicit standards of financial management.

Complying with the standards set out in the FM Code is the collective responsibility of elected members, the chief finance officer and their professional colleagues in the senior leadership team. Complying with the FM Code will help strengthen the framework that surrounds financial decision making.

The FM Code builds on elements of other CIPFA codes, such as The Prudential Code for Capital Finance, the Treasury Management in the Public Sector Code of Practice and the Code of Practice on Local Authority Accounting in the United Kingdom.

By following the essential aspects of the FM Code, local authorities are providing evidence to show they are meeting important legislative requirements.

ROYAL BERKSHIRE
FIRE AND RESCUE SERVICE

1

Principles of Good Financial Management

The FM Code establishes an approach based on six principles of good financial management:

1. Organisational Leadership

A demonstration of a clear strategic direction based on a vision in which financial management is embedded into the organisational culture.

2. Accountability

The use of medium-term financial planning which drives the annual budget process and is supported by effective risk management.

3. Transparency

The use of consistent, meaningful and understandable data, reported frequently, with evidence of periodic officer action and elected member decision-making.

4. Professional Standards

Promotion of professional standards by the whole of the leadership team.

5. Assurance

Evidence of political scrutiny of financial assumptions within corporate plans as well as consideration of the outcomes of both external audit, internal audit and inspections.

6. Long-Term Sustainability

The prudent use of reserves to build an effective and efficient organisation whilst maintaining financial resilience.

ROYAL BERKSHIRE
FIRE AND RESCUE SERVICE

2

Financial Management Standards

The CIPFA Financial Management Code translates these principles of good financial management into 17 standards. These standards are split into seven areas. The standards address the aspects of an authority's operations and activities that must function effectively if financial management is to be undertaken robustly and financial sustainability is to be achieved.

The financial management standards are designed to be sufficiently flexible so that they are relevant to the needs of the diverse range of authorities across the local government sector and to the varying circumstances in which these authorities operate and challenges that they face.

The detailed financial management standards are set out below, together with the Authority's level of compliance.

ROYAL BERKSHIRE
FIRE AND RESCUE SERVICE

3

Assessment

Section	Financial Management Standard	Assessment of Current Position	RAG Status
	The responsibilities of the chief finance officer and leadership team		
A	The leadership team is able to demonstrate that the services provided by the Authority demonstrate value for money	Value for Money is one of the areas assessed as part of the external audit process. No significant weaknesses have been identified to date by EY and Grant Thornton. No areas of concern were identified in prior year audits. HMICFRS has rated the Authority as 'Good' in its latest inspection. Detailed business cases for large projects are reviewed by SLT, and Members as appropriate. Budget setting papers are presented to Fire Authority in February each year. In-year performance is monitored monthly and reported to Members quarterly. Blue light collaboration is a key consideration for all projects and opportunities are utilised whenever possible, with numerous examples available. Appropriate use of national and regional procurement contracts and frameworks can also be demonstrated.	Green
B	The Authority complies with the CIPFA Statement on the Role of the Chief Finance Officer in Local Government 2016	The Head of Finance and Procurement is the Section 112 Officer and Chief Financial Officer. The post is part of the Senior Leadership Team of the Authority. The post-holder has overall responsibility for the finance function, helping to shape and deliver the Medium-Term Financial Plan and Strategic Asset Investment Framework. The post-holder is a fully-qualified accountant with significant experience of Local Government. The wider Finance team contains three other fully-qualified accountants, and others who are at varied points of their studies. All finance and procurement staff are offered continued professional development and encouraged to attend technical training. The Authority has contracts in place for specialist financial services to assist the finance team in meeting their statutory requirements - technical accounting, treasury management and taxation.	Green

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	Governance and financial management style		
C	The Leadership team demonstrates in its actions and behaviours responsibility for governance and internal control.	The Authority has an approved scheme of delegation as well as Finance and Contract regulations, all of which are regularly reviewed. SLT reviews the Corporate Risk Register on a monthly basis. The Authority has in place a formal governance structure that is appropriate to the way in which it operates. This includes relevant committees and reporting lines, terms of references and conduct, including provision for scrutiny of decisions taken. The Authority has in place a formal scheme of delegation, which sets out which individuals or committees are entitled to make decisions. Internal Audit works to an agreed plan, which is based on a robust analysis of the Authority's governance, risk management and internal control arrangements, the environment within which it operates and the risks and challenges that it faces.	Green
D	The Authority applies CIPFA/SOLACE *Delivering Good Governance in Local Government: Framework (2016)*	The Annual Governance Statement is reviewed and approved by Members, and details how we meet the core principles of good governance. The internal audit function is provided under a contract with an external provider, ensuring independence and impartiality of reporting.	Green
E	The financial management style of the Authority supports financial sustainability	The budget setting papers are presented to Members annually and include a four year Medium-Term Financial Plan (MTFP), a Reserves Policy and a ten-year Strategic Asset Investment Framework (SAIF). Financial sustainability is a fundamental aspect of all of these documents, and the Authority's wider financial plans and performance. The MTFP includes prudent estimates of funding available and budget growth required over the medium term and appropriate levels of contingencies and reserves required based on an assessment of risks it faces. The longer terms funding implications of the required investment in our assets is detailed in the SAIF. The different phases of the required investment over the time period are identified, together with the associated funding sources and potential challenges.	Green

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		Medium to long-term financial management		
	F	The Authority has carried out a credible and transparent financial resilience assessment	The budget papers state the key assumptions regarding revenue and capital budgets which have been scrutinised by members of the Budget Working Party. In line with the requirement of the Code of Practice these assumptions have been deemed to be prudent. As part of the budget setting process, the level of reserves are reviewed by the Budget Working Party to ensure they are robust, in light of the assessment of financial risks that the Authority is exposed to. The Authority's Reserves Policy outlines resources that have been set aside to enable the Authority to set a robust MTFP, based on possible risks identified.	Green
	G	The Authority understands its prospects for financial sustainability in the longer term and has reported this clearly to Members.	The MFTP is based on a four-year period and is presented to Members as part of the budget setting papers annually. These clearly detail Council Tax revenue expectations, usage of reserves and the associated assumptions made and possible risks. The Authority's Reserve Policy is also presented as part of the budget setting papers and demonstrates the planned prudent retention of reserves to manage risks over the medium term. The SAIF sets out capital requirements over a ten-year period and the associated funding requirements.	Green
	H	The Authority complies with the CIPFA Prudential Code for Capital Finance in Local Authorities.	Management of the Authority's debt is governed by the Treasury Management Strategy and Prudential Indicators which aim to ensure the Authority's capital expenditure plans are prudent, affordable and sustainable. The Authority's Finance team work closely with its appointed treasury advisors, utilising their expert knowledge to formulate borrowing and investment plans based on the latest financial advice. The Authority's Treasury Management Strategy and Prudential Indicators comply with the requirements of the Prudential Code and are presented to Members as part of the budget setting papers. Half-yearly and year-end Treasury Reports are presented to Fire Authority detailing performance.	Green
	I	The Authority has a rolling, multi-year medium-term financial plan consistent with sustainable service plans.	The Authority's MTFP is based on a four-year period with indicative budget allocations for future years which underpins annual service planning for departments. This is updated annually, and presented to the Budget Working Party for consideration as part of the budget setting papers. Updates on the latest information and assumptions in respect of funding, costs and risks are provided as required.	Green

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		The annual budget		
	J	The Authority complies with its statutory obligations in respect of the budget setting process	The Authority always sets a balanced budget, including any prudent planned use of reserves and complies with the requirement in relation to the S112 Officer statement (s25) on the robustness of the budget and the adequacy of reserves.	Green
	K	The budget report includes a statement by the Chief Finance Officer on the robustness of the estimates and a statement on the adequacy of the proposed financial reserves	The Authority sets a balanced budget and complies with the requirement in relation to the S112 Officer statement (s25) on the robustness of the budget and the adequacy of reserves.	Green
		Stakeholder engagement and business cases		
	L	The Authority has engaged, where appropriate, with key stakeholders in developing its long-term financial strategy, medium term financial plan and annual budget.	The Lead Member for Finance draws together group leaders of the political parties to form the Budget Working Party. In addition, Member briefing sessions are held in the build up to the annual budget setting meeting each February, detailing key issues and implications. Wider stakeholder engagement with members of the public is completed via consultations on the Authority's Community Risk Management Plan and the medium and longer-term financial implications of that Plan. Consultations are also held on key projects, to gain stakeholder engagement.	Green
	M	The Authority uses an appropriate option appraisal methodology to demonstrate value for money in its decision-making.	Detailed business cases for large projects are reviewed by the Senior Leadership Team (SLT), and approved by Members. The identification of options and their appraisal are a key part of this, with value for money a key consideration for any projects approved.	Green

Agenda Item 10
Appendix A

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		Monitoring financial performance		
N	The Leadership team takes action using reports enabling it to identify and correct emerging risks to its budget strategy and financial sustainability.	Regular reviews of the Corporate Risk Register are undertaken by SLT. Emerging and growing risks are subject to challenge, with preventative measures implemented wherever possible. The financial impact of such risks will be quantified and addressed as part of the monthly budget monitoring process, which is presented to Members quarterly. If such risks demand action in the form of additional budget allocations, then this will be addressed in year by SLT where appropriate or as part of the following years budget setting process.		Green
O	The Leadership team monitors the elements of its balance sheet that pose a significant risk to its financial sustainability.	The Authority has specific earmarked reserves and maintains an appropriate General Fund balance to mitigate the main financial risks should they ever crystallise. Daily cash-flow monitoring and forecasting is maintained, with aged debts managed and chased accordingly. Regular reviews of reserve levels and planned usage are completed by the Section 112 officer, and Treasury performance reports are reviewed by the Lead Member for Finance and presented to Members bi-annually to update on investment and debt levels.		Green
		External financial reporting		
P	The Chief Finance Officer has personal and statutory responsibility for ensuring that the statement of accounts produced by the Authority complies with the reporting requirements of the Code of Practice on Local Authority Accounting in the United Kingdom.	The Statement of Accounts is prepared on an annual basis in accordance with the Accounts and Audit Regulations 2015 and the Code of Practice on Local Authority Accounting in the United Kingdom (the local authority accounting Code). The Chief Finance Officer certifies the annual Statement of Accounts indicating their personal and statutory responsibility. The Authority's leadership team and the Chief Fire Officer understand the Chief Finance Officer's responsibilities in terms of the preparation of the annual financial statements. The finance team produce an annual closing timetable, circulated to all staff, to ensure that the Authority meets its obligations in regard to the production of its financial statements. The Authority has consistently received an unqualified audit opinion from the external auditors. However, due to capacity issues in the audit sector and delays in the audit of the Berkshire Pension Fund, our financial statements since 2021/22 remain unaudited.		Amber

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Q	The presentation of the final outturn figures and variations from budget allows the Leadership team to make strategic financial decisions	The outturn report at the end of each financial year identifies variances from budget allocations and is supported by appropriate explanations outlining the reasons why. These supplement the in-year monitoring reports presented to SLT and Members quarterly. The outturn report is presented and reviewed by both SLT and Members, with the associated bottom line impact on the wider Reserves position of the Authority considered and approved. The Statement of Accounts includes a reconciliation to the Comprehensive Income and Expenditure Statement that shows the link between the statutory accounts and the Authority's management accounts.	Green

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ROYAL BERKSHIRE FIRE AUTHORITY REPORT

COMMITTEE	AUDIT AND GOVERNANCE
DATE OF MEETING	16 JULY 2024
SUBJECT	DISCIPLINE AND COMPLAINT EFFECTIVENESS ASSESSMENT 2023/2024
LEAD OFFICER	LUCY GREENWAY; SENIOR HR ADVISER
LEAD MEMBER	N/A
EXEMPT INFORMATION	NONE
ACTION	FOR NOTE

1. EXECUTIVE SUMMARY

1.1 An annual internal review takes place within Human Resources (HR) to provide a year-on-year comparison of discipline and complaint cases.

1.2 This report provides an overview and comparison of the discipline and complaint cases that have been undertaken for the years 2022/2023 and 2023/2024.

1.3 For confidentiality purposes, the information in the report is kept deliberately brief. The purpose of the report is therefore to provide a snapshot of the cases dealt with across the Service for the years 2022/2023 and 2023/2024.

2. RECOMMENDATION

The Audit and Governance Committee and invited to:

2.1 **NOTE** the details of the Discipline and Complaints Effectiveness Assessment report.

3. REPORT

3.1 Appendix A details the findings of the discipline and complaint effectiveness case analysis.

Role of HR

3.2 HR are responsible for maintaining fair and effective disciplinary and complaint procedures and providing appropriate advice, guidance and training for managers

dealing with matters relating to disciplines and complaints. All HR Advisers are CIPD qualified.

Discipline Cases

3.3   Discipline cases have been internally monitored for a number of years in terms of the number of cases at each stage and the reasons for disciplinary investigations.

3.4   A summary of the findings for the year 2023/2024 can be found below:

3.4.1   There has been an increase in the number of disciplinary processes in relation to behaviour in 2023/2024. Case outcomes and recommendations continue to be reviewed and specific learning addressed as appropriate.

3.4.2   The number of disciplinary cases related to discrimination or bullying/harassment has remained consistent.

3.4.3   The outcome of disciplinary investigations and hearings are very case specific and determined on their own merits. It is therefore often difficult to draw parallels between outcomes, however these continue to be monitored to ensure that action taken in each case is proportionate.

3.4.4   The time taken to complete investigations can be dependent on a number of factors such as the complexity of cases, the absence of the employee and/or their representative and the coordination of shift patterns. The policy outlines the need to complete investigations in a timely manner, but this is balanced with the need to carry out thorough and robust investigations. The time taken to complete investigations continues to be monitored.

3.4.5   Some cases resulted in the employee appealing their disciplinary sanction. None of these appeals were fully upheld and one was withdrawn. The reasons for appeals are monitored with any learnings addresses where appropriate.

3.4.6   Disciplinary training is available to all managers who may undertake investigations, and this is also included in the Development and Assessment Pathway (DAP) for Grey Book managerial staff. Several Green Book managers have also attended the disciplinary training. The Senior Leadership Team undertook refresher training on conducting hearings in Q4 of 2023/2024.

3.4.7   Information on gender, ethnicity and length of service are collected for every disciplinary case to enable HR to analyse trends or themes emerging. Trends in terms of who is subject to a disciplinary process broadly follows the demographics of the workforce. Nothing specific could be found in terms of underlying sexism or racism for the cases analysed.

Complaints

3.5   Complaint cases have also been monitored internally for a number of years. A summary of the findings for 2023/2024 can be found below:

3.5.1   In 2023/2024 the number of formal and informal complaints has increased since 2022/2023. A contributing factor to this could be the ongoing publicity around culture in the Fire and Rescue sector, particularly after the publication of the South Wales Fire and Rescue Service culture review.

3.5.2 RBFRS commissioned Intersol Global to undertake an informal information gathering exercise, giving staff the opportunity to meet with Intersol to discuss any concerns. Issues that required immediate attention were addressed appropriately with some being investigated as complaints.

3.5.3 The amount of complaints relating to bullying and harassment, discrimination and behaviour has increased in 2023/2024. No particular themes could be identified, with complaints being for a range of reasons and factors.

3.5.4 SaySo continues to be used for anonymous complaint recording and the proportion of complaints being received via SaySo increased in 2023/2024.

3.5.5 There were no trends that could be identified in terms of the location of complaint subjects or those making complaints.

3.5.6 There has been a decrease this year in the number of complaints that are being completed within the 28 day timeframe. This is due to a number of factors including the complexity of the investigations or availability/absence of staff. Completion rates this year were also lower due to the volume of anonymous SaySo complaints, complaints being received in the latter part of 2023/2024 that had not been completed and the link to other processes.

3.5.7 Throughout 2023/2024 no trends could be identified in terms of length of service, but this continues to be monitored.

3.5.8 In terms of gender and ethnicity of the complaint subject no specific trends could be identified. It should be noted however that due to the anonymous nature of some complaints received the gender and ethnic origin of the complainant cannot be analysed.

3.5.9 Analysis of exit interviews did not indicate any trends in terms of bullying had harassment that caused people to leave the Service.

Workforce Capacity

3.6 Investigations are undertaken by managers in addition to their day to day roles, which has a significant impact on capacity, particularly in more complex cases. In particular, the increase in the volume of employee relations cases significantly increases the demand on the middle manager cohort and HR.

HR Case Management

3.7 A qualified HR Adviser provides support for all discipline and complaint cases, with separate advisers for the investigation, hearing and appeal stages.

3.8 HR acts in an advisory capacity to provide advice on process and ensuring legal compliance. Several procedures and processes are in place to ensure case management is effective. These include:

3.8.1 Ongoing review of manager guidance.

3.8.2 Ensuring conflicts of interest for those undertaking investigations are declared.

3.8.3 Assigning welfare officers for those subject to investigation or for witnesses in complex cases.

3.8.4   Provision of investigation checklists and documents to investigating managers.

3.8.5   Utilising qualified external investigators for cases which may be particularly recourse intensive or where an independent investigation is required.

3.8.6   Undertaking quality audits of discipline and complaint cases, including monitoring and following up on any recommendations.

3.8.7   Undertaking ongoing HR Adviser training and employment law updates.

3.8.8   Developing an Effective Grievance and Discipline Action Plan.

4.   CONTRIBUTION TO STRATEGIC COMMITMENTS

4.1   People: We will support our staff by providing a safe and inclusive environment for them to thrive in, building a diverse organisation that is engaged with, and accessible to, our communities.

5.   FINANCIAL IMPLICATIONS

5.1   There are no financial implications relating to this report.

6.   LEGAL IMPLICATIONS

6.1   There are no legal implications relating to this report.

7.   EQUALITY AND DIVERSITY IMPLICATIONS

7.1   There are no equality and diversity implications relating to this report, but considerations regarding gender and ethnicity are considered as part of the analysis of discipline and complaint cases.

8.   RISK IMPLICATIONS

8.1   There are no risk implications associated with this report.

9.   CONSISTENCY WITH DUTY TO COLLABORATE

9.1   N/A.

10.   PRINCIPAL CONSULTATION

10.1   Chief Fire Officer.

11.   BACKGROUND PAPERS

11.1   None.

12.   APPENDICES

12.1   Appendix A – Discipline and Complaints Effectiveness Assessment.

13.   <u>**CONTACT DETAILS**</u>

13.1   Lucy Greenway, Senior HR Adviser, 07585 991606

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Discipline and Complaints Effectiveness Assessment

2023/2024

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Discipline and Complaints Effectiveness Assessment 2023/2024

An annual internal review takes place within Human Resources (HR) to provide a year-on-year comparison of discipline and complaints cases. Undertaking this review annually allows for a more effective way of analysing trends, but cases continue to be reviewed on an ongoing basis to ensure any actions are addressed as appropriate.

This report is based on the detailed annual HR review and provides an overview and comparison of the discipline cases and complaints undertaken for the years 2022/2023 and 2023/2024. For confidentiality reasons, and due to the small number of cases that may make individuals identifiable, the information within this report is kept deliberately brief. The purpose of the report is therefore to provide a snapshot of cases dealt with across the Service.

For note, an annual analysis of exit interviews is also undertaken to highlight and address where possible any underlying issues. A summary of these outcomes are also provided in the complaints section of this report.

HR Role

HR are responsible for maintaining fair and effective disciplinary and complaint procedures and providing appropriate advice, guidance and training for managers dealing with matters relating to disciplines and complaints. All HR Advisers are CIPD qualified.

A separate HR Adviser is assigned to support managers at Investigation, Hearing and Appeal stages to ensure neutrality and maintain the integrity of the disciplinary process. Different HR Advisers are also assigned to the informal, formal and appeal stages of the employee complaints process.

Fully CIPD qualified external investigators are appointed for cases which may be particularly resource intensive. External investigators have been utilised for complaint investigations in 2023/2024.

Discipline

Discipline cases, and the reasons for these have been monitored internally in HR for a number of years. For information, the total number of disciplinary cases broken down into stages of the process over the past five years are detailed below:

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Total Discipline Cases
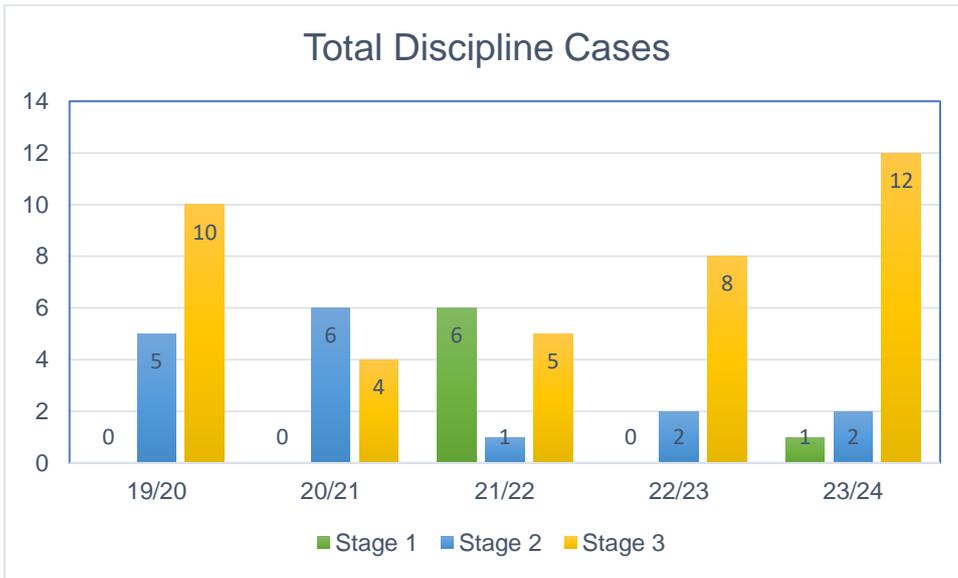
Total Cases by Quarter

Year	Quarter	Total Cases Commenced in Quarter
2022/2023	Q1	3
	Q2	4
	Q3	1
	Q4	2
2023/2024	Q1	2
	Q2	5
	Q3	5
	Q4	3

The number of cases commenced across quarters has remained broadly consistent and no specific pattern can be identified. There was an increase in discipline cases in Quarter 3 and Quarter 4 of 2023/2024 in comparison to 2022/2023. Some of these cases were as a result of complaints received but otherwise no specific trends could be identified.

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Reason for Disciplinary

Disciplinary cases are investigated and heard under three stages of the policy, depending on the severity of the allegations. HR monitors the stages disciplinary investigations are undertaken, to ensure action is proportionate in relation to other investigations that have been undertaken historically. While every case is treated on its own merits, this check is important to support managers in their decision making.

Reason	2022/2023	2023/2024
Performance	0	0
Discrimination	1	0
Bullying/Harassment	2	2
Breach of Policy/Process	6	3
Behaviour	1	10
TOTAL	**10**	**15**

In 2022/2023, a breach of policy/process was the main reason for disciplinary processes, in 2023/2024 the main reason was behaviour. There has been a significant increase in the number of disciplinary processes in relation to behaviour in 2023/24. Most of these cases are cited as inappropriate behaviour in the workplace, with five of the cases being part of related incidents which will help explain the increase in cases over the period. There has been a decrease in the number of disciplinary processes that were a result of breach of policy/process in 2023/24. Case outcomes and recommendations continue to be reviewed, and specific learning addressed as appropriate.

During 2023/2024 the number of disciplinary processes because of Discrimination or Bullying / Harassment remained consistent with 2022/2023. Whilst the case-specific reasons for the investigations were different, these two cases were related. One case was concluded after investigation as no case to answer.

Outcome

The outcomes of investigations (and any subsequent hearings) are very case specific and decided on their merits, so it is often difficult to draw parallels between outcomes. However, much like the allocation to the stage of an investigation, once the Hearing Officer has determined an outcome or sanction based on evidence, the HR Adviser assigned to a hearing will be able to refer to past

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cases using the central case management record to support the Hearing Officer appropriately in their decision making.

HR continues to capture any additional recommendations that result from disciplinary investigations and address them as appropriate – for example policy amendments, additional training or mentorship, or the development of further training/guidance for managers. Where other unacceptable behaviour is highlighted during an investigation, the Allocating Manager will with the support of HR consider next steps and commission additional investigations as appropriate.

A summary of the total cases, what proportion of these were investigated as gross misconduct, the total progressed to hearing and the total awarded a sanction are detailed below.

Year	Total Discipline Cases	Total Gross Misconduct Cases	Total Cases Progressing to Hearing (all cases)*	Total Cases Awarded a Sanction (all cases)
2022/2023	10	8	8	8
2023/2024	15	11	3	3

* note this figure represents investigations that were concluded by 31 March 2024 each year.

The reason cases may not have progressed to hearing include there being no case to answer or the employee resigning prior to a case being heard. In line with RBFRS Policy proceedings will be concluded before an employee concerned leaves the service of RBFRS wherever possible. RBFRS will also complete as far as possible any investigations already commenced prior to an employee leaving to ensure any case learning or recommendations can be actioned as appropriate. It is important to note of the 15 cases in 2023/24, six cases are still ongoing either in the investigation stage or awaiting hearing (as at 31 March 2024).

For note, Gross Misconduct cases relate to allegation that could if proven, result in a serious breach of contractual terms, making employees potentially liable for summary dismissal.

Completed within Timescales

Disciplinary investigations should be completed in a timely manner as outlined in RBFRS policy. During 2022/2023 one was completed within 28 days, the other nine took over five weeks. During 2023/24 three were completed within 28 days, two were completed within just over four weeks and the other six took over five weeks. Four investigations that started within 2023/24 are yet to conclude. This can be for a variety of reasons including the complexity of the investigation, sickness of the employee / witnesses, the unavailability of the employees Trade Union representative, annual leave of Investigating Officers and the co-ordination of shift patterns. At every stage the need to undertake a prompt investigation is emphasised balanced with the need to carry out a thorough and robust investigation. The time taken to complete investigations therefore continues to be monitored.

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Appeals

In 2022/2023, three cases resulted in appeals, two of which were not upheld and one was withdrawn by the employee. One of the appeals that were not upheld, resulted in the outcome being changed from summary dismissal to dismissal with notice. In 2023/2024 of the cases that have been concluded one resulted in an appeal. The appeal has yet to be heard.

The grounds for appeal would include a defect of process, the issue not being proven on the balance of probabilities, the sanction awarded being too severe or new evidence coming to light since the disciplinary hearing. Cases where appeals have resulted in the outcome being changed are also considered alongside this to ensure any learning is captured and recommendations made.

Appeals are considered on the merits of each case, but no issues were identified in 2022/23 with the process of decision making for hearing officers. Where defect in process are identified, appropriate feedback is given to those involved in the case, and process/policy reviews are undertaken to ensure any issues are rectified for the future.

Two Employment Tribunal claims were submitted in 2022/23. Of these, one was withdrawn, one was concluded with the Tribunal ruling there was no evidence to support the claim. The later was further considered by the Employment Appeal Tribunal (EAT) who also deemed there to be insufficient evidence to uphold the claim. One Employment Tribunal claim was submitted in 2023/24 and is scheduled to be heard in 2025.

Training

The HMICFRS culture report recommends that all Services ensure those carrying out investigations receive appropriate training. The 2023 staff survey highlighted that only 57% of staff feel poor performance is adequately addressed and 69% felt the behaviour of staff within RBFRS mostly demonstrates the Behavioural Competency Framework (BCF). Managers are supported in managing performance of their staff through core skills courses such as Coaching as a Management Tool, Managing Performance, and the Leadership Development Programme. This is also enhanced by managers guidance and toolkits developed by HR. Active bystander training has been rolled out across the Service.

At RBFRS, new managers on a Development and Assessment Pathway (DAP) are required to undertake either an Initial, Intermediate or Advanced Investigation and Hearings course as part of their development pathway to gain competence. A Core Skills course on Managing Disciplinary Issues is also available to all staff.

The aim of these courses is to upskill staff to undertake fair and reasonable disciplinary investigations and give them the knowledge and awareness of the importance of dealing with behavioural or conduct issues at the early stages. Several Green Book staff have attended the courses and continue to be encouraged to do so. The Senior Leadership Team undertook refresher training on conducting hearings in Q4 of 2023/2024.

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When a case is assigned to an investigating officer, a check is carried out to ensure they have received the appropriate training. Where this isn't the case, or a refresher is required HR holds a training session with the investigating officer.

Every manager who undertakes an investigation or a hearing has an assigned HR Adviser. A separate HR Adviser is assigned to a manager for different stages including appeals. The HR Adviser will provide advice and guidance throughout each stage of the process, which may include ad-hoc coaching/training where appropriate and advice and policy and process.

Demographics

Information on the gender, ethnicity and length of service is routinely collected for every disciplinary case to enable HR to analyse any trends or themes emerging. This is in addition to the station, department, watch and team of the employee subject to disciplinary investigations.

In summary in terms of demographics, the analysis found:

- For 2023/2024, 53% of cases involved staff with five years or less length of service. No trends could be established to explain the correlation between length of service and alleged misconduct. A LMS package related to the BCF and expected behaviours is available which all staff will be expected to complete as part of their induction and refresh as required.
- For 2022/2023, 90% of cases involved male staff, this percentage has decreased in 2023/2024 with 67% of cases involving male staff. 74% of the workforce at RBFRS identifies as male (as at 31 March 2024) so it is not surprising that more cases will involve male staff.
- For 2022/2023 90% of cases involved white members of staff and in 2023/2024 93% involved white staff. 92% of the workforce at RBFRS are White British (as at 31 March 2024), so cases broadly follow the demographic trend of the workforce.
- No trends could be found in terms of disciplinary cases in terms of location of the employee subject to discipline (i.e. groups of staff being disciplined from a particular station, department, watch or team).

Cases continue to be monitored to ensure that there is no gender/ethnicity bias in the disciplinary process and to ensure that underrepresented groups are not subject to any specific forms of harassment, bullying or poor behaviour which results in disciplinary action.

The Discipline Policy has been reviewed to ensure that any equality, diversity and inclusion impacts are captured, particularly in terms of those who are neuro-divergent and this has been included in the Equality Impact Assessment.

The HMCIFRS culture report recommends all Services ensure diversity/neutrality of the investigating officer. Our policy outlines the management levels that can conduct investigations and hearings. When assigning an investigating and hearing officer, the Allocating Officer considers availability, workload and appropriateness of an individual to undertake the investigation/hearing.

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Complaints

Year on Year Comparison

A summary of the total complaints received for the past five years are detailed below.
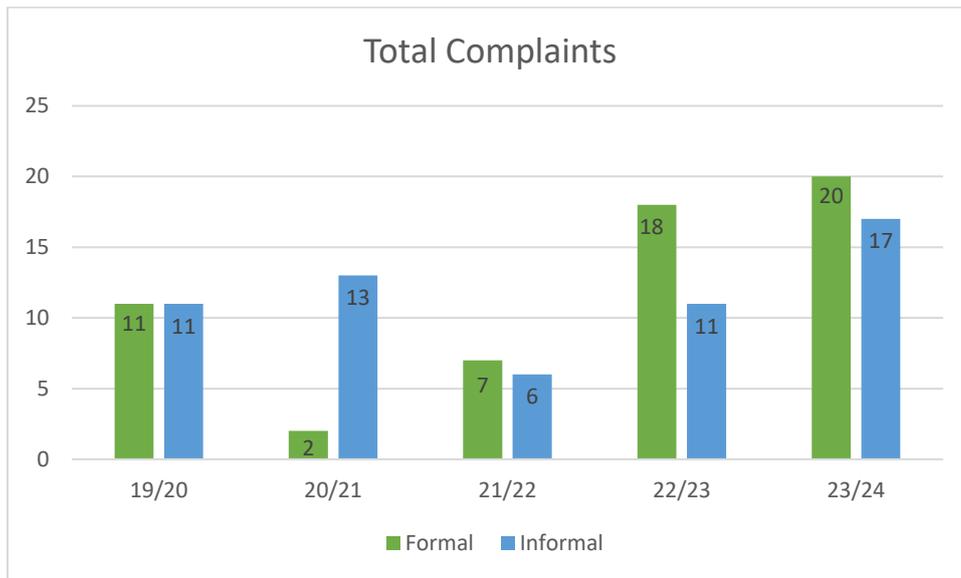
Total Complaints by Quarter

Year	Quarter	Total Complaints Received in Quarter
2022/2023	Q1	3
	Q2	4
	Q3	13
	Q4	9
2023/2024	Q1	3
	Q2	10
	Q3	5
	Q4	19

The outcome of the last HMICFRS inspection commented that RBFRS has a culture that promotes positive behaviour and values, and there is a positive culture in which staff are empowered and

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willing to challenge poor behaviour. It is evident from the findings of this analysis that staff are willing to make complaints and the Service will address and tackle any issues of poor behaviour where appropriate. The report also stated that RBFRS is 'good' at tackling bullying, harassment and discrimination. However, those that have experienced bullying, harassment or discrimination feel that the service has not dealt with their concerns appropriately. 70% of staff who completed the RBFRS Staff Survey in 2023 feel that they are able to openly challenge inappropriate behaviour in the workplace. 76% of respondents feel that colleagues treat each other with dignity and respect, however this was a decrease of 9% of respondents who felt this way in the 2022 RBFRS Staff Survey.

There were three calls relating to bullying and harassment made to the Employee Assistance programme in 2022/2023, but none during 2023/2024. 'Work Related Relationships' were sited in one call to the counselling helpline in 2023/2024 vs none in 2022/2023. The volume of calls relating to bullying and harassment or work-related relationships will continue to be monitored on a quarterly basis.

Wider cultural reviews of all Fire Services by the HMICFRS resulted in the publication of a report in April 2023 and increased national publicity around the issue. RBFRS wrote to all staff in early 2023 encouraging them to share their experiences and concerns and reminding them of sources of support. The resulting increase in complaints in Quarter 3 of 2022/23 is detailed above. In early January 2024 South Wales Fire and Rescue Service published the findings from an independent culture review. A gap analysis was completed against all recommendations within the report and action taken to imbed learning within RBFRS' polices and procedure.

In addition, following concerns raised anonymously via the confidential reporting line Say-So about behaviours within the Service, RBFRS commissioned Intersol Global to undertake an information gathering exercise. All staff were offered the opportunity to meet with Intersol and in total 121 members of staff attended sessions to provide information. All of the information collected by Intersol has been initially assessed to ensure that issues requiring immediate attention are being addressed appropriately, with some issues already being investigated as complaints. This is reflected in the increase in complaints in Quarter 4. A thematic review of the complaints received through Intersol has been completed, and the key themes and observations will be published.

The amount of informal and formal complaints increased significantly in 2022/2023 and has further increased in 2023/2024. The amount of complaints relating to bullying and harassment, discrimination and behaviour has also increased in 2023/2024. While any increase in such complaints may not be seen as positive, it is encouraging that employees feel able to utilise the complaint reporting mechanisms at RBFRS to enable these complaints to be investigated wherever possible. Ongoing publicity and media reports may lead to this continuing to increase, but RBFRS will ensure complaints are investigated as fully as possible and continues to monitor any trends and themes. Of the complaints received in 2023/2024, half were received in Q4 with 10 of these being anonymous complaints, during the same period in which RBFRS commissioned an information gathering exercise.

Formal Complaints

There was a higher proportion of formal complaints in both 2022/2023 and 2023/2024. Upon analysing the reasons for this, these were received from different staff across the organisation for

unrelated reasons and no themes could be identified. Staff continue to be encouraged to raise complaints informally in the first instance (with scope for raising as a formal complaint if they choose to).

Say So

Staff continue to use SaySo for anonymous complaint reporting, and it is encouraging that employees use this tool as an alternative method to raise complaints. These complaints are often made anonymously which can significantly limit the ability to conduct a full investigation or obtain further information, however where particular issues are identified these are pro-actively addressed as far as possible on the information that has been provided. 35% of complaints received during 2023/2024 were submitted anonymously via Say-So, compared to 17% of the complaints received in 2022/2023.

For the purpose of this report, it should be noted that complaints made via SaySo or issues raised during anonymous sessions with Intersol are included in the analysis, but as these complaints are made anonymously, this impacts the ability to monitor the gender, length of service, location and ethnicity of those making complaints.

Promotion of the complaint reporting methods continue through internal communication methods. SaySo has a dedicated page on Siren which all staff can access through a link on Siren's home page.

Reasons for complaints

Year/Reason	Total Complaints	Total Not Upheld*	Total Partially Upheld*	Total Upheld*	Total Other*	Total Withdrawn*
2022/2023	**29**	**12**	**3**	**5**	**8**	**0**
Behaviour	4	1	0	0	3	0
Bullying/Harassment	10	4	3	0	3	0
Discrimination	2	0	0	0	1	0
Health and Safety	0	0	0	0	0	0
Training/Development/ Promotion	9	3	0	5	0	0
Policy/Process	4	4	0	0	1	0
2023/2024	**37**	**9**	**0**	**3**	**4**	**1**

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Year/Reason	Total Complaints	Total Not Upheld*	Total Partially Upheld*	Total Upheld*	Total Other*	Total Withdrawn*
Behaviour	17	4	0	1	2	0
Bullying/Harassment	6	3	0	0	0	0
Discrimination	1	0	0	0	0	0
Health and Safety	0	0	0	0	0	0
Training/Development/ Promotion	4	0	0	1	0	1
Policy/Process	6	2	0	1	2	0

* note – the outcomes detail all complaints completed as at 31 March each year so the figures relating to outcomes may differ from the total number of complaints received.

Whilst there has been a decrease in the number of complaints relating to bullying and harassment and discrimination, there has been a significant increase in the number of complaints relating to behaviour during 2023/2024. On analysis of the reasons for the complaints, this was for a range of reasons, citing various types of inappropriate behaviour in the workplace. There were complaints received during 2023/2024 that are part of related incidents, or against the same complaint subject which supports the overall increase of complaints in this category.

The outcome of complaints are analysed. All decisions are case specific and made based on the balance of probability of the evidence for each particular cases. The reasons why cases are not upheld or partially upheld include lack of evidence, including where there is an absence of corroborating evidence. Where cases are upheld, this would include complaints that warrant further disciplinary action or where a policy or process needs changing to address the complaint. Other actions could include informal management action.

Of the complaints received three were escalated to a disciplinary investigation in 2022/2023 and six were escalated to a or included in an ongoing disciplinary investigation in 2023/2024.

The reasons for complaints are also monitored to ensure that there are no policy or process amendments that are required. Where recommendations are made (for example amendments to definitions in policy or communications related to expected behaviours), these are addressed as appropriate.

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Location

Location	% of total complaints received 2022/2023	% of total complaints received 2023/2024
Hubs	41%	35%
HQ/Departments	10%	38%
TVFCS	38%	8%
Unknown*	11%	19%

* Unknown – anonymous complaints, or matters escalated by the Service

There has been a decrease in complaints received from TVFCS in 2023/2024, 72% of complaints received in 2022/2023 related to the DAPs process prior to it being reviewed. The complaints received in 2023/2024 from TVFCS also related to the DAPs process, the majority being received in quarter one.

The complaints made from staff in the hubs has decreased in 2023/2024, these were for a variety of issues with some complaints being related or about the same complaint subject. Where complaints are received about related issues, each is examined in its own merits to ensure appropriate action is taken to fully investigated each complaint, even if this means including in an existing investigation.

There has been an increase in complaints received from staff in HQ, when looking at the specific reasons for complaints there are no trends relating to the department these complaints are being received from, or groups of staff that may indicate a particular underlying negative issue or culture in a particular department or team.

Completed within Timescales

Year	Completed within timescales*
2022/2023	61%
2023/2024	24%

* Please note, for reporting purposes, anonymous complaints received via SaySo have been excluded from these figures as, due to the anonymous nature of these complaints, it is often difficult to obtain information required to complete a full investigation and ascertain to what extent this is completed within the timescales as laid out in policy.

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The reasons for complaints being completed outside of the 28 day timescale outlined in the Grievance, Bullying and Harassment Policy was due to a number of factors including the availability of staff including sickness or conflicting rota patterns. Investigations that are relatively complex will also take longer to complete, particularly where multiple witnesses are involved and several pieces of evidence need to be gathered. When there are delays to investigations, staff (and their representatives) are contacted to ensure they are aware of the reasons for the delay and when the investigation is likely to conclude.

This year the completion rates were lower due to the high level of anonymous SaySo complaints, and complex investigations that they entailed. It should be noted that some complaints are not yet completed due to the complexity and linked to other processes. Many of these complaints were also received in the latter parts of Q4 2023/24 and investigations are still ongoing.

Length of Service

The majority of the workforce fall within the 1-10 years' service and 11-20 years' service group. 40% of complaints received in 2023/2024 were from staff with 1-10 years' service.

In terms of complaints being received from staff with less than one years' service, only one was received in both 2022/2023 and 2023/2024. No staff with less than one years' service were the subject of a complaint. All new staff are provided with copies of the Behavioural Competency Framework and the Employee Code of Conduct and this forms part of the induction to set the behavioural expectations for all staff at the start of employment. This will however be an area that continues to be monitored as complaints by or against staff with less than one years' service, may indicate an issue with the recruitment process (e.g. how the nature of role is communicated during recruitment), issues with the induction process etc.

27% of complaints received during 2023/2024 referred to staff that have over 20 years' service, with most complaints referencing inappropriate behaviour. It is encouraging that individuals are able to raise and highlight issues relating to behaviour despite a colleague's length of service and time within the organisation. RBFRS is taking steps to reinforce expectations across the Service relating to behaviours and culture, reiterating that behaviour that may have been deemed acceptable in a Fire and Rescue Service Sector 20 years ago is no longer acceptable and behaviours will be investigated with action being taken as appropriate.

Gender

Complaint Subjects

Gender	% of total complaints received 2022/2023	% of total complaints received 2023/2024
Male	3%	32%
Female	31%	19%

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N/A*	66%	49%

* N/A – these complaints related to policy and process or were not attributed to a single individual

Complainants

Gender	% of total complaints received 2022/2023	% of total complaints received 2023/2024
Male	52%	19%
Female	31%	38%
Gender Fluid	0%	2%
Not known*	17%	41%

* Not known – anonymous complaints, or matters escalated by the Service

74% of the workforce is male (as at 31 March 2024) so it would be expected that males would make up the majority of the complaint subjects, however this has increased since 2022/2023. The reasons behind these complaints were varied but the majority outlined inappropriate behaviour from a male towards a female, it should be noted that not all of these were related to sexual harassment. Complaints were also received during 2023/2024 outlining inappropriate behaviour from females in the Service, towards either other females or in some cases males.

The majority of complaints from females in 2022/2023 related to the DAPs process. Nothing within these investigations indicated any gender bias or underlying issues relating to gender. Into 2023/2024 the majority of complaints made by females cited inappropriate behaviour by others in the Service, both male and female.

Ethnicity

Complaint Subject

Ethnicity	% of total complaints received 2022/2023	% of total complaints received 2023/2024
Ethnic Minority Group	7%	0%

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White British	28%	51%
N/A*	65%	49%

* N/A – these complaints related to policy and process and were not attributed to a single individual.

Complainant

Ethnicity	% of total complaints received 2022/2023	% of total complaints received 2023/2024
Ethnic Minority Group	3%	2%
White British	80%	57%
Not known*	17%	41%

* Not known – anonymous complaints, or matters escalated by the Service

The majority of the complaint subjects were White British. There is nothing to indicate any underlying racism in the complaints received. On analysing the work location of the complaint subject, there does not appear to be any underlying trends with regard to particular areas of concern in terms of work location, department or watch/team.

92% of the workforce at RBFRS are White British (as at 31 March 2024), so it is unsurprising that the majority of complaints involve or are being submitted by this ethnic group. It is also difficult to monitor the ethnicity of complaints who make complaints anonymously as no personal details are provided. The themes and reasons for complaints will however continue to be monitored to ensure there are no underlying issues relating to ethnicity that need to be addressed.

Complaints can also refer to a policy or process, a more generalised subject or aren't attributed to a single individual and therefore in these cases analysis of the demographics of a complaint subject is not always applicable.

Exit Interviews

Annual reviews of exit interviews take place every year to track trends and reasons for leaving. A variety of reasons were identified as the reason for leaving including better career opportunities/increased salary, retirement, moving out of the area and personal reasons. From analysis of the leavers data and exit interview responses for 2023/2024, nothing could be found to

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indicate any trends in bullying or harassment which caused employees to leave the Service. Lack of support from management and relationships with team members was cited by a small number of leavers as a reason they started to seek alternative employment but there is nothing to suggest this is linked to bullying or harassment.

All staff undertaking an exit interview are asked specifically if they would like to raise a complaint. Where staff indicate they would like a complaint to be investigated, this is investigated as per the employee complaints procedure outlined in the Grievance, Bullying and Harassment Policy. If an issue raised during an exit interview was deemed sufficiently serious RBFRS could also escalate this for investigation under the Grievance, Bullying and Harassment Policy without the individual raising a specific complaint.

Workforce Capacity

Investigations are undertaken by managers in addition to their day to day roles, which has a significant impact on capacity, particularly in more complex cases. In particular, the increase in the volume of employee relations cases significantly increases the demand on the middle manager cohort and HR.

A large proportion of managers are in development and/or may lack experience in investigations. This impacts on the time required advising managers who may require an increased level of support and also has implications for corporate risk, in terms of capacity and demand and the ability to deliver on other key objectives.

Cases are allocated as fairly as possible, and on a rotation basis to ensure that staff are not undertaking multiple investigations at any one time. However, due to the increased volume of cases at RBFRS (particularly in 2023/2024), many managers have undertaken several investigations and/or acted as Hearing Officers through the course of a year. External investigators have been used to mitigate this impact on staff, but this has a cost impact to the service, particularly in complex cases which require more time to be spent on them. HR are also act as the point of contact for external investigators.

HR Case Management

HR provides adviser support for all discipline and complaint cases, with separate advisers for the investigation hearing and appeal stages. While HR acts in an advisory capacity only to ensure legal compliance, several actions are in place to ensure the case management is effective. These include:

- Ongoing review of manager guidance following feedback from training and cases. Manager guidance is sent to managers as part of a set of documents to assist them in undertaking effective disciplinary investigations.
- Consideration is given at the start of the investigation whether the Investigating Officer has any conflicts of interest which may impede a fair and neutral investigation.
- All managers are provided a checklist at investigation and hearing, including a checklist for suspensions to ensure the correct considerations are applied to such cases.

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- Welfare officers are assigned to those who are subject to a disciplinary investigation and are also considered for witnesses in difficult cases. For complex or sensitive employee complaints, Welfare officers assigned to those that are subject of the complaint and are also considered for those making the complaint.
- Fully CIPD qualified external investigators are appointed for cases which may be particularly resource intensive or whereby it might be deemed necessary for an investigation to be conducted by a completely independent party.
- All HR Advisers undertake regular training including attending employment law updates and webinars.
- A task and finish group on Recruitment and Retention has been set up with a view to ensuring and recruitment and promotion activity places people with the right skills in the right job.

HR also reviews the effectiveness of disciplinary cases by:

- Providing feedback to investigators throughout the course of the investigation, providing appropriate coaching where necessary
- Reviewing the Performance Development Reviews (PDRs) of those involved in a discipline to identify if there are any patterns of behaviour identified through the PDR have been reflected in disciplinary cases.
- Reviewing the recommendations in quarterly audits made by investigating and hearing officers and ensuring these are followed up on. These recommendations have included:
  - ✓ Review of polices that require clarification or amending (for example the Drug and Alcohol Policy)
  - ✓ Issuing of service wide communications reiterating expected behaviours
- Undertaking regular HR Adviser learning sessions which enables advisers to share good practice and learning on cases.
- Reviewing the effectiveness of discipline training through case reviews and debriefs for complex cases. Any learning will be directly fed back into the discipline training courses.
- An Effective Grievance and Discipline Action Plan has been developed and continues to be reviewed internally in HR. This captures actions from cultural reviews from South Wales as well as any HMICFRS recommendations and actions. These actions include:
  - ✓ Reviewing current training for managers to ensure it is fit for purpose.
  - ✓ Reviewing the induction and onboarding process to ensure new staff are aware of the behaviours and values prior to starting.
  - ✓ Reviewing case management practices to ensure they are effective and fit for purpose.
  - ✓ Increased use of document templates for decision making to ensure decisions made at hearing are fair, consistent and transparent.
  - ✓ Review of internal policies following recommendations from other Fire and Rescue Services' cultural reviews (including the Social Media Policy, Discipline Policy and Grievance, Bullying and Harassment Policy
  - ✓ Reviewing the process for transfer requests between stations to ascertain whether there are any cultural issues behind requests being made.

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f   RoyalBerksFRS

🐦   @RBFRSOfficial

📷   RoyalBerkshireFire

in   Royal Berkshire Fire & Rescue Service

🌐   rbfrs.co.uk

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ROYAL BERKSHIRE FIRE AUTHORITY

COMMITTEE	AUDIT AND GOVERNANCE COMMITTEE
DATE OF MEETING	16 JULY 2024
SUBJECT	QUARTERLY PERFORMANCE REPORT 2023-24 QUARTER 4 (JANUARY – MARCH 2024)
LEAD OFFICER	PAUL BREMBLE, HEAD OF CORPORATE SERVICES
LEAD MEMBER	N/A
EXEMPT INFORMATION	NONE
ACTION	TO NOTE

1.   EXECUTIVE SUMMARY

1.1   To provide Audit & Governance Committee with an overview of the Royal Berkshire Fire and Rescue Service (RBFRS) fourth quarter (January – March 2024) performance for the 2023-24 financial year.

2.   RECOMMENDATION/S

That the Audit & Governance Committee:

2.1   **NOTE** the performance against Service Provision and Corporate Health measures for the targets agreed by the Fire Authority for 2023-24.
2.2   **NOTE** the progress made on the priority programmes.
2.3   **NOTE** the position of corporate risk.
2.4   **DISCUSS** and **AGREE** any further actions, if appropriate.

3.   REPORT

3.1   The quarterly performance report supports the Performance Management Framework which provides structure and governance that will enable RBFRS to measure, monitor and manage outputs and outcomes in a timely manner, allowing the organisation to respond and make informed decisions to ensure that statutory obligations and the Fire Authority's Strategic Commitments are successfully delivered.

3.2   Following data capture, review and analysis, evidence is reviewed by the Strategic Performance Board (SPB) whose purpose is to lead, support and monitor the

effective delivery of the Strategic Objectives by monitoring and reviewing performance across the four Quadrants.

3.3   Informed by these processes, key data and highlights have been extracted and reviewed by the Senior Leadership Team (SLT) and are presented in this report for scrutiny at the Audit and Governance Committee.

3.4   The attached report provides an overview of performance for the fourth quarter (January – March 2024) performance for the 2023-24 financial year. It reports performance in four key areas:

3.5   Quadrant one - Service Provision - This section presents data and information which will allow members to monitor how RBFRS are doing at delivering its statutory obligations and any internal services provided between teams, departments and functions.

3.6   Quadrant two - Corporate Health - This section brings together all data, information and measures from across the organisation, which will allow members to monitor how RBFRS are managing key resources, e.g. People and Finance.

3.7   Quadrant three - Priority Programmes, Community Risk Management Plan (CRMP), RBFRS Development Programme and the Strategic Asset Investment Framework SAIF)) - This section will allow members to monitor progress of work designed to deliver a defined outcome which is different to or improves on current working practices, policies and procedures in support of delivering against the strategic commitments and Corporate Plan 2023-27.

3.8   Quadrant four - Assurance - This section groups provides an assessment of corporate risks that may impact on service delivery. This section will also include data and information from audit monitoring and an update on His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) Action Plan.

4.   **CONTRIBUTION TO STRATEGIC COMMITMENTS**

4.1   **Prevention**: We will reduce the risk to our communities through our partnership duties and prevention education activities, ensuring that our services are accessible to all.

4.2   **Protection**: We will support those with responsibility for premises to understand their duties in ensuring the safety of all people using buildings covered by the Building Safety Act 2022 and Regulatory Reform (Fire Safety) Order 2005, whilst ensuring that our services are accessible to all.

4.3   **Response**: We will ensure that our people are trained and resources are located to provide the most effective response and to have a positive impact on incidents in our communities.

4.4   **Resilience**: We will ensure our resilience and work with our partners to promote and build resilience in the communities we serve.

4.5   **Sustainability**: We are committed to ensuring that we provide a financially sustainable Service and take meaningful action to help address the climate emergency.

4.6   **People**: We will support our staff by providing a safe and inclusive environment for them to thrive in, building a diverse organisation that is engaged with, and accessible to, our communities.

5.   FINANCIAL IMPLICATIONS

5.1   This report provides RBFA financial information under the corporate health quadrant.

6.   LEGAL IMPLICATIONS

6.1   There are no legal implications arising from this report.

7.   EQUALITY AND DIVERSITY IMPLICATIONS

7.1   This report provides RBFRS equality and diversity information under the corporate health quadrant.

8.   RISK IMPLICATIONS

8.1   This report provides RBFRS corporate risk information under the assurance quadrant.

9.   CONSISTENCY WITH DUTY TO COLLABORATE

9.1   This report provides information on RBFRS performance measures and targets, as such there are no identified areas for collaboration.

10.   PRINCIPAL CONSULTATION

10.1   The Chief Fire Officer was consulted during preparation of this report.
10.2   The Head of Finance and Procurement was consulted on the content of this report.

11.   BACKGROUND PAPERS

11.1   Annual Plan 2023-24.

12.   APPENDICES

12.1   Quarterly Performance Report – Appendix A

13.   CONTACT DETAILS

13.2   Paul Bremble
        Head of Corporate Services
        07786 145153

13.3   Becca Chapman
        Data, Performance and Risk Manager
        07585 991629

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Quarterly Performance Report

Q4 2023-2024 January - March

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Contact Us

Accessibility

If you require any of the information contained within this document in a more accessible format, please contact us. Please advise us which information you would like to access and provide your name and email address.

In an emergency

In an emergency, dial 999 and ask for the fire service.

If you are inside a building when a fire starts, remember to get out, stay out and call 999. Never try and put out a fire unless you have received sufficient training.

Contacting us when it's not an emergency

Visit our website: rbfrs.co.uk

Email us at: performance@rbfrs.co.uk

Call us on: 0118 945 2888

Write to us at: Newsham Court, Pincents Kiln, Calcot, Reading, Berkshire, RG31 7SD

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Introduction

This is the Quarter Four Performance Report, summarising our progress across the Service.

In our Annual Plan for 2023-24, we set 9 Annual Objectives for the year, which can be found at Appendix B. The Objectives are delivered through our Service Plans and Local Safety Plans and our projects and programmes. Ongoing analysis of performance data and information supports decision-making across the organisation. We monitor performance across four quadrants:

Service Provision: Monitoring the delivery of our statutory obligations and the services provided by RBFRS.

Corporate Health: Monitoring how key resources are managed, which includes measures relating to staff, finance and health and safety.

Priority Programmes: Progress against our key programme activity (our Community Risk Management Plan (CRMP), RBFRS Development Programme and Strategic Asset Investment Framework).

Assurance: Monitoring corporate risk management and other assurance activity including internal audit and our HMICFRS Action Plan.

The Strategic Performance Board monitors performance quarterly, before key data and analysis is provided in this report for the Audit and Governance Committee to scrutinise.

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Key

Performance Measures

🟦	Target exceeded by more than 10%	Comparison with target
🟩	Target met or exceeded by up to 10%	
🟧	Target missed by up to 10%	
🟥	Target missed by more than 10%	
⬜	NA or data accuracy issues affect confidence in reporting	
↑	Improvement in performance from equivalent period the previous year	Comparison with actual the previous year
↔	Maintenance of performance from equivalent period the previous year	
↓	Decline in performance from equivalent period the previous year	

Priority Programme Project Status

C	Project complete
G	Project on Track
A	There are issues with the project but these are being managed
R	Issues are having an impact on delivery
NS	Project not yet due to start

Classification of Risk Scores and Risk Movement

20 - 25	Outside assumed Risk Appetite and requires mitigation to proceed
19	Inside Risk Appetite only because of extremely low probability. Mitigate if necessary and possible, accept only if no further action can be justified
17 & 18	Inside Risk Appetite. Mitigate further if cost effective to do so - discuss with a Director
7-16	Inside Risk Appetite. Mitigate further if cost effective to do so
1-6	Inside Risk Appetite and unlikely to need further mitigation
↑	Risk increasing
↔	No risk movement
↓	Risk decreasing

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Quarter Four Summary

1925

Total number of emergency incidents in Berkshire

70.1%

% of occasions we responded to emergency incidents within 10 minutes

-1.4%

% increase in the number of Referrals for Safe and Well visits received from our partners

76.1%

% of Full Fire Safety Audits with a 'Broadly Compliant' result

2

Number of complaints received

6.3%

% of working time lost to staff sickness across all groups

100%

Compliant spend as a % of overall spend

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Incident Trends

We responded to 1925 emergency incidents in Berkshire in Quarter 4 2023-24. Chart 1 below shows the trend in incidents over time, and for the most recent quarters includes the five year maximum, minimum and average incident levels for comparison. The chart illustrates the fall in overall incident numbers during the Covid-19 pandemic, and shows the hot, dry summers of 2018 and 2022. The level of emergency incidents in Quarter 4 of this year was substantially higher than any equivalent quarter in the past five years. This is partly due to a large number of weather-related flooding incidents in January.

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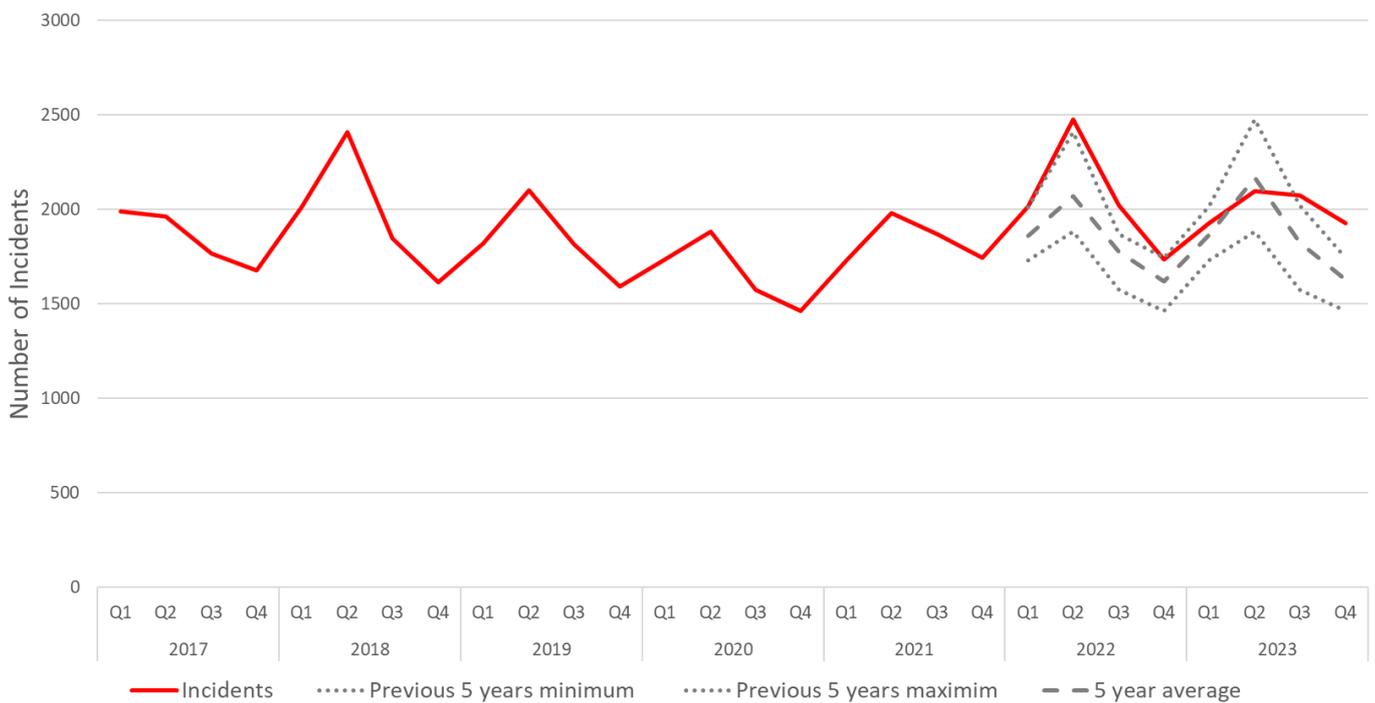
Chart 2 shows trends for fires, and clearly illustrates the seasonal and weather related patterns of secondary fires. Both primary and secondary fires are following a gradual downward trend over the past six years.

Primary and Secondary Fires
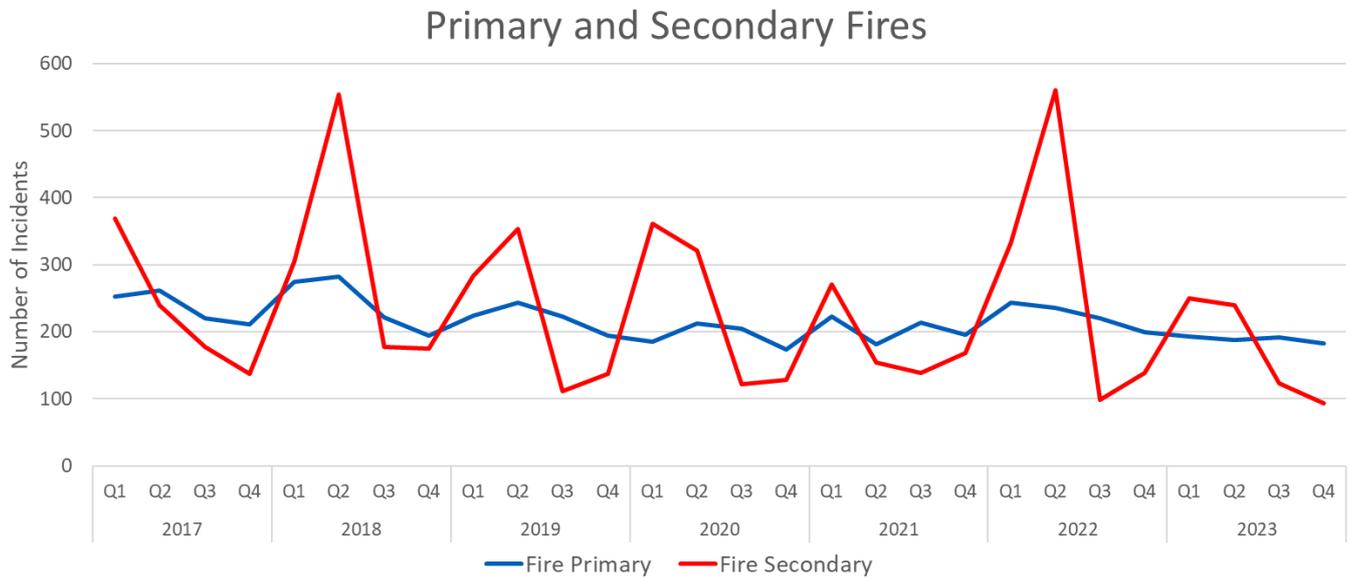
Special service incidents dipped during the pandemic, but levels are now higher than they were pre-2020. This rise is being driven primarily by False Alarm calls, and calls to assist other agencies.

Quadrant One – Service Provision

Enforcement activity

The protection department has made significant strides in enhancing the efficiency and integrity of our enforcement processes. The protection teams aim to inspect the highest-risk premises in the county in accordance with our Risk Based Inspection Programme (RBIP). Teams work with responsible persons striving to make buildings as safe as possible.

In addition to the RBIP work, FSIs conduct post-fire audits and respond to complaints.

On occasion, when Fire Safety Inspectors (FSIs) find breaches that present an immediate risk to public safety, they are required to take a formal approach using the regulatory powers of the Fire Safety Order 2005 and the more recent Building Safety Act 2022.

Consistency is crucial to any enforcement activity to ensure that we act proportionately in the best interests of public safety. Our in-house Legal and Enforcement hub comprises a regulated paralegal and legal secretary, who ensure fairness and comprehensive legal oversight across all formal investigations.

Alongside leading enforcement activities, the legal and enforcement hub has undertaken significant work over the last couple of years to provide underpinning guidance in the form of Technical Guidance Notes (TGNs) to complement RBFRS' practical in-house Enforcement Guide. These notes serve as a cornerstone for consistent and informed enforcement actions, ensuring we adhere to established clear timeframes for all formal investigations, reinforcing our dedication to swift yet thorough examinations, and strengthening public trust in our processes.

The hub's creation has been pivotal in ensuring that all serious cases, particularly those warranting prohibition notices due to inadequate fire safety measures, are formally investigated. This rigorous approach has led to the initiation of four formal investigations in the last year:

a) **Carwash and Cafe** - On 05 July 2023, RBFRS issued one Prohibition Notice upon the person in control of the premises, prohibiting using a Portakabin as sleeping accommodation due to alleged inadequate fire safety prevention and protection measures.

Update: The legal team is now reviewing the case with a view to prosecution.

b) **Chinese Takeaway** - On 12 July 2023, RBFRS issued one Prohibition Notice upon the person in control of the premises, prohibiting the use of accommodation rooms above the takeaway business for sleeping purposes due to allegedly inadequate fire safety prevention and protection measures. The seriousness of the legal breaches required a formal investigation.

Update: The legal team has reviewed the case, and the team is now preparing for prosecution, concluding lines of enquiry and considering the charges. It is anticipated that the defendant will be served in August 2024.

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c) **Pizza Takeaway -** RBFRS served two Prohibition Notices to the Responsible Person prohibiting sleeping accommodations (two flats).

Update: The case is listed for the first hearing in Reading Magistrates' Court on 19 June 2024.

d) **Indian Takeaway Restaurant -** On 26 June 2023, RBFRS issued one Prohibition Notice upon the person having control of the premises prohibiting sleeping at the rear of the shop.

Update: The prosecution case was closed on 22 March 2024. The accused admitted guilt during a formal interview. Due to the circumstances of the case, a simple caution was administered.

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Safe & Well Agency Referrals East Hub

Safe and Well Referrals

Safe & Well (S&W) agency referrals are encouraged from partner agencies such as South Central Ambulance Service, Adult Social Care and Thames Valley Police. RBFRS also proactively train staff from other agencies through the Adults at Risk Programme (ARP), who are in regular contact with vulnerable people, to recognise fire risk and refer their clients.

S&W visits are carried out by RBFRS Station crews and S&W Technicians who are trained to recognise and refer any safeguarding concerns. Visits are coordinated through Hubs in the East, West and Central areas of Berkshire and are overseen by Prevention Managers and Community Safety Advisors (CSAs). More sensitive visits may be carried out jointly with RBFRS personnel being accompanied by external professionals e.g. Social Services, Thames Valley Police and Housing Associations.

Each Hub is responsible for assessing the priority of a S&W visit using the Risk to Individual Stratification Matrix and considering the health, behaviour and needs of a person based on the information provided.

Referrals and Risk in Slough

The number of S&W agency referrals received in Slough remains the lowest of all Unitary Authorities within Berkshire. Our CRMP, using the NFCC Domestic Fire Risk Model, identifies some areas of Slough as amongst the highest risk in the county. The risk factors used in the model include high population density, high levels of deprivation and housing type.

Over the previous twelve months, the East Hub Prevention Team has been working to build on existing relationships with partner agencies. Over this time period, the team have contacted partners advertising ARPs and encouraging an increase of referrals.

We have also been working on building new relationships by attending relevant community events and advertising ARPs via Slough Safer Partnership (SSP).

We have identified some further specific challenges in Slough, including continued impact of covid restrictions on the numbers of home visits being carried out by agency partners, and high staff turnover within the agencies.

We have also been exploring the nature of the risk in Slough. Our policy across Berkshire has been to target agencies who work with vulnerable adults over the age of 65. Slough has a comparatively young population compared with the other Berkshire Unitary Authority areas which may be contributing to the lower number of referrals.

Slough has a high proportion (around 27%) of residents for whom English is not their main language, and belong to communities who may not be engaged with as many agencies.

Action Plan

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The East Hub Prevention Team will engage with relevant partners and agencies to increase the number of S&W referrals for Slough. To date, this has included, ARP delivered to Slough Poverty Forum, attendance at an event at the Curve and targeted work being carried out with the Refugee and asylum seeker lead.

In January, our East Hub Manager met councillors in Slough to discuss and share some of the challenges RBFRS has in sharing resources to the most vulnerable particularly from underrepresented groups. The meeting aimed to improve community engagement but also look at how we can increase safe and well referrals in this area. Connections were made with their housing teams to support referrals for homes and residents that were vulnerable. As a result of this meeting several actions were taken including reviewing our Adult Referral Programme and how this can be fed to different teams in Slough, an awareness presentation will be given to the whole council in May on what RBFRS is trying to achieve with regards to community engagement, what barriers we are facing and how they can support us with he hope to develop and create stronger links with the community.

Following discussions with Slough Safety Partnership (SSP) the increase of S&W referrals will be added to the SSP strategy and will therefore be a responsibility of all SSP partners to increase Sloughs agency referrals by 10%.This will ensure all SSP partners understand the importance of S&W visits and that they are able to signpost relevant teams to RBFRS ARP training.

To increase capacity in the RBFRS team, an additional fixed term S&W Technician post in Slough has been agreed and advertised with interviews to be held in early July.

We will continue to explore the different demographic profile in Slough to enable us to target on the basis of the most appropriate risk factors.

QUADRANT ONE – SERVICE PROVISION

Overall Measures

1. Number of Fire Deaths   **2023/24 Target: 0**

	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	0	1	3	0	4
Target (max)	0	0	0	0	0
2023/24 Actual	2 ↓	1 ↔	0 ↑	1↓	4 ↔

Q4 saw a tragic incident in Slough where an individual sadly lost their life as the result of a fire in a parked vehicle in February. The investigation into this incident is ongoing.
Prevention teams and response crews continue to work with the community, building relationships to increase engagement opportunities so that RBFRS can maximise its Prevention messaging and practical advice.

2. Number of non-fatal fire casualties   **2023/24 Target: 34 max**

	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	13	5	17	1	36
Target (max)	8	9	8	9	34
2023/24 Actual	7 ↑	16 ↓	8 ↑	7 ↓	38 ↓

Q4 figures for this measure were over 10% below the target maximum of nine in the Quarter, which is pleasing. However, due to a significant peak in Q2, we have not achieved the annual target of a maximum of 34 for the year.

3. Number of deliberate Primary Fires   **2023/24 Target: 135 max**

	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	34	30	43	22	129
Target (max)	33	34	34	34	135
2023/24 Actual	20 ↑	26 ↑	25 ↑	29↓	100↑

Whilst an increase in deliberate primary fires has been identified across Q4 from those reported during Q3, the service area remains under the target maximum of 135, which is positive. Data indicates that most deliberate primary fires relate to car and motorbike fires linked to local and organised crime.

4. Number of deliberate Secondary Fires   **2023/24 Target: 244 max**

	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	91	115	23	41	270
Target (max)	78	87	38	41	244
2023/24 Actual	68 ↑	65 ↑	39 ↓	15 ↑	187 ↑

Q4 has seen a substantial decrease in the number of recorded incidents compared to Q3. Whilst the inclement weather has undoubtedly been a factor, prevention and response teams continue to work closely with local communities, Thames Valley Police, Community Safety Partnerships and Problem Solving Task groups to reduce occurrences of anti-social behaviour and fire setting within the community.

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Prevention Measures					
5. Increase the number of Referrals for Safe and Well visits received from our partners					**2023/24 Target: 10%**
	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23) % change	30.4%	26.4%	41.6%	38.8%	34.6%
Target percentage change	10%	10%	10%	10%	10%
2023/24 Actual Number	1053	1006	1139	1068	4266
2023/24 Percentage Change	18.4% ↓	13.5% ↓	8.6% ↓	-1.4% ↓	9.2% ↓

Prevention teams have continued to experience staff shortages for various reasons across Q3 and Q4, reducing the capacity for the promotion of the Adult Referral Programme (ARP). Prevention managers have prioritised other areas of work due to capacity concerns regarding our ability to meet the potential demand increases in this area.

Work is ongoing to increase capacity across the teams to add resilience at all levels. This has had a particular impact in the East of the county, where the impact of reduced capacity across the prevention teams has been most felt, with referrals in Slough continuing to remain below that of other unitary authorities, see case study on page 11.

6. Percentage of Safe and Well referrals, where there has been a threat or incidence of arson, completed within 48 hours					**2023/24 Target: 100%**
	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	100%	100%	100%	100%	100%
Target	100%	100%	100%	100%	100%
2023/24 Actual	100% ↔	100% ↔	100% ↔	100% ↔	100% ↔

The Service continues to perform well in this area. Ongoing engagement and joint working across prevention and response teams has enabled high performance against this measure.

7. Percentage of Very High Risk Safe and Well Referrals completed within 72 hours					**2023/24 Target: 35%**
	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	25.0%	31.1%	28.0%	21.0%	28.1%
Target	35%	35%	35%	35%	35%
2023/24 Actual	37.5% ↑	49.0% ↑	32.7% ↑	30.2% ↑	37.3% ↑

During Q4, performance against this measure did not meet the target, however, the overall target for the year was achieved. This has largely been due to capacity issues across all three Hubs, with reductions in technician numbers contributing.

Of the occasions where the Service did not meet the 72-hour target, all but two were contacted within the 72 hour timescale with visits not taking place due to the requirement for multiple contacts, the individual being in hospital or difficulty aligning with partner agencies for joint visits due to the complex nature of the referrals requiring multiple agency involvement.

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Of the two visits where contact was not achieved within the timeframe, one was related to an IT issue which is being rectified.

More high-risk referrals continue to be allocated to operational crews to support managing workloads across Hubs and achieving targets. This has supported an increase in completion rates over the Quarter.

8. **Percentage of High Risk Safe and Well Referrals completed within target time**					**2022/23 Target: 50%**
	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	45.2%	33.8%	44.9%	51.7%	41.3
Target	50%	50%	50%	50%	50%
2023/24 Actual	43.1% ↓	52.5% ↑	52.2% ↑	52.6% ↑	50.2% ↑

Overall performance across the Service for this measure remains positive and above the stated target. The ongoing monitoring of backlogs (in and out of timescale) takes place regularly to support technicians and response crews and is reported into Hub Managers meetings and through Prevention Protection Assurance Board.

Protection Measures

9. **Proportion of Fire Safety Audits conducted against premises identified as High or Very High Risk in our Risk Based Inspection Programme**					**2023/24 Target: Monitor**
	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)*	N/A	20.6%	21.6%	27.8%	
Target	-	-	-	-	-
2023/24 Actual	28.1%	24.1% ↑	22.3% ↑	29.2% ↑	26.2% ↑

*The Risk Based Inspection Programme was launched on the 28th April 2022. Monitoring data available from Q2 22/23.

A large amount of work has been undertaken during Q4 to create an inspection plan for RBIP and HRRB inspections that incorporates both priority workstreams. It is pleasing to see that improvements have been made over Q3.

The Annual Plan agreed for 2024-25 replaces this measure with one which will look at completion in timescale for RBIP premises inspections. We found that the current measure was not easy to understand. As our RBIP matures, we are better able to set clear timescales for inspection and the new measure monitors our performance against these.

10. **Percentage of Full Fire Safety Audits with a 'Broadly Compliant' result ***					**2023/24 Target: 60% max**
	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	78.7%	72.8%	75.2%	69.2%	75.4%
Target (max)	60%	60%	60%	60%	60%
2023/24 Actual	69.6% ↑	62.4% ↑	65.3% ↑	76.1% ↓	69.0% ↑

*As part of the Risk Based Inspection Programme the Fire Safety Inspecting Officers should be visiting premises which are less likely to conform to the RRO 2005 and are therefore a higher risk to life. This measure illustrates the percentage of closed Fire Safety Audits carried out in commercial premises, where the result was 'Broadly Compliant' (satisfactory) and no further action or follow-up was required.

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It is disappointing that performance in this area has declined during Q4

A triage mechanism has now been established to reduce the number of unnecessary inspections of premises resulting from compliants and other reactive sources,and deal with them either via a phone call, local knowledge and recent visits or through the planned upskilling of response crews, which is anticipated to bring improvements moving forward.

Protection managers are undertaking a programme of work developing prioritisation guidance, allowing for a more professional judgement-based approach on risk for reactive Protection work.   This will create more capacity for Fire Safety Inspection Officers to address those premises identified within the Risk Based Inspection Programme.

11. Percentage success when cases go to court   **2023/24 Target: 80%**

	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	0 cases	0 cases	0 cases	0 cases	0 cases
Target	80%	80%	80%	80%	80%
2023/24 Actual	0 cases	0 cases	0 cases	0 cases	0 cases

Whilst no cases have proceeded to court during Q4, a large amount of work has been undertaken to complete a number of outstanding cases.

12. Percentage of Statutory fire consultations completed within the required timeframes   **2023/24 Target: 95%**

	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	96.3%	98.9%	96.8%	93.8%	97.3
Target	95.0%	95.0%	95.0%	95.0%	95.0%
2023/24 Actual	97.0% ↑	98.4% ↓	95.5% ↓	96.4%↑	96.9%↑

The Service continues to perform well across this measure with both Reading and Wokingham achieving 100% completion.

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Response Measures					

13. Percentage of occasions where the first fire engine arrives at an emergency incident within 10 minutes from time the emergency call was answered   **2023/24 Target: 75%**

	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	76.0%	69.3%	74.2%	76.3%	72.9%
Target	75%	75%	75%	75%	75%
2023/24 Actual	74.6% ↓	72.9% ↑	71.5% ↓	70.1% ↓	72.3% ↓

In 2023/24, we attended 72.3 percent of all emergency incidents within 10 mins of receiving the call. We did not achieve our Response Standard target of 75 percent. There are several factors associated with the fall in performance in this area. The total numbers of incidents this year was high which impacts travel times. We are also seeing a higher proportion of false alarm and special service calls, which require longer call handling times.

14. Percentage of wholetime frontline pumping appliance availability   **2023/24 Target: 99%**

	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	97.6%	97.4%	96.6%	98.2%	97.2%
Target	99%	99%	99%	99%	99%
2023/24 Actual	97.3% ↓	97.1% ↓	97.6% ↑	97.8% ↓	97.4% ↓

Performance for this measure is below the 99% target for Q4, however, a slight improvement has been identified over previous quarters.

Whilst leave has not been a significant factor during Q4, the Service continues to face challenges related to crewing shortfalls caused by sickness and light duties, the volatility of overall establishment and the increasing training requirements associated with high numbers of staff in development roles.

Staff retention and turnover continue to add significant pressure, with several staff leaving or in the process of leaving the Service during Q4. Recruitment of new apprentices taking place through Q4 will hopefully support the overall establishment resilience in the long term.

15. Percentage of hours where there is adequate crewing on on-call frontline pumping appliances (based on 24/7 crewing)   **2023/24 Target: 50%**

	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	44.4%	40.3%	35.9%	41.7%	40.2%
Target	50%	50%	50%	50%	50%
2023/24 Actual	46.5% ↑	38.4% ↓	33.5% ↓	41.5% ↓	40.0% ↓

Availability in Q4 has improved at Crowthorne, Hungerford, Maidenhead, and Mortimer fire stations when compared to Q3 figures. As expected, Lambourn remains in single-digit figures due to the loss of critical members of staff from the station.

Even with Lambourn's significant drop in availability from the previous Quarter, overall, On-Call availability for Q4 has increased by 8 percentage points compared to Q3.

Resilience Measures

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16. Percentage of visits to Very High, High and Medium Operational Risk sites completed in timescale   **2023/24 Target: 100%**

	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	14.8%	30.5%	42.9%	60.9%	29.0%
Target	100%	100%	100%	100%	100%
2023/24 Actual	57.7% ↑	80.0% ↑	83.3% ↑	56.0%↓	69.8%↑

Within the West hub, three visits were completed outside of the period, with one visit remaining on the system; however, crews have requested that its risk rating be reassessed due to changes to the site. An additional site within the East hub has a similar issue which is now being rectified.

Within the East hub, response crews have been met with challenges relating to the visits from responsible persons at three sites, which have been highlighted by the Hub management team, with assistance sought from the Risk Information Emergency Planning Officers. This issue is now nearing resolution.

The additional remaining visit is part of a complex of buildings. All other buildings have been visited, and the failure appears to be an anomaly in the system, which is now being rectified.

17. Number of Service Delivery Hub exercises completed   **2023/24 Target: 12**

	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	3	1	4	4	8
Target	3	3	3	3	9
2023/24 Actual	4 ↑	1↔	4 ↔	3 ↓	12 ↔

All service delivery hub exercises have been completed within the required timeframes.

18. Percentage of Automatic Fire Alarm calls where RBFRS did not attend   **2023/24 Target: 30% min**

	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	26.7%	23.0%	24.2%	25.4%	24.6%
Target	30%	30%	30%	30%	30%
2023/24 Actual	25.7% ↓	25.8%↑	24.8%↑	25.1% ↓	25.3% ↑

The Service is currently reviewing its operational response to Automatic Fire Alarm Calls in line with the priorities set out in CRMP 2023-27. This will be subject to Fire Authority approval and public consultation which is currently underway.

Whilst not the primary focus of any proposed change, it is anticipated that any change will also positively impact performance in this area.

Customer Experience Measures

19. Percentage of domestic respondents satisfied with the overall service   **2023/24 Target: 100%**

	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	100%	100%	100%	100%	100%
Target	100%	100%	100%	100%	100%

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2023/24 Actual	100% ↔	100% ↔	100% ↔	No returns	100% ↔

20. Percentage of commercial respondents satisfied with the overall service　　　**2023/24 Target: 95%**

	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	100%	100%	No returns	100%	100%
Target	95%	95%	95%	95%	95%
2023/24 Actual	100% ↔	100% ↔	100% ↔	No returns	100% ↔

21. Percentage of respondents satisfied with the services with regards to Fire Safety Audits　　　**2023/24 Target: 90%**

	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	100%	96.9%	100%	100%	98.9%
Target	90%	90%	90%	90%	90%
2023/24 Actual	100% ↔	90.9%↓	100% ↔	100% ↔	96.3%↓

22. Percentage of domestic respondents satisfied with the service regards their Safe and Well Visit　　　**2023/24 Target: 100%**

	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	99.1%	100%	100%	100%	99.7%
Target	100%	100%	100%	100%	100%
2023/24 Actual	100% ↑	100% ↔	98.8% ↓	100% ↔	99.6%↓

We continue to see relatively low levels of returns to our satisfaction surveys. The responses we receive are positive, and where a respondent is not satisfied, these are explored through the complaints process.

We have now been using an online form for our Fire Safety Audits for 5 months. To date this has not improved the response rate as hoped. We will review this in 2024-25.

23. Number of complaints received　　　**2023/24 Target: Monitor**

	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	7	6	11	4	24
Target	-	-	-	-	-
2023/24 Actual	7 ↔	6 ↔	6 ↑	2 ↑	21 ↑

In Quarter 4 2023/2024, the service received 2 complaints. The subject matter of the complaints are shown below:

Complaint subject	Number of complaints in Quarter
Safety Concern	
Customer Service	1
Behaviour	
Accidental Damage	1

24. Number of compliments received　　　**2023/24 Target: Monitor**

	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	7	5	5	5	17
Target	-	-	-	-	-
2023/24 Actual	4 ↓	4 ↓	5 ↔	8 ↑	21 ↓

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Of the compliments received during Quarter 4, one was for a member of control who had given valuable advice during the floods of January. Four compliments involved praise for crews that had carried out school visits and community events. Another compliment was for a Safe and Well technician following his visit and another two for crews that carried out Safe and Well visits.

Key – Performance Measures

🟦	Target exceeded by more than 10%	
🟩	Target met or exceeded by up to 10%	
🟧	Target missed by up to 10%	Comparison with target
🟥	Target missed by more than 10%	
⬜	NA or data accuracy issues affect confidence in reporting	
↑	Improvement in performance from equivalent period the previous year	
↔	Maintenance of performance from equivalent period the previous year	Comparison with actual the previous year
↓	Decline in performance from equivalent period the previous year	

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Quadrant Two – Corporate Health

Management of overtime spend – Improvements.

The management of overtime has been a focus of RBFRS to ensure that the service is utilising it effectively and efficiently. There are several occasions where the utilisation of overtime is required to maximise the resilience of fire cover, in essence to keep fire appliances available and crewed with the appropriate resources and skillsets. Overtime is used to cover staff for extractions such as risk critical training, to cover sickness and staff on modified duties, to conduct leadership seminars, incident related overtime, backfill vacancies and payments for staff contracted to work bank holidays.

For the past 9 months we have developed a more robust monitoring and assurance method for managing the utilisation of overtime, whereas previously overtime was difficult to forecast and scrutinise, this is now not the case.

The Response and Resilience Area Manager together with the Operational Support Coordinator now conduct in depth monthly meetings with finance to accurately forecast the overtime budget, following close scrutiny and monitoring to ensure the application and utilisation of overtime is appropriate. There have been several changes made to reduce overtime and improve accuracy, including, new codes and guidance being issued to staff, challenging and cancelling overtime through close monitoring where no longer appropriate (i.e. return from sickness) and the creation of an overtime report template identifying trends and detailing rationale. Included within the new reporting template is a holistic view of establishment strength versus optimum establishment figures, this provides a more rounded narrative as to why overtime is utilised when carrying vacancy underspend which is an important metric to understand. As a result of increased scrutiny and challenge we have seen a much more accurate budget forecast and a reduction in unnecessary or misappropriated overtime expenditure.

The way in which we continue to scrutinise overtime expenditure is viewed through a lens of continual improvement and we are continually making changes to manage resources as effectively and efficiently as possible. The service is assured that overtime expenditure is closely monitored, scrutinised and challenged and where appropriate changes are enacted to further reduce the overtime expenditure.

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Revenue Budget Update – Q4 2023/24

The 2023/24 Revenue Budget was set at £41.975m with income exceeding expenditure by £573,000 to replenish the Budget Contingency Reserve.
The revenue outturn for 2023/24 shows a surplus of £113,000. The main variances are explained below.

Employee Costs - these were below budget due to reduced expenditure at on-call stations although this was partly offset by the salary costs and their associated training costs.

Repairs and Maintenance. Increased expenditure in this area relates to major repairs to the firehouse as well as key improvements to the working environment.

Rates. The Authority continued to challenge business rate charges on its stations during the year and was successful in several appeals leading to refunds.

Utilities – the cost of utilities has come down and this is reflected in a reduction in expenditure compared to budget.

Communication – the WAN (Wide Area Network) project, aimed at increasing the efficiency of the MS 365 environment, has been delayed which resulted in a short-term reduction in revenue costs. In addition, the charge for Firelink radios by the Home Office was lower than budgeted.

Interest receivable – Increases in interest rates resulted in additional investment income of £275,000 compared to the budget.

Revenue Funding of Capital - Delays in obtaining planning permission for the rebuild of the Training Centre resulted in reduced revenue funding of capital compared to the budget. The underspend of £335,000 has been used to fund an increase to the Authority's voluntary revenue provision to ensure that overall revenue resources devoted to funding capital expenditure remained in line with the budget.

Government Grants/Precepts. As part of budget setting, unitary authorities within Berkshire have to estimate income in relation to business rates relief payments. The actual amount due to the Authority is calculated at the end of the financial year and is £56,000 less than budget.

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Royal Berkshire Fire Authority   APPENDIX A

Revenue Outturn Quarter 4 2023/24

	Annual Budget £'000	Q4 Outturn £'000	Budget to Actual Variance £'000
EMPLOYEES			
STATIONS	18,847	18,666	(181)
NON-STATIONS	12,563	12,629	66
TRAINING	539	661	122
OTHER	279	281	2
	32,228	**32,237**	**9**
PREMISES			
REPAIRS & MAINTENANCE	990	1,343	353
RATES	888	761	(127)
CLEANING	276	303	27
UTILITIES	880	821	(59)
	3,034	**3,228**	**194**
SUPPLIES			
INSURANCE	418	427	9
EQUIPMENT	569	603	34
IS EQUIPMENT & LICENCES	1,126	1,143	17
CLOTHING/PPE	367	386	19
COMMUNICATIONS	786	669	(117)
OCCUPATIONAL HEALTH	263	230	(33)
PRINT/STATIONERY/PUBLICATIONS/SUBSCRIPTIONS	144	133	(11)
COMMUNITY FIRE SAFETY SUPPLIES	133	86	(47)
SUPPLIES OTHER	212	226	14
	4,018	**3,903**	**(115)**
CONTRACTS			
CONTRIBUTION TO TVFCS & COLLABORATION	977	998	21
LEGAL	40	39	(1)
CONTRACTS OTHER (incl Professional Services)	1,201	1,219	18
	2,218	**2,256**	**38**
TRANSPORT			
VEHICLE RUNNING COSTS	821	823	2
TRAVEL	203	201	(2)
	1,024	**1,024**	**0**
PENSIONS			
PENSIONS	455	445	(10)
	455	**445**	**(10)**
INCOME			
GRANTS	(2,196)	(2,209)	(13)

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RENTAL INCOME	(249)	(249)	0
TVFCS RECHARGE INCOME	(394)	(394)	0
INCOME OTHER	(784)	(781)	3
	(3,623)	**(3,633)**	**(10)**
NET COST OF SERVICES	**39,354**	**39,460**	**106**
DEBT CHARGES INTEREST	333	333	0
INVESTMENT INTEREST	(511)	(786)	(275)
REVENUE FUNDING OF CAPITAL	1,379	1,044	(335)
APPROPRIATION TO/(FROM) RESERVES	799	799	0
FINANCING COSTS	684	1,019	335
REVERSAL OF ACCRUED HOLIDAY PAY	**(63)**	**(63)**	0
NET EXPENDITURE	**41,975**	**41,806**	**(169)**
GOV GRANTS/PRECEPTS	(41,975)	(41,919)	56
(SURPLUS)/DEFICIT BEFORE USE OF RESERVES	**0**	**(113)**	**(113)**

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Equality, Diversity and Inclusion Objectives Progress Update

	End 22/23		Q1	Q2	Q3	Q4
Objective: Increasing the diversity of staff at all levels We recognise the value that a diverse workforce brings and will take action to increase the diversity of job applicants, seeking individuals with the right behaviours and skills to help us reflect and engage with our local communities.	G		G	G	G	G

The number of employees from an ethnic minority background has increased from 49 to 53 this quarter (from 7.7% to 8.3%). The number of female firefighters employed at the end of the quarter increased from 31 to 33 this quarter (7.23% to 7.78%).

Q4 saw the recruitment window for the 2024 Summer Interns open. 41 applications were received with 10 being shortlisted to take through to interview for the 5 spaces which will occur in Q1 of 24/25

Recruitment for our next cohort of Wholetime firefighter apprentices continued throughout Q4 with shortlisting, group exercise and interviews happening. The equality monitoring data for candidates continues to be tracked by our recruitment team and is evaluated once recruitment has closed.

An evaluation was completed of the Positive Action sessions that were run in Q3 and has helped to identify areas we can increase our engagement with underrepresented communities moving forwards. Of those that attended these sessions 56% applied for a role as a firefighter in the recruitment process that ran throughout Q4. Planning for Positive Action activity for the next financial year started to ensure events and engagement is happening continuously. This includes another Discover a Career as a Firefighter programme in Q1.

	End 22/23		Q1	Q2	Q3	Q4
Objective: Leadership and corporate commitment We will support our organisational leaders to understand their role in tackling inequalities and demonstrating inclusive behaviours, in line with our Behavioural Competency Framework. This commitment means we will be strong and visible in our leadership and ensure that all staff and members of our local communities have confidence in our commitment to equality, diversity and inclusion.	G		G	G	G	G

Q4 saw the tender process start for the procurement of face-to-face EDI and Cultural Awareness Training. In addition, 3 new LMS courses have been published including Allyship, Bullying and Harassment and Inclusive Recruitment. Active Bystander has now been

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introduced and is mandatory for all staff. To support this the training has now been embedded into new starter induction.

ADHD and Autism Awareness Training was delivered to all Fire Cadet instructors as well as the Safeguarding and Safety Education team.

The EDI Action plan comes to a close at the end of Q4 with a review to follow evaluating the performance against our overall objectives.

It was also agreed for EDI to be better embedded in the objectives for operational staff to better promote community engagement and positive action. This will be picked up in the 24/25 PDR process.

A project with our occupational health to help the organisation to better understand how we can support Neurodivergent staff came to a close with guidance documents being created for operational roles including Control.

Objective: Improving our service delivery by creating strong links with our community We will connect and communicate with our diverse local community to develop meaningful and sustainable links, which help us to increase our understanding of their needs. We will ensure that we tailor our prevention, protection and response activities accordingly and target the most vulnerable people with the greatest risk.	A	A	G	G	G

Many activities have been carried out in Q4 by service Delivery to further engage with communities across Berkshire.

See case study on page 11.

A 2-hour talk was carried out as part of a water rescue campaign to 20 members from black communities in Reading. This was following statistics from recent water incidents and the percentage of individuals from black communities being non swimmers. Prevention teams also attended to give safe and well advice and leaflets were created especially for the event for individuals to take away.

Prevention teams attended Greenham Community Day an area that is known to be deprived to deliver fire safety advice. Other activities included attendance at a community engagement event at Bracknell Leisure Centre speaking to the public about fire safety, Charity car washes including support from Fire Cadets, Armed Forces Veteran Hub at Crowthorne Station, attendance at communities where everyone belongs pilot event looking at what people and groups can do to create inclusive communities and more.

Planning started for the 24/25 financial year to embed community engagement and positive action in objectives and station and hub plans.

Objective: Building on our inclusive culture We will continue taking action to ensure we have a culture where everyone feels valued and is treated with	G	G	G	G	G

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dignity and respect and support all staff to contribute to the creation of an inclusive working environment.					

RBFRS celebrated International Women's Day, and members of staff shared what it meant to them to be a woman and inspire inclusion. Many staff were pictured doing the International Women's Day pose.

To close Q4 the service held an inclusion event that had a panel of speakers from Reading Pride discussing LGBTQ+ Inclusion in the workplace and the community followed by a workshop about the changes we can make as an organisation towards being more inclusive.

Staff were encouraged to attend a number of webinars including webinars on intersectionality, Holocaust Memorial Day and 24 free webinars to celebrate Neurodiversity Celebration Week. In addition, staff had the opportunity to attend NFCC Listen and Learn sessions (International Stand Up to Bullying Day and International Women's Day)

In January, staff attended the Development Weekend hosted by AFSA and Devon and Somerset Fire and Rescue Service. This weekend focussed on awareness and recognition of individual strengths, acknowledging, and celebrating individuals' capacity to change systems and lead the change they wish to see in the Fire and Rescue Service and approaches to leadership.

Work has continued to be carried out to make improvements to our facilities to provide more inclusive spaces. This includes work to 13 stations over the past 6 months including converting communal showers to more dignified areas, providing private female facilities, and private sleeping facilities.

Tables containing relevant Equality, Diversity and Inclusion data are presented quarterly and are available in Appendix A.

Key - Project or Action Plan Status

C	Project complete
G	Project on Track
A	There are issues with the project but these are being managed
R	Issues are having an impact on delivery
NS	Project not yet due to start

Long Term Sickness and Mental Health Sickness Management

In 2023/24, the target of a maximum 5% of working time lost to sickness absence in two quarters was not met, with the overall percentage of working time lost to sickness for 2023/24 being 5.5%.

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There has been an increase in Mental Health sickness absence and long-term sickness absence during this period (both specifically in terms of mental health absence and other types of absence), some of which is attributable to ongoing employee relations cases which has resulted in employee absence from the workplace. Mental Health sickness absence is consistently in the top three causes of sickness absence at RBFRS.

RBFRS undertakes various initiatives to support both managers and employees to manage sickness and offer support inside and outside the workplace. In Q4 these included:

- A series of sickness absence management workshops were delivered in Q4, reaching 77 managers to drive consistency of policy application. Additional workshops are scheduled for Q1.

- Specifically for addressing Mental Health absence, and as part of the Mental Health Action Plan, in Q4:
  - 322 staff received mandatory Mental Health Awareness training, with the roll out continuing in Q1.
  - Publishing a trauma stress awareness on the Learning Management System (LMS), which is available to all staff.
  - Supporting Blue Monday and Time to Talk Day

- Trauma support sessions continue to be offered and are monitored to ensure additional support can be provided as necessary.

- Ensuring disciplinary and grievance cases are managed as swiftly as possible to minimise the impact on the mental health of those involved.

The activities are supported via ongoing quarterly sickness audits undertaken by HR which identify poorly managed absence, enabling this to be addressed directly with managers.

Staff absent due to mental health or other long-term sickness absence are supported via regular Occupational Health referrals, access to the Employee Assistance Programme and, in some cases, are able to access additional counselling via Psych Health. RBFRS policy also supports time off for attendance at the Firefighters Charity.

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QUADRANT TWO – CORPORATE HEALTH   DATA SUMMARY

25. Percentage of working time lost to sickness across all staff groups				2023/24 Target: 5% max	
	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	6.2%	4.9%	5.5%	4.6%	5.3%
Target	5.0%	5.0%	5.0%	5.0%	5.0%
202/24 Actual	4.0% ↑	4.8% ↑	6.9% ↓	6.3% ↓	5.5↓

There has been a decrease in the number of days lost to sickness this quarter, this decrease is due to:

- the total number of days lost decreasing across all contract types combined (1719 in Q4 vs 1853 in Q3 (1179 last year)

- long term days have increased this quarter (1201 Q4 vs 1031 Q3) and increased when compared to the same period last year (610 Long last year). However, short-term days reduced (518 in Q4 vs 822 in Q3) and also reduced when compared to the same period last year (569 short last year).

- the number of episodes decreasing from 248 in Q3 to 204 in Q4 (there were 198 in Q4 last year). (Short term episodes reduced from 215 to 165 in Q4). However long-term episodes increased from 33 in Q3 to 39 in Q4.

The top three reasons for sickness absence this quarter were MSK, Mental Health and Respiratory. The top three reasons will fluctuate quarter on quarter and will also be impacted by seasonal factors.

Cause	Q4 22/23		Q3 23/24		Q4 23/24	
	Days Lost	Occurrences	Days Lost	Occurrences	Days Lost	Occurrences
Gastro	132	36	130	44	119	32
Mental Health	302	18	442	23	689	25
Musculo Skeletal	369	37	644	37	468	34
Respiratory	217	61	312	89	230	61
Other	159	46	325	55	213	52
Total Days Lost	**1179**	**198**	**1853**	**248**	**1719**	**204**

Sickness by Contract Type

Compared to last quarter, sickness absence has decreased for Wholetime and Green Book but increased for On-Call and Control.

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In comparison to the same period last year, sickness days lost has increased for all contract types.

- Green Book absence has fluctuated. Last year saw sickness decrease each quarter but from Q1 this financial year it has increased each quarter and then slightly reduced in Q4. This is due to Mental Health, Gastro, Cancer and virus cases reducing this quarter in this staffing group.

- Control sickness has increased again this quarter and has done so for the past three quarters. It is almost double when compared to the same period last year. This is due to Mental Health having its highest level of days lost for the past two years and MSK absence is also high this quarter for this staffing group.

- On-Call continues to fluctuate and has increased this quarter due to MSK days lost increasing. It should be noted that On-Call employees could be booking unavailable rather than booking sick.

- Wholetime has reduced slightly this quarter. All wholetime sickness equates to 61% of all sickness during Q4. The number of days lost when compared to last year are higher. Like last year sickness increased from Q2 to Q3 and then reduced from Q3 to Q4.

Comparison to other Services

Health Partners (Occupational Health) benchmarking data shows for the rolling 12 months to the end of March 2024, 42% of RBFRS cases related to MSK issues. This compares to 42% for their emergency services clients and 25% across their client base.

Reasons for sitting above the whole client base benchmark could be that referrals have to be made when an individual is absent for two weeks and MSK injuries can often lead to lengthy absence (17 long term cases in Q3), requiring regular reviews and that Occupational Health advice is sought when an individual returns to full duties and often when returning to light duties also. This provides reassurance to the manager that individuals are fit for duty.

Health Partners (Occupational Health) benchmarking data shows for the rolling 12 months to the end of March 2024 28% of RBFRS cases related to mental health issues. This compares to 28% for their emergency services clients and 32% across their client base. This percentage has remained the same (28%) for the previous two years for RBFRS but decreased slightly this year for their emergency services clients.

The chart below is provided by Cleveland FRS and compares the percentage of days lost per employee for Quarters 1 to 3 for Fire and Rescue Services. The number of Fire Services who complete this return fluctuates in terms of number of responses and also who responds as not every Fire and Rescue Service completes the return every quarter. During Q3 28 Fire and Rescue Services completed the survey and 30 completed it in Q2. In Q1 we were 4th lowest, Q2 5th lowest and 12th lowest in Q3. This is due to sickness levels for RBFRS increasing during Q3. However, at the end of the financial year it is predicted that we will fall within the lower quartile within this group once again due to sickness levels reducing this quarter. Last year we were 11th in Q3 and were 9th in Q4 22/23.

WHOLETIME, CONTROL AND GREEN BOOK
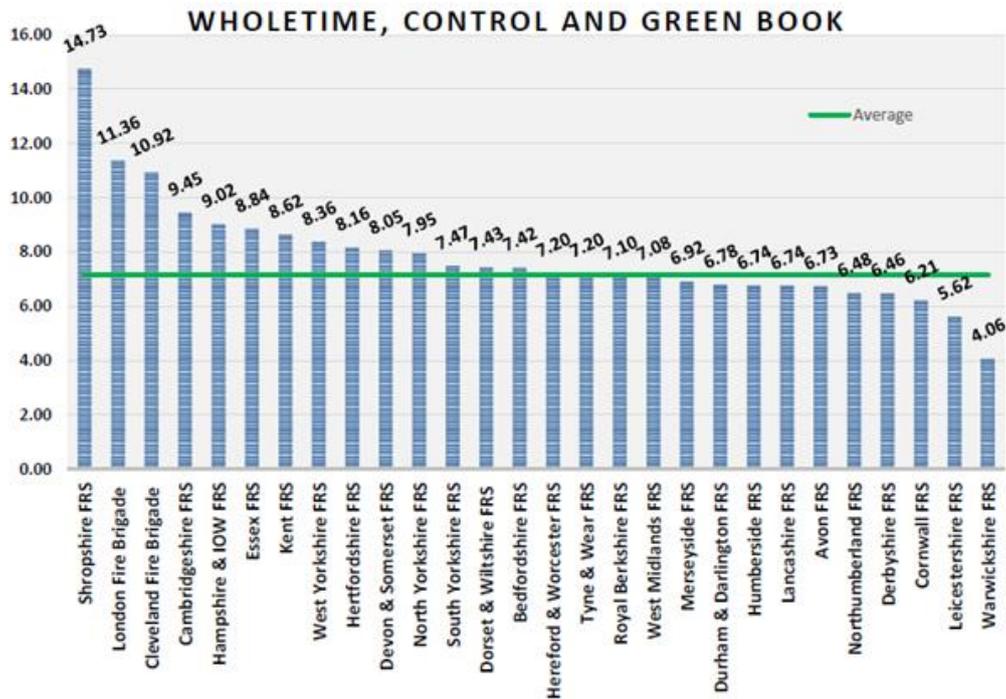
26. Percentage of eligible staff with Personal Development Appraisals				2023/24 Target: 100%	
	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	30.0%	81.0%	86.0%	88.0%	88.0%
Target	100%	100%	100%	100%	100%
2023/24 Actual	62.5% ↑	86.0%↑	92%↑	94%↑	94%↑

At Q4 533 staff were eligible to have received a Personal Development Review (PDR) meeting between April and July 2023. Dual contract employees only require one PDR and therefore have only been counted once.

83 employees were exempt for the following reasons:
new employees
absences from the workplace

499 active staff are recorded as having had their PDR at the end of the quarter which equates to 94%. This is higher than the same period last year (88% in Q4 22/23). The deadline for completion of PDR meetings this year was July 2023.

Of the meetings that have taken place, 377 completed PDR forms have been returned to HR.

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27. Number of formal grievances				2023/24 Target: Monitor	
	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	2	1	10	5	18
Target (max)	--	--	--	--	--
2023/24 Actual	2 ↔	3 ↓	4 ↑	8 ↓	17 ↓

During Q4 there were eight formal complaints raised. A report for the year 2022/2023 analysing the effectiveness of grievance and disciplines was presented to Audit and Governance in Q1, with a further report analysing the year 2023/2024 will be presented later in the year. The increase in complaints this quarter is for a variety of reasons/issues and no specific trends could be identified. However, these continue to be monitored with any actions addressed in a timely manner where appropriate.

28. Number of RIDDOR accidents and diseases				2023/24 Target: 4 max	
	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	3	1	3	2	9
Target (max)	1	1	1	1	4
2023/24 Actual	1 ↑	0 ↑	1 ↑	1↑	3 ↑

In the last quarter we have had one RIDDOR reportable injury. This occurred following water rescue training and resulted in more than seven working days sickness.

29. Percentage of spend subject to competition				2023/24 Target: 85%	
	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	85.7%	82.2%	87.4%	86.5%	85.5%
Target	85%	85%	85%	85%	85%
2023/24 Actual	80.5% ↓	85.1% ↑	91.6% ↑	87.6% ↑	89.5% ↑

Spend subject to competition was down from last quarter but was above the required target of 85% with a few waivers that includes – DA Technologies for the ongoing repairs to the Fire House at Whitley Wood Fire Station, First Products (Sussex) Ltd for bespoke bags for RBFRS Appliance, Northern Diver Ltd for water Rescue equipment for the water Rescue team in Slough and Page One Ltd for Firewatch SMS services which is required until the new Firewatch goes live.

30. Compliant spend as a percentage of overall spend				2023/24 Target: 100%	
	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (23/24)	100%	100%	100%	00%	100%
Target	100%	100%	100%	100%	100%
2023/24 Actual	98.8% ↓	100% ↔	100% ↔	100% ↔	99.7% ↓

Compliant spend met the required target of 100%

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31. Number of Information Commissioner assessments finding that the Service has breached Information Rights Legislation*				2023/24 Target: 0	
	Q1	Q2	Q3	Q4	Year to Q4
Previous Year (22/23)	0	0	0	0	0
Target	0	0	0	0	0
2023/24 Actual	0 ↔	0 ↔	0 ↔	0 ↔	0 ↔

*Freedom of Information Act, Environmental Regulations or Data Protection Legislation

No Information Commissioner assessments finding that the Service has breached information Rights Legislation.

Key - Performance Measures

	Target exceeded by more than 10%	
	Target met or exceeded by up to 10%	
	Target missed by up to 10%	Comparison with target
	Target missed by more than 10%	
	NA or data accuracy issues affect confidence in reporting	
↑	Improvement in performance from equivalent period the previous year	
↔	Maintenance of performance from equivalent period the previous year	Comparison with actual the previous year
↓	Decline in performance from equivalent period the previous year	

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Quadrant Three – Priority Programmes

Our Priority Programmes Quadrant brings together progress updates on our areas of work where we are delivering defined outcomes that are different to, or improve on, current working practices, policies and procedures.

Updates are provided on our CRMP, RBFRS Development Programme and Strategic Asset Investment Framework (SAIF), assessing progress against the projects and objectives set in our 2023-24 Annual Plan.

Key - Priority Programme Project Status

C	Project complete
G	Project on Track
A	There are issues with the project but these are being managed
R	Issues are having an impact on delivery
NS	Project not yet due to start

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CRMP

RBFA is required to publish a Community Risk Management Plan (CRMP – formerly known as an Integrated Risk Management Plan). In early 2023, we consulted on and published a CRMP for 2023-27, which reflects the priorities and requirements of the [Fire and Rescue National Framework for England](#).

The below shows progress against our CRMP commitments published in our 2023-24 Annual Plan.

Priority 1: We will develop our Integrated Service Delivery Strategy to meet the changing profile of risk in Berkshire due to climate change, societal and technological shifts.				
	Q1	Q2	Q3	Q4
We will build on our horizon scan and evidence base developed for our CRMP to improve our understanding of climate change, societal and technological risks.	A	A	G	G
We will develop our water rescue capability to respond to the impact of climate change.	G	G	G	G
We will develop our wildfire capability to respond to the impact of climate change.	G	A	A	R

Priority 2: We will develop a Risk Based Prevention Programme to target those most vulnerable and at risk from emergency incidents				
	Q1	Q2	Q3	Q4
We will use our evidence base to identify who is most at risk in our communities, to ensure our resourcing is targeted in the most effective and efficient way.	NS	NS	A	A
We will continue to work with our partner agencies to ensure high quality referrals for the most vulnerable.	G	G	G	G

Priority 3: We will develop our response model to ensure that we are providing the most effective response to incidents within Berkshire, ensuring that it is aligned to the risks identified, sustainable and provides value for money				
	Q1	Q2	Q3	Q4
In preparation for a project commencing in 2024/25 to improve our response to incidents, we will use our CRMP evidence base and our annual review of risk to assess our response model to determine the areas that will form part of this project.	G	G	G	G
Undertake a review of the utilisation and resilience of our Flexi Duty Officer arrangements.	G	G	A	R

A draft review of FDO arrangements has been completed and submitted for review by SLT stakeholders. A decision has been taken to put this review on hold and include its findings within the wider ambit of CRMP Priority 3 once that programme commences. Given the extended timeframe for changes in Response, and to address immediate operational needs, RBFRS has bolstered its FDO provision to increase resilience. There are now: 14 Group Managers (8 x GMB and 6 x GMA)   6 Station Managers (6 x SMB)

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The current FDO rota comprises 6 lines of 1 x GMB, 1x GMA and 1 x SMB per line for a total operational requirement of 18 officers for 24/7 coverage. There are currently 2 more GMBs than the rota requires. This is because a GMB is covering a long-term sickness absence, and another is covering a secondment to NFCC.

Priority 4: We will review the incidents that do not form part of our core statutory responsibilities, to better understand the implications for the Service in attending these incidents. Notwithstanding the review of our response and the gathering of this data, public safety will remain the primary priority of the Service

	Q1	Q2	Q3	Q4
We will assess the volume and costs of responding to incidents which do not currently form part of our core statutory responsibilities. Public safety will remain our priority and this information will be used to support the implementation of "Fit of the Future", the NFCC and sector ambitions for the future of fire and rescue service over the next five years.	A	G	G	G

Priority 5: We will develop our Service to reduce the impact of fire safety issues in commercial buildings.

	Q1	Q2	Q3	Q4
We will evaluate our new Risk-Based Inspection Programme to ensure we are targeting the premises with the greatest risk	NS	A	G	G
We will evaluate the changes we have made to our call challenge policy and review our response	G	G	G	G

Priority 6: We will maintain 19 frontline fire appliances, and a baseline service provision of 14 frontline fire appliances, utilising wholetime and on-call staff as effectively as possible, through local management

	Q1	Q2	Q3	Q4
Develop our service delivery policies to integrate our wholetime and on call availability to achieve our baseline service provision of 14 frontline appliances, making dynamic and intelligence-based decisions to maximise cover and our response standard. We will monitor and evaluate these processes.	G	A	G	G

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RBFRS Development Programme

The services annual plan has been written and confirmed and will go to the Fire Authority for approval in April. Following extensive internal consultation, our People Strategy has been agreed with SLT and it is planned for this to be published. Work has started on an effectiveness review of our decision making governance to inform our future programme management structure. An evaluation was completed on the effectiveness of our staff stakeholder group with the results of the survey to staff involved being reviewed for improvements. The next session is being planned for Q1. Our talent management pilot is underway with various training for those involved on coaching and PDRs underway. Drop in sessions have taken place on PDRs to support the upcoming PDR process. Our staff survey closed at the end of January and the results issued at the end of Q4 via a portal. All the results and comments are being reviewed which will support our approach and next steps. The results will be published for all staff to see. Preparation is underway for the upcoming HMICFRS inspection due to start in Q2 and we have published externally our actions related to the values and culture recommendations from HMICFRS.

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Strategic Asset Investment Framework

The Strategic Asset Investment Framework sets out how we will maintain and renew the vital capital assets necessary to support our services. Our capital assets include our fire stations and HQ, fleet and equipment and our ICT systems. All together, they represent a major capital investment.

Buildings						
		Status				
		End 22/23	Q1	Q2	Q3	Q4
Estates Development	On Track	G	G	G	G	G
	On Budget	G	G	G	G	G

Fleet and Equipment						
		Status				
		End 22/23	Q1	Q2	Q3	Q4
Fleet: Special Appliances	On Track	G	G	G	G	G
	On Budget	G	G	G	G	G
Fleet: Other Ancillary Vehicles	On Track	G	G	G	G	G
	On Budget	G	G	G	G	G
Equipment	On Track	G	G	G	G	G
	On Budget	G	G	G	G	G

ICT						
		Status				
		End 22/23	Q1	Q2	Q3	Q4
Hardware	On Track	G	G	G	G	A
	On Budget	G	G	G	G	G
Software	On Track	G	G	G	G	G
	On Budget	G	G	G	A	G
Networks	On Track	A	A	A	A	R
	On Budget	A	A	A	A	R
Services	On Track	G	G	G	G	G
	On Budget	G	G	G	G	G
ESMCP	On Track	R	R	R	R	R
	On Budget	R	R	R	R	R

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Quadrant Four – Assurance

Risk Register

RBFRS has a comprehensive Organisational Risk Management Policy, along with a framework for monitoring and managing risks and uncertainties to ensure that organisational objectives can be achieved. Strategic Risks and those with a current score of 17 or above, are escalated to the Corporate Risk Register and monitored monthly by the Senior Leadership Team.

Risk Movement Highlights

This section highlights organisational risks which have been added, closed or substantially changed risk score over the course of Quarter 4. To ensure the most up to date picture for risk, the updates include information about progress since the end of the quarter.

Key - Classification of Risk Scores and Risk Movement

20 - 25	Outside assumed Risk Appetite and requires mitigation to proceed
19	Inside Risk Appetite only because of extremely low probability. Mitigate if necessary and possible, accept only if no further action can be justified
17 & 18	Inside Risk Appetite. Mitigate further if cost effective to do so - discuss with a Director
7-16	Inside Risk Appetite. Mitigate further if cost effective to do so
1-6	Inside Risk Appetite and unlikely to need further mitigation
↑	Risk increasing
↔	No risk movement
↓	Risk decreasing

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Key Risk: 842 Volatility of operational staff numbers					
Risk Owner: Nikki Richards					
		End of Q3 Risk Score	End of Q4 Risk Score	Direction of travel	Risk score as at June 24
Risk Description: If PP&R staff turnover increases, which may become more likely with changes in pension rules and recruitment of neighbouring services, then we can expect to have a challenge in retaining required levels of PP&R staff, which may affect our ability to meet our strategic commitment to ensure a swift and effective response when called to emergencies.		23	23	↔	23

Maintaining the necessary numbers, skills and knowledge requirements of personnel across both the operational and professional services areas requires constant attention. The workforce movement monitoring and forecasting needed to ensure we resource our lean operating model is becoming more complex. In order to attract the right people into the Service our employee value proposition needs to be clear and work is underway to review how we position ourselves and encourage those who haven't thought about a career with RBFRS to consider us. This piece of work is supported by other activities aiding recruitment and retention of staff and further considered through our Workforce Planning Group and EDI Steering Group which examine data, performance and trends and other initiatives that make RBFRS a great place to work e.g. being a disability confident employer.

To further advance the focus on recruitment and retention activities, a Fire Authority member working group has been established. This group has looked at the challenges and current activities that work to support recruitment and retention of staff and will make recommendations regarding how these can be supplemented or enhanced.

Current Mitigations	Progress on Mitigations
Continue to review workforce planning information to cover all staff and regularly review as part of performance monitoring to ensure we have the best available information to make decisions	Examination of pension impacts on operational staff closely monitored to inform planning and FF recruitment. Cost of living potentially impacting retention and likely high level of transfers out of Service, monitoring neighbouring FRSs particularly London and AWE for recruitment activity to help monitor risk. Arrangements to monitor green book and other hard to recruit posts reported to WPG. 18 FF Apprentices commenced Jan 23. Additional requirements 12 Q2, 18 Q4 24/25 and +6 transferees. Discussed WPG. Driver info being issued. Review of WFP data to identify gap.

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To develop a proposal for review to recruit above establishment figures to provide a buffer of operational staff	Workforce planning together with current financial planning will help to inform any business case to further increase FF numbers. Review of ridership numbers and CRMP will also inform. Planning of intake of FF Apprentices matched to funding stream and forecasted turnover - some ability to recruit and smoothing of budget. Need to consider CRMP projects. Heavy recruitment needs scheduled impact HR/L&D and SD for a number of years. 10 additional posts subject to budget consideration via FA
Review reward and recognition offer to all staff	Focus on financial wellbeing continues. Individual posts that are difficult to fill to be reviewed. Awards ceremony September 2023. Role supplements considered as appropriate. Vacancy factors introduced to Workforce Planning reporting. Activity programmed to look at available data and how to further enhance - e.g. leaver support and process opportunity to retain.
Look at innovative ways to support training and development of Wholetime staff, including alternative venues for training to support training for risk	GM Central Hub and GM L&D undertaking a piece of work to identify and make available suitable external training venues. Within remit of Ops Support function. Some successes achieved through Q4 from Ops Support input. Ops Support now have several risk assessed venues along with contacts for external partners which are available to crews.
Closely monitoring placement of staff considering development profile on station, to be managed through RRG	Current process led by RAMs and engaging appropriate stakeholders. Ops Support function will coordinate activity once established. Internal transfer policy recently reviewed and published. Increasing challenge relating to skills and qualifications rather than overall numbers. The RAMs have been working with SMs to balance the skills, qualifications, and staff in development across watches.
Establishing workforce planning group across South East to enable broader workforce planning issues, including LFB effect	CFO has had discussions with LFB to enable this. No further progress currently. This action is under review to determine if still valid. No change but reviewed Feb24. Close. New to action to be decided upon. Current action out of date.
Understanding P&P staff numbers in development and monitoring vacancies.	Development FSIO monitored at Workforce Planning. indication of developments in the FSIO space to support national requirements re BSR and recruitment activity undertaken. P&P requirements and planning to be honed in accordance with any CRMP or organisational restructuring. Further review and process improvement to manage staff

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	development in this area. Options to support discussed with Director SD.
Establish an officer member task and finish group to review recruitment life cycle.	Agreed with lead members and scheduled for after Xmas 2023. Initial meeting established with the Chair of authority to start to agree TOR for task and finish group.

Corporate Risk Register risks as at June 2024

Each risk has 3 risk scores:

- Inherent Score – the risk score at the risk's initial assessment

- Current Score – the risk score as of this current moment in time

- Treated Score – the risk score we expect to reach once the treatments have been completed and have mitigated the impact or likelihood of the risk.

Strategic Risks

Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
417	Firefighter Safety	If we do not maintain the safety, health and wellbeing of our operational staff through effective training; operational policy and guidance; safe systems of work and; means to capture and respond to operational learning, we risk a significant firefighter injury or fatality, a failure to comply with our legal duty and an undermining of the operational effectiveness and competence of our staff. This could significantly impact the effectiveness of our operational response, have a long-term impact on staff welfare and damage our public reputation and trust levels.	25	20	19
506	Volatility of funding	If RBFRS fails to receive sufficient funding, which is becoming more likely given the level of national debt, the Government's fiscal policy, increasing volatility in local funding and increasing budget pressures, we can expect to face further reductions in service delivery and a loss of public trust, which will severely impact on our ability to deliver our statutory duties and strategic objectives.	24	18	16

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Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
629	Management of Cyber Security	If we fail to ensure compliance with Cyber Security best practices and guidelines, which is increasingly likely due to ongoing evolution in the sophistication of attack methodologies, we may be exposed to operational degradation, financial loss and/or reputational damage due to reduced availability, integrity or currency of our data and systems.	21	18	12
663	Capital Projects - Effective Estate Management	If we fail to effectively manage our property assets to ensure they are fit for purpose and in the right locations, which may become increasingly likely given the funding challenges and the increasing age of our fire stations, then we can expect our revenue expenditure to increase, our services to be less effective and our stations to further decline which would be significant in respect to our strategic objectives; to ensure value for money and ensure fire stations are suitable and accessible for our own staff and the communities they serve.	23	17	10
681	WDS Operational Availability, Crewing and Capabilities	If we do not maintain the necessary numbers, skills and knowledge requirements of WDS personnel, which requires constant attention with our lean operating model, we may see adverse impacts on the provision of appliance availability, delivery of our response standard and our wider service plans and this could significantly impact community safety and our organizational reputation.	23	21	12
682	On-Call Operational Availability, Crewing and Capabilities	If we do not sustain activity to ensure our on-call provision has the appropriate numbers of personnel with the necessary skills, knowledge and availability then we risk undermining organisational resilience in our response capability and this could impact community safety and organizational reputation.	21	21	12

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Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
798	Environmental/Sustainability	If RBFRS fails to develop, fund and implement an environmental and sustainability plan, then we can expect an increase in financial pressure with rising energy costs, and RBFRS' reputation as a public sector organisation to be negatively impacted through being out of alignment to wider societal progress towards creating a more sustainable future which will significantly impact our ability to deliver our statutory duties and strategic objectives.	23	18	10
843	Proportion of operational staff in development	If PP&R staff turnover increases, which may become more likely with changes in pension rules and recruitment of other services, then we can expect to have a greater number of new members of staff who will be in development being recruited to replace experienced leavers, which may affect our ability to meet our strategic commitment to ensure a swift and effective response when called to emergencies and impact corporate memory.	25	23	15
844	Cost of living rise impact on staff	If the cost of living continues to increase, which is very likely with the rate of inflation expected to continue at high levels, then we can expect to see our staff members struggling financially, which would reduce staff wellbeing and increase the risk of industrial action. This risk may affect our ability to meet our strategic commitment to recruit, train and develop our people to ensure we create a safe, professional, capable and diverse workforce that are supported to become the best public servants they can be for the residents of Berkshire.	18	18	13

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Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
879	Organisational Capacity	If RBFRS does not effectively align its organisational resource capacity to priority areas, which is becoming increasingly likely given internally and externally driven demand within an environment of greater spending restriction, then we can expect reduced delivery of core services, negatively impacting on the wellbeing and retention of staff, which will significantly impact our ability to deliver all our annual objectives.	23	21	13
891	FDO numbers, skills & knowledge	If we do not maintain the necessary numbers, skills and knowledge requirements of Flexi Duty Officers personnel, which requires constant attention with our lean operating model, we may see adverse impacts on the provision of incident command and specialist capability, which could significantly impact community safety, firefighter safety and our organizational reputation.	23	18	12
892	MEN Arena Inquiry	If we do not evaluate and respond to the recommendations made within the Manchester Arena report which is becoming increasingly likely given current demands on capacity then we can expect potential impact to the safety of our staff and members of the public which is significant in respect to our public reputation and managing our community risk.	17	16	10
893	National Power Outage planning	If we do not have appropriate business continuity arrangements in place for a widespread power outage, which is increasing likely due to gaps in current Business Continuity Planning processes, then we can expect severe and critical impacts on service delivery and our staff, which is significant in meeting our statutory duties and impacts on community safety.	21	21	12

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Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
906	IT Disaster recovery	If we suffer a system(s) or data loss, which may become increasingly likely due to ageing systems and increased risks from cyber incidents, then we may be exposed to a disruption in the continuity of key digitally delivered services for a prolonged period of time, which are significant in respect to our capability to deliver all services, reputation, statutory reporting timeframes, or staff wellbeing.	21	18	16
917	Culture	High profile investigations have culminated in the LFB independent review of culture and HMICFRS spotlight report on values and culture in FRS's. Whilst RBFRS conducts staff surveys and has a HMICFRS 'good' rating for promoting values and culture, the service is not immune to poor behaviours. If we don't take action to manage our culture in light of both the findings of the recent sector wide cultural reviews and our own subsequent internal listening exercises then we can expect to lose existing staff, fail to attract new staff and potentially lose public trust. This will directly affect our ability to deliver our statutory duties and therefor impact our ability to protect both the public and staff.	21	21	8
918	Wildfire Capability	If we do not prepare for the impact of a changing climate on the likelihood and severity of wildfires and ensure we are suitably prepared to respond to operational incidents in changing conditions, which may become more likely given resource pressures and the speed of climate change, then we can expect to see increased harms from fire which are significant in respect of our statutory responsibilities to mitigate risk within our communities and our duties to ensure the health, safety and wellbeing of our staff.	22	18	13

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Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
928	ESMCP	If we do not plan for and make sufficient provision of resources and budget to support the development and implementation of ESMCP products and capabilities at a Service level, then we will not be a part of the proposed Emergency Services Network and we will be out of step with national and regional partners across the three emergency services. This could significantly impact on the effectiveness of our operational mobilization and response and limit access and use of operational technology to support incident command and joint emergency services interoperability which would have significant negative impact on our abiltiy to deliver our core functions.	21	21	12
931	Industrial Action	If we do not secure, or make every endeavour to secure, adequate resources to meet the full range of service delivery risks and duties as defined in FRA 2004 and CCA 2008, which may become increasingly likely given the volatile national indutrial relations landscape across the public sector, then we can expect to fail in delivery of our target statutory duties and providing adequate resource to meet the identified risk in Berkshire, which is significant in respect to public and staff safety and organanisational reputation.	24	21	16
932	Fleet strategy, documentation and control	There is a lot of inconsistency in the documentation, policies and controls we have across Service that relate to Fleet. There are also a large number of owners of documents that have a bearing on the delivery or use of fleet, potentially leading to gaps that could lead to non-compliance. If we fail to manage our fleet operations appropriately, we risk affecting frontline operational capability and policy compliance.	17	17	10

Service Plan Risks

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Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
664	Management of Budget Pressures	If we fail to accurately capture budget pressures over the medium term, which is becoming more likely given the volatility in the macro-economic environment, then resource allocation will become sub-optimal, impacting negatively on our ability to deliver an efficient and effective service to the public.	24	18	16
685	Pensions Case Law	If we do not keep informed of pension case law and prepare records and establish adequate arrangements to meet the expected changes to pension regulations and ensure the Pensions Administrator undertakes the necessary action; which is becoming increasingly difficult due lack of understanding and clear direction, the technical complexity associated with changes and competing demands, then we can expect to be in breach of the regulations, subject to potential legal challenge and adversely impact employees and pensioners, which are significant in respect to our financial security, employer duties and our reputation.	24	22	18
686	Pensions Governance	If we do not employ an effective pension governance, management and administration strategy; which is becoming increasingly important given the complexity and changes made to pension regulations, limited pensions expertise and capacity within the HR department, then we can expect to fail in our employer duties, breach regulations, be subject to legal challenge and scrutiny from The Pensions Regulator resulting in potential for enforcement and penalty notices, which are significant in respect to our financial security, statutory duty and our reputation.	21	21	15

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Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
767	TVFCS staffing resilience	If we do fail to develop and implement resilient TVFCS staffing arrangements, which is becoming likely due to the impacts of crewing deficiencies on managerial capacity, then we can expect to experience impacts on service delivery in the control room and the health and wellbeing of our staff, which is significant in respect of FRS delivering their statutory duties.	18	18	12
853	IBIS capability and limitations	If we are unable to record and access timely and accurate data in relation to Prevention and Protection activities which is likely due to the bespoke, 'in-house' nature of IBIS software then we can expect an impact on the accuracy of our identification and prioritisation of risk and our ability to comply with legislative requirements which is significant in respect of public safety and the reputation of RBFRS.	21	20	12
882	Building Safety Regulator	If the BSR were to required RBFRS to provide fully qualified FSIs to support its function from October 2023 which is increasingly likely given the national shortage of qualified FSIs across England FRS and given the powers granted to the HSE under the Building Safety Act RBFRS may have insufficient qualified FSIs to discharge our legal duties in relation to enforcement and regulation which is significant because these are statutory requirements.	18	18	12
903	NILO Resilience	If we do not maintain our NILO establishment in line with the Thames Valley Procedure, which is likely due to current Flexi Duty Officer establishment and staff turnover, then we can expect to be unable to deliver a safe and effective response which is significant in line with strategic commitments and may be of detriment to firefighter and public safety.	21	18	12

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Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
909	Fire Investigation	If we are unable to effectively investigate Tier 2 Accidental and Deliberate fires within RBFRS and support a multi-service approach to ISO 17020 accreditation, which is possible due to a lack of internal capability and reliance on a 1 month notice period contract with West Midlands FRS for all accidental Tier 2 fire investigations, then we can expect to encounter issues in supporting Criminal Prosecutions as well as Inquests, Safety boards and other Prevention activities which is significant in respect of public safety and the reputation of RBFRS	21	18	12
913	External Audit	If the Authority's statutory accounts are not audited in a timely manner, which is currently the case given the lack of audit capacity across the sector then we can expect increasing workloads and costs to clear the audit backlog or the prospect of the accounts being qualified, all of which would significantly impact the Authority in terms of cost and public reputation.	17	17	16
914	Training Delivery	If we fail to deliver training and assessment events which underpin operational qualifications, which is increasingly likely due to crewing pressures, the development profile in L&D, reliance on the availability of ARA instructors and no additional capacity in the training calendar, we can expect to see an erosion of operationally qualified staff that impacts staff safety, appliance availability and public safety.	21	18	15
924	PTSN Switch off	If we lose access to our PSTN lines, which may become likely given BT's announcement relating to switching off PSTN at the end of 2025, then we can expect disruption to our telephony service including our ability to receive 999 calls or maintain resilience in our mobilising system, which could be significant to our ability to deliver our core service.	24	24	15

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Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
926	New Finance System	If we do not implement a new Finance System by December 2024, which is a possibility given the suggested length of time for implementation from pre-market engagement then we can expect to receive no updates from Sage in relation to legislative changes and limited workarounds from Datel, which will impact the integrity of financial reporting.	22	18	10
929	Professional Standards	If we do not ensure operational staff apply appropriate risk controls or operational protocols through a disciplined approach to resolving incidents, which is likely given the developing evidence base through Ops assurance, then we can expect the likelihood of accidents to increase and operational effectiveness to reduce, which is significant in respect of Firefighter and community safety.	18	18	12
933	Fires in tall buildings	If we do not deliver and train for appropriate interventions for Fires in Tall Buildings, which is lilely given that the service is not fully aligned to National Operational Guidance, then we can expect this to impact the effectiveness of firefighting and rescue operations in these scenarios, which is significant in respect of the safety of high rise building occupants.	17	17	10
934	Alternative Energy Systems	If we do not react appropriately to the emerging risks from Lithium Ion Batteries , Battery Energy Storage Systems (BESS) and other decarbonisation initiatives, which may become increasingly given the pace, complexity and scope of change in this area, then we can expect potential compromises in public and firefighter safety which is significant in repsoect of delivering our statutory duties and managing our reputation.	21	18	12

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Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
940	Data Analysis Capacity	If we are unable to improve advanced data analysis (including mapping and modelling) capability and capacity, which is likely due to budget available and difficulty recruiting, then we can expect to not have robust evidence and analysis to support the CRMP and other essential projects, and fail to meet the requirements set out in the Data Management Fire Standard and CRMP guidance, which will impact our ability to identify risk and plan our resourcing effectively.	17	17	10
941	Productivity Programme Risk	If we don't have the required capacity and capability to deliver the Productivity Programme, the RBFA Efficiency Plan may be at risk as the associated benefits may not be realised.	21	18	8

Project Risks

Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
897	Command Support effectiveness.	If we fail to assure that we have effective and robust command support arrangements that are aligned across the Thames Valley, there is an increasing likely hood, given the aging command support equipment and arrangements that the command support arrangements would be operating sub-optimally. This could impact our operational response, and affect the safety of our staff and members of the public.	21	18	10

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Audit Plan

Audits provide assurance that the Service is run properly and in ways that have been agreed by our Officers and Members. They demonstrate that the business is conducted in accordance with relevant legislation, government expectations, good practice and organisational policy.

Our Audit Programme is agreed by the Audit and Governance Committee at the start of the year. Progress against all actions open at the start of Quarter 4, or opened during the quarter, is detailed below.

Key - Project or Action Plan Status

C	Project complete
G	Project on Track
A	There are issues with the project but these are being managed
R	Issues are having an impact on delivery
NS	Project not yet due to start

Audit title and date	Audit Action	Date due (revised where applicable)	Priority	Status	Open / Closed
Health & Safety 13/12/2022	2022: HS:2 We will review all managers who have been with the Service for more than three years and ensure that health and safety refresher training has been provided in a timely manner.	31/12/2023	Medium	**G**	**Open**
Progress: 3.4.24 19 personnel cert expired, 53 due refresh 2024-25, refreshers planned each 1/4. 18 to complete MS initial, aim to run courses by the end of Q2.					
Health & Safety 13/12/2022	2022: HS:6 We will introduce lessons learned in the quarterly meetings to the Health and Safety Committee and cascade the information to employees.	31/12/2023	Low	**G**	**Open**
Progress: Amended review date 31/1/24. A new way of presenting the information at HSWC is being developed, including lessons learned. Ready for Q3 reporting in January. This is now in place.					
Facilities Management 10/03/2023	2022: FM2b We will ensure all overdue works are picked up and completed work certificates are saved within the shared drive.	30/04/2023	Medium	**G**	**Open**
Progress: Overdue works are monitored and chased with contractors and reviewed on contractor meetings. All worksheets / certificates are filed and saved in the Facilities files and contractor portal systems.					
Facilities Management 10/03/2023	2022: FM3a We will ensure that the PPM is formally reviewed and monitored with progress notes and actions recorded against the PPM.	30/04/2023	Low	**G**	**Open**
Progress: A new review of PPMs processes are currently in discussion for easy access to obtain information. Work not yet completed					

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Facilities Management 10/03/2023	2022: FM6 We will ensure that defects are appropriately monitored, tracked and implemented in accordance with the prioritisation schedule where possible.	30/04/2023	Medium	**G**	**Open**
Progress: Defects are monitored by triage process, tracked and monitored throughout. A new process document is to be created for easy access to obtain information					
Facilities Management 10/03/2023	2023: FM7 We will ensure that a sustainability plan is developed to identify and plan ways to embed sustainability in the Facilities Department.	31/07/2023	Low	**G**	**Open**
Progress: Strategy and delivery plan in progress and will be delivered in Q1.					
Risk Management and Governance 09/06/2023	2022: RAG: 2 We will ensure the risk management training is completed at all required levels. A method to monitor compliance regarding training completion will be introduced.	31/10/2023	Medium	**G**	**Open**
Progress: Drop in sessions have been arranged for managers over May. The recent audit highlighted areas with regards training and how we will be working with L&D to ensure that the correct staff carry out the training. The new actions will supersede this action.					
Community Risk Management Plan 15/10/2023	2023: CRMP: 1 We will develop policies and procedures relating to the CRMP in accordance with NFCC guidance. These will be made available to staff and form part of a regular review.	31/01/2024	Low	**G**	**Open**
Progress: Policy has been drafted and is currently being reviewed to ensure that all areas have been covered					
Community Risk Management Plan 15/10/2023	2023: CRMP: 2 We will utilise a risk scoring matrix that quantifies the likelihood and consequence and ensure the project tracker is complete with risks for the CRMP.	30/08/2024	Medium	**A**	**Open**
Progress: Work has commenced on assessing the impact to People, Place, Environment, Economy. This will support the development of the scoring matrix for each risk, which will progress when additional analyst role is filled.					
WYPF 15/01/24	2024: WYPF: 1 WYPF will send confirmation that details have been updated when they are contacted by a member to make changes to existing details on the UPM system.	31/03/24	Low	**C**	**Closed**
Progress: Completed action as confirmed by WYPF					
WYPF 15/01/24	2024: WYPF: 2 WYPF Finance team are to implement a secondary check on reconciliation reports once they have been produced to ensure accuracy of data provided to RBFRS.	31/03/24	Low	**C**	**Closed**
Progress: Initial costing, resourcing and scheduling of priorities has been completed and agreed against the MTFP. This will be reviewed annually in line with our planning cycle					
GDPR 11/01/24	2024: GDPR: 1 The Service will update the Data Flow Maps to cover the missing areas identified in the audit. In addition,	31/03/24	High	**A**	**Open**

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	Maps will be centrally tracked to ensure they remain up to date.			🟧	
Progress: A new template that aligns with the ICO template exists and has been in place since March, with several Data Flow Maps already updated and using the revised template. Outstanding action to complete the move of all Data Flow Maps.					
GDPR 11/01/24	2024: GDPR: 2a The Contracts Register will be updated.	31/03/24	High	**G**	**Open**
Progress: Revised contract register has been produced accordingly and reviewed with IGM, awaiting publication which is imminent.					
GDPR 11/01/24	2024: GDPR: 2b The Standard Terms of Business will be updated to cover the areas identified in the audit findings. Following this, the Service will ensure that the Standard Terms of Business are utilised for all contracts where there is sharing of personal information.	31/03/24	High	**A**	**Open**
Progress: There is a 3rd Party reviewing the T&Cs and this will include what was asked for per this action.					
GDPR 11/01/24	2024: GDPR: 3 Relevant policies and procedures will be updated with respect to password management:	31/12/24	Low	**G**	**Open**
Progress: On track					
GDPR 11/01/24	2024: GDPR: 4a The Records Retention Policy and Document Management Policy and Procedure will be updated.	31/12/24	Low	**G**	**Open**
Progress: On track					
GDPR 11/01/24	2024: GDPR: 4b The Records Retention Schedule template will be updated. Following this, the Service will centrally track the Schedules to ensure they remain up to date and complete.	30/06/24	Medium	**A**	**Open**
Progress: Unexpected staffing issues in IG have caused this item slip. Working to complete by August.					
GDPR 11/01/24	2024: GDPR: 5 The Information Governance team will develop a centralised chasing and escalation process for repeat non-compliance/ overdue training.	31/03/24	High	**C**	**Closed**
Progress: Our training courses and their completion rates are part of the quarterly reporting that L&D do. Based on quarterly cycle, IG will send updates to HOS.					
GDPR 11/01/24	2024: GDPR: 6 Formal responsibility will be assigned to a forum for oversight and review of GDPR compliance across the organisation.	30/03/24	Medium	**A**	**Open**
Progress: We have agreed the information that needs to tracked, but need to agree where this is recorded with SIRO, and it is too detailed for SPB.					
GDPR 11/01/24	2024: GDPR: 7 The Data Protection Policy will be updated.	31/03/24	Low	**G**	**Open**

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Progress: On track					
GDPR 11/01/24	2024: GDPR: 8 A review will be undertaken of all Service privacy notices to ensure that they cover all required areas of GDPR in line with ICO guidance	30/06/24	Medium	**A**	**Open**
Progress: In progress					
GDPR 11/01/24	2024: GDPR: 9a The Subject Access Request Policy will be updated to cover the areas identified in the audit findings, ensuring that it focuses on all rights under GDPR rather than just the right of access	30/06/24	Medium	**A**	**Open**
Progress: Almost all of the policy updates are tied together, one/two decisions are needed before we can complete. Should be complete by end of July.					
GDPR 11/01/24	2024: GDPR: 9b The Subject Access Requests and Data Subject Requests Log will be updated to cover the areas identified in the audit findings.	31/03/24	Low	**G**	**Open**
Progress: Completed for the start of this financial year.					
GDPR 11/01/24	2024:GDPR:10a The Service will formally document and agree the lawful bases for the different types of data processed by the organisation. This will include the rationale for the lawful bases as relevant. Subsequently, this will be communicated to relevant staff	30/06/24	Medium	**A**	**Open**
Progress: IG determine the lawful basis and we have documented internally what we use. Policy states to engage with IG.					
GDPR 11/01/24	2024: GDPR: 10b The consent management policy and procedure will be updated.	30/06/24	Medium	**A**	**Open**
Progress: IG agreed not to have a new policy but to update our Data Protection Policy; Draft policy exists, publication is tied to all the policy updates awaiting the last few things to agreed. End of July new date**.**					
GDPR 11/01/24	2024: GDPR: 10c The Service will update 'what information a consent request should cover' section of the Consent Policy/Procedure (to be developed as part of the above action).	30/06/24	Medium	**A**	**Open**
Progress: FORM updates for consent are currently being reviewed. Revised date end August.					
GDPR 11/01/24	2024: GDPR: 11a The Information Security and Data Breach Policy will update the policy around Data breaches.	31/12/24	Low	**G**	**Open**
Progress: On track					
GDPR 11/01/24	2024: GDPR: 11b The Data Breach Log will be updated to cover the areas identified in the audit findings. Following this, the Service will ensure that the Log is fully completed.	30/06/24	Medium	**A**	**Open**
Progress: Complete - log has been updated					

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Sickness Absence 15/01/24	2024: Sickness Absence: 1 All managers will undertake mandatory sickness absence training which will be monitored and tracked through to completion. We will introduce a cyclical refresher session to keep the staff informed of any changes or updates in the process.	30/09/24	Low	**G**	**Open**
Progress: Now included in DAPs for new managers and TVFCS to ensure attendance. All Managers invited and some attend (TVFCS specific). Programme to be reviewed and more sessions to be planned					
Sickness Absence 15/01/24	2024: Sickness Absence: 2 We will communicate to line managers the importance of completing the Sickness Self-Certification and Return to Work Interview Forms in a timely manner. We will discuss the right to privacy risk and reiterate that this may be infringed when providing detailed commentary on Fire Watch.	29/02/24	Medium	C	**Open**
Progress: All middle and supervisory managers have attended a sickness absence refresher workshop.					
Sickness Absence 15/01/24	2024: Sickness Absence: 3 We will monitor compliance with the Sickness Absence Policy and challenge managers where non-compliance is noted.	31/01/24	Medium	**G**	**Open**
Progress: This is now a BAU activity for the team					
Sickness Absence 15/01/24	2024: Sickness Absence: 4 We will review the Sickness Absence Policy and agree on procedures for long-term sicknesses and sickness absences due to specialist hospital appointments.	17/01/24	Low	**C**	**Closed**
Progress: Completed by time of final report					
Sickness Absence 15/01/24	2024: Sickness Absence: 5 We will ensure that all actions added to the Sickness Working Group Action Log have a due date or a placeholder if one cannot be determined.	29/02/24	Low	**C**	**Closed**
Progress: reviewed and updated at the Sickness Working Group 15/2/24					
Data Plan 10/01/24	2024: Dataplan: 1 RBFRS will review the user access rights to determine if access is appropriate and if adequate contingencies are in place to cover absences.	31/03/24	Low	**C**	**Closed**
Progress: Complete					

HMICFRS ACTION PLAN

The HMICFRS report for RBFRS was published in 2019 rating us good in each of the three areas of effectiveness, efficiency and people. Improvements were identified within the report and the actions to address these are being tracked through this report. Our latest HMICFRS report was published in January 2023 and we have added the actions from this report to the update below.

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Section One: Effectiveness							
Improvement	Delivered via	Status					
		End 21/22		Q1	Q2	Q3	Q4
Prevention evaluation to better understand benefits	Service Plans (Service Delivery & Collaboration and Policy)	A		G	C		G
Prevention quality assurance	Collaboration and Policy Service Plan	C					
Protection quality assurance	Collaboration and Policy Service Plan	C					
Addressing the burden of false alarms	Collaboration and Policy Service Plan	G		G	G	G	G
Keeping the public informed during ongoing incidents	Corporate Services Service Plan	C					
Effective system to use for learning and debriefs	Collaboration and Policy Service Plan	C					
Post Incident prevention activity	Collaboration and Policy Service Plan	G		G	C		
Up to date site specific risk information		G		G	C		
MDTs		G		G	G	A	
Response Model		NS		G	C		G
Section two: Efficiency							
Improvement	Delivered via	Status					

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		End 21/22		Q1	Q2	Q3	Q4
Best use of available technology	ICT Strategy	C					
Productive Workforce		NS		A	A	A	A

Section three: People							
Improvement	**Delivered via**	Status					
		End 21/22		Q1	Q2	Q3	Q4
Values and behaviours understood and demonstrated	HR & L&D Service Plan	C					
Effective use of competence recording system	HR & L&D Service plan	C					
Effective grievance procedures in place	HR & L&D Service plan	C					
Staff are confident in using feedback mechanisms	Corporate Services Service plan	C					
Process to identify, develop and support high-potential staff and aspiring leaders	HR & L&D Service plan	A		A	G	G	G
Absence/Attendance procedures		G		G	G	G	G
Workforce Planning				G	G	A	A
Tools and opportunities to increase diversity		G		G	G	G	G
Understanding and application of PDRs		G		G	G	G	G

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Fire Standard Implementation Tracking

Key - Project or Action Plan Status

C	Project complete
G	Project on Track
A	There are issues with the project but these are being managed
R	Issues are having an impact on delivery
NS	Project not yet due to start

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Standards in progress

		Fire Standard	Owner	Manager	FS consultation	FS publication date	Gap analysis	SLT Review	Action Plan progress	Commentary
	1	Emergency Response Driving	Becci Jefferies	Becci Jefferies	C	Feb-21	C	C	G=	Action Plan in progress.
	2	Operational Response - Preparedness	Ben Cairns	Ben Cairns	C	Feb-21	C	C	A=	Needs reviewing- Action plan in progress and Andy has just started a review of gap anaylsis for an update and to provide assurance
	3	Operational Response - Competence	Becci Jefferies	Becci Jefferies	C	Feb-21	C	C	G =	Action Plan in progress.
	4	Operational Response - Learning	Jim Powell		C	Feb-21	C	C	C	Action plan completed - moved into BAU. Next steps to determine BAU review cycle
	5	Code of Ethics	Nikki Richards	Lucy Greenway	C	May-21	C	C	G =	Action plan in progress. Last elements of training being worked on.
	6	Community Risk Management Planning	Nikki Richards	Tim Readings	C	May-21	C	C	A=	Re-evaluation being done on the new published CRMP against the fire standard to identify any further actions. Once completed implementation tool to be updated. In progress, elements of existing gap analysis and implementation tool remain relevant as per

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Appendix A

									previous IRMP. Needs significant overhaul however am confident that our evolving CRMP process is aligned to good practice. CRMP Fire Standard gap analysis has been revised. This now needs to feed into an update of the implementation tool.
7	Protection	Dave Crease	Matt Hoult	**C**	**Sep-21**	**C**	**C**	**G=**	FS Implementation Tool now populated and pending review by AM P&P 11/03/24.
8	Prevention	Dave Crease	Matt Hoult	**C**	**Jul-21**	**C**	**C**	**G =**	FS Implementation Tool now populated and pending review by AM P&P 11/03/24.
9	Safeguarding	Jim Powell	Darci Hellend	**C**	**Jan-22**	**C**	**C**	**C**	Action Plan in completed.
10	Fire Investigation	Dave Crease	Tim Benham	**C**	**Apr-22**	**C**	**C**	**A=**	Business Case delayed until February SLT Meeting in agreement with new AM P&P Dave Crease.
11	Emergency Preparedness and Resilience	Jim Powell	Alison Hazelton	**C**	**May-22**	**C**	**C**	**A=**	Implementation tool developed. Evidence for some sections to be added by end of April 2024. Resourcing still remains an issue in completion of work.
12	Data management	Paul Bremble	Becca Chapman	**C**	**Aug-22**	**G =**	**NS**	**G=**	Gap analysis was postponed until NFCC guidance published. Guidance is now (Jan 2024) available on NFCC website. Gap

										Analysis in progress and due to SLT in June.
13	Leading and Developing People	Wayne Bowcock	Becci Jefferies	C	Dec-22	G =	G	NS		Gap analysis reviewed by SLT. Implementation tool to be set up
14	Leading the Service	Wayne Bowcock	Becci Jefferies	C	Dec-22	G =	NS	G=		Initial Gap analysis complete and owners assigned to individual actions. Gap analysis going to SLT in May
15	Fire Control	Jim Powell	Simon Harris	G	Mar-23	G =	G=	G=		Control fire standard gap analysis approved at November SLT. TVFCS JCG now need to agree on allocation of implementation activities to meet gaps and the prioritization of those activities. This will take place during Q1 2024/25 as part of the agreement of the year's TVFCS Service Action plan.
16	Communication & Engagement Consultation	Paul Bremble	Jo Watson	G	Mar-23	C	C	G=		Fire standard published 31st March 2023 and gap analysis. GAP Analysis went to SLT on 14th June and was approved. Implementation tool to be completed by end of Apr 2024.

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APPENDICES

Appendix A – Additional Data

Equality, Diversity and Inclusion Data

Measure	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	2023/24 YTD	Previous year (22/23) to date	Number of authorised posts at end Q4 2023/24
STAFF IN POST							
Wholetime	363	365	360	371	371	373	362
On-call	63	57	55	53	53	65	65
Control	41	42	42	41	41	38	39
Green Book	171	171	176	175	175	168	191
Total Number of Staff in Post	**638**	**635**	**633**	**640**	**640**	**644**	**657**
STAFF TURNOVER							
Wholetime	15	7	6	8	36	38	
On-call	5	6	5	3	19	10	
Control	0	2	0	3	5	10	
Green Book	5	14	6	6	31	38	
Total Number of Leavers (Heads)	25	29	17	20	92	96	
Staff in Post (SIP)	638	635	633	640	636	643	
Percentage of Leavers vs. SIP	**3.91%**	**4.56%**	**2.69%**	**3.13%**	**14.29%**	**14.93%**	
FEMALE STAFF PERCENTAGE:							
Wholetime	6.1%	6.8%	6.9%	7.5%	7.5%	5.6%	
On-call	12.7%	10.5%	9.1%	9.4%	9.4%	13.8%	
Control	68.3%	66.7%	66.7%	65.9%	65.9%	71.1%	
Green Book	56.7%	59.6%	60.2%	59.4%	59.4%	55.4%	
Total	**24.29%**	**25.35%**	**25.91%**	**25.63%**	**25.63%**	**23.29%**	
ETHNICITY (PERCENTAGE OF STAFF NON WHITE BRITISH):							
Wholetime	3.9%	4.4%	4.4%	4.6%	4.6%	3.8%	

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On-call	3.2%	3.5%	3.6%	3.8%	3.8%	3.1%
Control	7.3%	7.1%	7.1%	9.8%	9.8%	7.9%
Green Book	14.6%	14.6%	15.9%	17.1%	17.1%	14.3%
Total	**6.9%**	**7.24%**	**7.74%**	**8.28%**	**8.28%**	**6.68%**

Staff Ethnicity Profile

Ethnicity	Wholetime	On-call	Control	Green Book	All Staff
White British	354	51	37	145	587
Other Ethnicity	17	2	4	30	53
Total	**371**	**53**	**41**	**175**	**640**

Staff Age Profile

Age Group	Wholetime	On-call	Control	Green Book	Total
25 and Under	27	4	7	17	55
26 - 35	98	17	14	30	159
36 - 45	129	18	8	33	188
46 - 55	103	10	9	55	177
56 - 65	14	4	3	36	57
66 and Over	0	0	0	4	4
Total	**371**	**53**	**41**	**175**	**640**

Staff Gender Profile

Gender	Wholetime	On-call	Control	Green Book	All Staff
Female	28	5	27	104	164
Male	342	48	14	71	475
Other	1	0	0	0	1
Total	**371**	**53**	**41**	**175**	**640**

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Appendix B – 2023-24 Annual Objectives

1. Prevention: We will reduce the risk to our communities through our partnership duties and prevention education activities, ensuring that our services are accessible to all.

2. Protection: We will support those with responsibility for premises to understand their duties in ensuring the safety of all people using buildings covered by the Building Safety Act 2022 and Regulatory Reform (Fire Safety) Order 2005, whilst ensuring that our services are accessible to all.

3. Response: We will ensure that our people are trained and resources are located to provide the most effective response and to have a positive impact on incidents in our communities.

4. Resilience: We will ensure we are resilient and work with our partners to promote and build resilience in the communities we serve.

5. Sustainability: We will ensure that we provide a financially sustainable and environmentally friendly service to our communities.

6. People: We will support our staff by providing a safe and inclusive environment for them to thrive in, building a diverse organisation that is engaged with, and accessible to, our communities.

7. Culture: We will continue to develop our One Team culture, to ensure it is visible both within and outside the service to inspire trust, confidence and pride amongst our staff and within our communities.

8. Capability: We will continue to manage RBFRS in accordance with best practice and national professional standards and we will continuously improve, learning from events and holding ourselves to account.

9. Collaboration: We will explore collaboration opportunities to ensure we deliver effective and efficient services to the people we serve.

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Appendix C – 2023-24 Performance Measures and Definitions

Service Provision

	Measure	2023/24 Target	Definition/ Rationale
1	Number of fire deaths	0	The number of deaths that occur as the result of a fire, even when the death occurs weeks or months later.
2	Number of non-fatal fire casualties	34 max	The number of non-fatal casualties requiring hospital treatment that occur as a result of a fire. The target is a 10% reduction on the five-year average.
3	Number of deliberate primary fires	135 max	The total number of primary fires that have been started deliberately. The target is a 5% reduction on the five-year average.
4	Number of deliberate secondary fires	244 max	The total number of secondary fires that have been started deliberately. The target is a 5% reduction on the five-year average.
Prevention			
5	Increase the number of Referrals for Safe and Well Visits received from our partners	10%	We receive referrals from other agencies for individuals at risk from fire in their homes. These referrals are a high-quality source of information about those at risk in our communities.
6	Percentage of Safe and Well referrals, where there has been a threat or incidence of arson, completed within 48 hours	100%	Safe and Well Referrals are risk assessed, with each category of risk having an expected timescale for completion. Cases where there is a threat of arson are the highest risk.
7	Percentage of Very High-Risk Safe and Well Referrals completed within 72 hours	35%	Safe and Well Referrals are risk assessed, with each category of risk having an expected timescale for completion. Very High-Risk referrals have a timescale of 72 hours. Over the duration of the CRMP period (2023 to 2027) we aim to bring the proportion completed in timescale up to 50%
8	Percentage of High Risk Safe and Well Referrals completed within 14 days	50%	Safe and Well Referrals are risk assessed, with each category of risk having an expected timescale for completion. High-Risk referrals have a timescale time of 14 days.

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			Over the duration of the CRMP period (2023 to 2027) we aim to bring the proportion completed in timescale up to 70%
Protection			
9	Proportion of Fire Safety Audits conducted against premises identified as High or Very High-Risk in our Risk-Based Inspection Programme	monitor	A Fire Safety Audit is carried out to enforce the Regulatory Reform Order (RRO) 2005. Our Risk-Based Inspection Programme targets the riskiest premises in the county for inspection. Fire Safety Audits can also result from complaints or can be carried out after an incident or for training purposes. This measure allows us to monitor how our resources are being targeted at risk.
10	Percentage of Fire Safety Audits with a 'Broadly Compliant' result	60% max	The percentage of completed Fire Safety Audits carried out in commercial premises, where the result was 'Broadly Compliant' (satisfactory) and no further action or follow-up was required. If we are successfully targeting our resources at the riskiest properties, we would expect to see a high percentage that are not 'Broadly Compliant'.
11	Percentage success when cases go to court	80%	RBFRS prosecute serious cases following Fire Safety Audits. A successful outcome at court is a finding or admission of guilt.
12	Percentage of statutory fire consultations completed within the required timeframes	95%	Statutory fire consultations have a legally defined timeframe in which they must be completed. Types of consultation include licensing and building regulations.
Response			
13	Percentage of occasions where the first fire engine arrives at an emergency incident within 10 minutes from time the emergency call was answered	75%	This is our Response Standard and looks at the time taken from when the Fire Control Room Operator answers the phone until the time the first fire engine (appliance) arrives at the scene of the incident. We aim to attend 75% of emergency incidents in under 10 minutes.
14	Percentage of wholetime frontline pumping appliance availability	99%	This measure shows the percentage of time that our wholetime pumping appliances are available for mobilisation. Reasons for unavailability include mechanical defects and crewing.

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15	Percentage of hours where there is adequate crewing on on-call frontline pumping appliances (based on 24/7 crewing)	50%	This is the percentage of hours where there are sufficient qualified firefighters on on-call pumping appliances (fire engines) to enable the appliance to be available. On-call fighters are ready to leave their place of work or home and attend emergencies from the local on-call station.
Resilience			
16	Percentage of visits to Very High, High and Medium Operational Risk sites completed in timescale	100%	Operational Risk sites are those locations with particular characteristics (e.g. use, location) that pose a specific or unusual risk to our firefighters and the surrounding communities. Regular familiarisation visits by crews and support staff are required to ensure understanding of the risk is up to date.
17	Number of Service Delivery Hub exercises completed	12	Service Delivery Hub-level operational exercises are an important part of ensuring RBFRS is prepared for incidents that might occur through testing our planning assumptions, guidance and site-specific response plans.
Efficiency			
18	Percentage of Automatic Fire Alarm calls where RBFRS did not attend	30% (min)	In some circumstances we are able to seek confirmation before attending an Automatic Fire Alarm Call, enabling us to be more efficient.
Customer Experience			
19	Percentage of respondents experiencing a domestic fire satisfied with the service received	100%	A customer feedback questionnaire is sent to those who have experienced a dwelling fire asking about their satisfaction and experience with the service they received from RBFRS.
20	Percentage of respondents experiencing a commercial fire satisfied with the service received	95%	A customer feedback questionnaire is sent to business owners/ managers who have experienced a fire in their commercial premises asking about their satisfaction and experience with the service they received from RBFRS.
21	Percentage of respondents satisfied with the Fire Safety Audit service they received	90%	A customer feedback questionnaire is sent to business owners/ managers who have had a full fire safety audit, asking about

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			their satisfaction and experience with the service they received from RBFRS.
22	Percentage of respondents satisfied with the Safe and Well service received	100%	A customer feedback questionnaire is sent to a sample of individuals who have received a Safe and Well Visit and asks about their satisfaction and experience with the service they received from RBFRS.
23	Number of complaints received	Monitor	The number of complaints made to RBFRS about any aspect of our service or staff.
24	Number of compliments received	Monitor	The number of compliments received by RBFRS about any aspect of our service or staff.

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Corporate Health

	Measure	2023-24 Target	Definition/ Rationale
Human Resources and Learning & Development			
25	Percentage of working time lost to sickness across all staff groups	5%	This measure looks at sickness across the whole organisation and the percentage of time lost, based on the number of working hours available to the organisation.
26	Percentage of eligible staff with Personal Development Reviews	100%	This measure reflects the percentage of eligible employees who have had a Personal Development Review meeting. Eligible staff are those who have completed their initial probation period, before the end of the PDR period and who have not been absent for over 50% of the reporting period. Employees moving within the Organisation to new roles on trial or probation periods will still be eligible for a PDR.
27	Number of formal grievances	Monitor	The number of formal grievances raised by staff under the Grievance, Bullying and Harrassment Policy.
Health and Safety			
28	Number of RIDDOR accidents and diseases	Max 4	RIDDOR (Reporting of Injuries Diseases and Dangerous Occurrences Regulations) are more serious injury accidents and diseases.
Finance and Procurement			
29	Percentage of spend subject to competition	85%	This measure looks at all items of expenditure over £10k as RBFA must obtain quotes or tenders for all these purchases. This excludes statutory payments such as local authority charges or HMRC.
30	Compliant spend as a percentage of overall spend	100%	This measure calculates the supplier spend that is in a compliant contract as a percentage of the total spend to external bodies and suppliers (as per RBFA contract regulations).
Freedom of Information			

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| 31 | Number of Information Commissioner assessments finding that the Service has breached Information Rights Legislation (Freedom of Information Act, Environmental Regulations or Data Protection Legislation) | 0 | RBFRS are required to conform to Data Protection and Freedom of Information legislation. The Information Commissioner is responsible for determining compliance and issuing advice or penalties. This measure includes only incidents where there is a finding of a breach (not complaints which are subsequently dismissed). |

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Appendix D – Glossary

Abbreviation	Meaning	Context
ACFO	Assistant Chief Fire Officer	
AFA	Automatic False Alarms	
AIO	Accident Investigation Officers	
ALP	Aerial Ladder Platform	
AM	Area Manager	
APB	Additional Pensionable Benefit	
AR3	Animal Rescue Level 3	Officer or team specialising in animal rescue
ARA	Additional Responsibility Allowance	
ARP	Adults at Risk Programme	
ARU	Animal Rescue Unit	
ASB	Anti-Social Behaviour	
AWE	Atomic Weapons Establishment	
BA	Breathing Apparatus	
BAU	Business As Usual	
BCF	Behavioural Competency Framework	
BFBC	Bracknell Forest Borough Council	
BME	Black and Minority Ethnic	
BMKFRS	Buckinghamshire & Milton Keynes Fire & Rescue Service	
BPI	Business Process Improvement	
CAFS	Compressed Air Foam System	Most appliances have this for extinguishing small fires quickly
CEMT	Corporate Emergency Management Team	
CFO	Chief Fire Officer	
CM	Crew Manager	
COMAH	Control of Major Accident Hazards	Top tier and low tier sites throughout Berkshire. High risk sites.
CRP	Community Risk Programme	
CS	Community Safety	
CSA	Community Safety Adviser	
DAPs	Development Assessment Pathways	
DCFO	Deputy Chief Fire Officer	
DIM	Detection Identification Monitoring	Mobilised from Oxfordshire Fire and Rescue Service

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DPA	Data Protection Act	
DRA	Dynamic Risk Assessment	One of the methods for identifying risk in the workplace and recording it for legal reasons
DSS	Director of Support Services	
DVR	Digital Voice Recorder	
EDI	Equality, Diversity and Inclusivity	
EIR	Environmental Information Regulations	
EPM	Emergency Planning Manager	One for each of the six Unitary Authorities
EPO	Emergency Planning Officer	Some of the EPM's have a EPO, such as Reading Borough Council
ESMCP	Emergency Services Mobile Communications Programme	
ESN	Emergency Services Network	
FARRG	Fire and Rescue Risk Group	
FBU	Fire Brigades Union	
FCP	Forward Control Point	A nominated point area where resources can be deployed from to meet the needs of an incident
FDO	Flexi Duty Officer	
FF	Firefighter	
FI	Fire Investigation	
FIO	Fire Investigation Officer	A nominated Officer with the skills to assess what caused a fire and why
FOIA	Freedom of Information Act	
FPS	Firefighters' Pension Scheme	
FRIC	Fire and Rescue Indemnity Company	
FRSA	Fire and Rescue Service Association	
FS	Fire Safety	Green/Grey book personnel carrying out inspections within buildings and events
FSG	Fire Survival Guidance	
FSIOs	Fire Safety Inspecting Officers	
GDPR	General Data Protection Regulation	
GM	Group Manager	
HERU	Hazardous Environmental Response Unit	
HFRS	Hampshire Fire and Rescue Service	
HGV	Heavy Goods Vehicle	

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HMEPA	Hazardous Materials Environmental Protection Advisor	Was known as a Hazmat Officer. Specialist Officer with the skills to deal with chemical incidents.
HMICFRS	Her Majesty's Inspectorate of Constabulary & Fire and Rescue Services	
HMO	House of Multiple Occupancy	
HoS	Head of Service	
HRRBs	High Risk Residential Buildings	
HRU	Heavy Rescue Unit	Attends road traffic collisions of 3 or more cars HGVs
HR and L&D	Human Resources and Learning and Development	
HSE	Health and Safety Executive	
IBIS	Incident & Building Information System	The ICT system where all incident and building information is held.
ICO	Information Commissioner's Office	
ICT	Information Communication Technology	
ICU	Incident Control Unit	Large bus mobilised on 7 pump or more incidents
IEC	Immediate Emergency Care	
IRMP	Integrated Risk Management Plan	
IRS	Incident Recording System	
ITHC	Information Technology Health Checks	
JESIP	Joint Emergency Services Interoperability Principles	
JO	Junior Officer	
JY	Juliet Yankee	RBFRS call sign in Control for all appliances
L&D	Learning and Development	
L1	Level 1 Officer	Incident Command Level - Crew and Watch Manager
L2	Level 2 Officer	Incident Command Level - Station Manager/Group Manager A
L3	Level 3 Officer	Incident Command Level - Group Manager A & B
L4	Level 4 Officer	Incident Command Level - Area Manager and Principal Officer
LGPS	Local Government Pension Scheme	
LGV	Light Goods Vehicle	
LMS	Learning Management System	
LPP	Light Portable Pump	

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LRF	Local Resilience Forum	Multi-agency partners collaborate to fulfil their duties under the Civil Contingencies Act 2004
LSP	Local Safety Plan	
MAC	Media Advisory Cell	
MAPS	Multi-Agency Problem Solving	
MDT	Mobile Data Terminal	
MHCLG	Ministry of Housing Communities and Local Government	
MORRG	Management of Road Risk Group	
MRV	Multi Roll Vehicle	
MSK	Musculoskeletal-(sickness)	
NAG	Neighbourhood Action Group	
NFCC	National Fire Chiefs Council	
NILO	National Interagency Liaison Officer	
NOG	National Operational Guidance	
NVQ	National Vocational Qualification	
OFRS	Oxfordshire Fire and Rescue Service	
OiC	Officer in Charge	
OJEU	Official Journal of the European Union	
ONR	Office for Nuclear Regulations	
OPAS	Operational Policy and Support	
OQP	Operational Qualifications Planner	
OSEP	Operational Support and Emergency Planning	
OSR	Operational Support Room	
OSU	Operational Support Unit	
OTB	Over the Border	
OTP	Officer Training Programme	
P2P	Purchase to Pay	
PDA	Pre-determined Attendance	
PDI	Personal Development Interview	
PDR	Personal Development Review	
PFI	Post Fire Inspection	
PID	Project Initiation Document	The formal document used to define project objectives, deliverables, costs and timescales for approval

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PPE	Personal Protective Equipment	
PPV	Positive Pressure Ventilation	
PQA	Personal Qualities and Attributes	
PRF	Personal Record File	
PSAA	Public Sector Audit Appointments	
PSO	Programme Support Office	
QCF	Qualifications Credit Framework	
WBDC	West Berkshire District Council	
RA	Risk Assessment	
RBFA	Royal Berkshire Fire Authority	
RBIP	Risk Based Inspection Programme	
RBWM	Royal Borough of Windsor and Maidenhead	
RDS	Retained Duty System	
RIDDOR	Reporting of Injuries Diseases and Dangerous Occurrences Regulations	
RMS	Remotely Managed Stations	
RRT	Risk Reduction Team	
RTC	Road Traffic Collision	
RTW	Return To Work	
S&W	Safe and Well visit	
SAG	Safety Advisory Group	
SAIF	Strategic Asset Investment Framework	
SCAS	South Central Ambulance Service	
SCC	Strategic Command Centre	
SCG	Strategic Coordinating Group	
SDMT	Service Delivery Management Team	
SECTU	South East Counter Terrorism Unit	
SJCC	Staff Joint Consultative Committee	
SLT	Senior Leadership Team	
SM	Station Manager	
SPB	Strategic Performance Board	
Stn 1	Station 1 – Caversham Road	Wholetime
Stn 10	Station 10 – Wokingham	Wholetime

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Stn 11	Station 11 – Mortimer	Retained (On Call)
Stn 14	Station 14 – Ascot	Satellite Station (operates from 0900-1800 hours daily)
Stn 15	Station 15 – Crowthorne	Retained (On Call)
Stn 16	Station 16 – Bracknell	Wholetime
Stn 17	Station 17 – Slough	Wholetime
Stn 18	Station 18 – Langley	Wholetime
Stn 19	Station 19 – Maidenhead	Wholetime
Stn 2	Station 2 – Wokingham Road	Wholetime
Stn 20	Station 20 – Whitley Wood	Wholetime
Stn 21	Station 21 – Windsor	Satellite Station (operates from 0900-1800 hours daily)
Stn 22	Station 22 – Theale	Wholetime
Stn 3	Station 3 – Dee Road	Wholetime
Stn 4	Station 4 - Newbury	Wholetime
Stn 5	Station 5 - Hungerford	On Call (Retained)
Stn 6	Station 6 - Lambourn	On Call (Retained)
Stn 7	Station 7 – Pangbourne	On Call (Retained)
Stn 9	Station 9 – Wargrave (closed September 2020)	On Call (Retained)
ToA	Threat of Arson	
TCG	Tactical Coordinating Group	
TCR	Training Course Request	
TIC	Thermal Image Camera	
TVFCS	Thames Valley Fire Control Service	
TVP	Thames Valley Police	
UA	Unitary Authority	
USAR	Urban Search and Rescue	
WAH	Working at Height	
WDS	Wholetime Duty System	
WM	Watch Manager	
WRT	Water Rescue Team	
WT	Wholetime	
WYPF	West Yorkshire Pension Fund (from context)	

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Appendix E – Home Office Incident Type Definitions

Primary fires are potentially more serious fires that harm people or cause damage to property and meet at least one of the following conditions:

- any fire that occurred in a (non-derelict) building, vehicle or (some) outdoor structures
- any fire involving fatalities, casualties or rescues
- any fire attended by five or more pumping appliances

Primary fires are split into four sub-categories:

- **Dwelling fires** are fires in properties that are a place of residence i.e. places occupied by households such as houses and flats, excluding hotels/hostels and residential institutions; dwellings also includes non-permanent structures used solely as a dwelling, such as houseboats and caravans
- **Other buildings fires** are fires in other residential or non-residential buildings; other (institutional) residential buildings include properties such as hostels/hotels/B&Bs, nursing/care homes, student halls of residence etc; non-residential buildings include properties such as offices, shops, factories, warehouses, restaurants, public buildings, religious buildings etc
- **Road vehicle fires** are fires in vehicles used for transportation, such as cars, vans, buses/coaches, motorcycles, lorries/HGVs etc; 'Road vehicles' does not include aircraft, boats or trains, which are categorised in 'other outdoors'
- **Other outdoors fires** are fires in either primary outdoor locations (that is, aircraft, boats, trains and outdoor structures such as post or telephone boxes, bridges, tunnels etc.), or fires in non-primary outdoor locations that have casualties or five or more pumping appliances attending

Purpose-built flat/maisonette fires are split into three sub-categories:

- fires in purpose-built low-rise (1-3 storeys) flats
- fires in purpose-built medium-rise (4-9 storeys) flats
- fires in purpose-built high-rise (10+ storeys) flats

Secondary fires are generally small outdoor fires, not involving people or property. These include refuse fires, grassland fires and fires in derelict buildings or vehicles, unless these fires involved casualties or rescues, or five or more pumping appliances attended, in which case they become primary fires.

Chimney fires are fires in buildings where the flame was contained within the chimney structure and did not involve casualties, rescues or attendance by five or more pumping appliances. Chimneys in industrial buildings are not included and are included under primary fires.

Accidental fires include those where the motive for the fire was presumed to be either accidental or not known (or unspecified).

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Deliberate fires include those where the motive for the fire was 'thought to be' or 'suspected to be' deliberate. This includes fires to an individual's own property, others' property or property of an unknown owner. Despite deliberate fire records including arson, deliberate fires are not the same as arson. Arson is defined under the Criminal Damage Act of 1971 as 'an act of attempting to destroy or damage property, and/or in doing so, to endanger life'.

Late fire calls are fires attended by an FRS which were known to be extinguished when the call was made (or to which no call was made) and the fire came to the attention of the FRS by other means (e.g. press report or inquest). Such fires are recorded if an attendance is made (even if for inspection only) but are not recorded if no attendance is made.

Fatal fires are those that result in at least one fatality that would not have otherwise occurred had there not been a fire.

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ITEM	DECISION BODY	NEXT REPORTING DATE	REPORTING FREQUENCY	RECOMMENDED ACTION	LEAD OFFICER	LEAD MEMBER	PART I / II
Appointment of Chair and Vice-Chair	Management Committee	22.07.24	Annual	Agree	MO	N/A	Part I
Annual Outturn	Management Committee	22.07.24	Annual	Note	HF&P	N/A	Part I
LED Lighting Project - Priority 2 sites	Management Committee	22.07.24	Ad-Hoc	Agree	HoA	Strategic Assests and Sustainability Lead	Part I
Fleet SAIF Budget	Management Committee	22.07.24	Ad-hoc	Agree	HoA	N/A	Part I
Minor Capital Works SAIF Budget	Management Committee	22.07.24	Ad-hoc	Agree	HoA	N/A	Part I
Q4 Appliance Availability	Management Committee	22.07.24	quarterly	Note	AM (R&R)	N/A	Part I
BT Contract Update	Management Committee	22.07.24	Ad-hoc	Agree	HBIS	N/A	Part II
Culture Development Update	Management Committee	08.10.24	Ad-hoc	Note	CFO	Chair	Part I
Budget Monitoring Q1	Management Committee	08.10.24	Annual	Note	HF&P	Budget and Income Generation Lead	Part I
Appliance Availability Q1	Management Committee	08.10.24	quarterly	Note	AM (R&R)	N/A	Part I
Workwear Project	Management Committee	08.10.24	Ad-hoc	Agree	HoA	N/A	Part I
Property Asset Management Strategy	Management Committee	08.10.24	Ad-hoc	Agree	HoA	Strategic Assests and Sustainability Lead	Part I
Fleet and Equipment Strategy	Management Committee	08.10.24	Ad-hoc	Agree	HoA	N/A	Part I
Property Asset Management Strategy	Management Committee	08.10.24	Ad-hoc	Agree	HoA	N/A	Part I
Langley Refurbishment	Management Committee	08.10.24	Ad-hoc	Agree	HoA	N/A	Part I
Sustainability Strategy	Management Committee	08.10.24	Ad-hoc	Agree	HoA	N/A	Part I

ITEM	DECISION BODY	NEXT REPORTING DATE	REPORTING FREQUENCY	RECOMMENDED ACTION	LEAD OFFICER	LEAD MEMBER	PART I / II
External Audit report	A&GC	21.10.24	Quarterly	Note	HF&P	N/A	Part I
Internal Audit report	A&GC	21.10.24	Annual	Note	HF&P	N/A	Part I
Internal assessment of effectiveness within discipline	A&GC	21.10.24	Ad-hoc	Agree	HHR&L&D	N/A	Part I
Statement of Accounts	A&GC	21.10.24	Annual	Agree	HF&P	N/A	Part I
Contract Regulations	A&GC	21.10.24	Ad-hoc	Note and recommend	HF&P	N/A	Part I
Lease changes	A&GC	21.10.24	Ad-hoc	Note	HF&P	N/A	Part I
Statement of Assurance 22/23	A&GC	21.10.24	Annual	Note and Recommend	HCS	RBFA Chairman and A&GC Chairman	Part I
Q1 Performance Report	A&GC	21.10.24	Quarterly	Note	Data, Performance and Risk Manager	N/A	Part I
Consitutional update	A&GC	21.10.24	Ad-hoc	Note and recommend	MO	N/A	Part I
Annual Treasury Report and Mid-year report	Fire Authority	13.11.24	Annual	Note	HF&P	Budget and Income Generation Lead	Part I
Contract Regulations	Fire Authority	13.11.24	Ad-hoc	Agree	HF&P	N/A	Part I
TVFCS Joint Committee Annual Report 2023/24	Fire Authority	13.11.24	Annual	Note	AM (C&P)	Collaboration Lead	Part I
Annual Report on Governance - to include Member attendance, allowances and expenses	Fire Authority	13.11.24	Annual	Note	HCS	A&GC Chairman	Part I
Consitutional update	Fire Authority	13.11.24	Ad-hoc	Approve	MO	N/A	Part I
Budget Monitoring Q2	Management Committee	04.12.24	Annual	Note	HF&P	Budget and Income Generation Lead	Part I
Appliance Availability Q2	Management Committee	04.12.24	quarterly	Note	AM (R&R)	N/A	Part I
Quarterly Performance Report/Budget Monitoring	TVFCS Joint Committee	12.12.24	Bi annual	Note	AM C&P and HF&P	N/A	Part I

ITEM	DECISION BODY	NEXT REPORTING DATE	REPORTING FREQUENCY	RECOMMENDED ACTION	LEAD OFFICER	LEAD MEMBER	PART I / II
Statement of Assurance 23/24	A&GC	30.01.25	Quarterly	Note and Recommend	HCS	RBFA Chairman and A&GC Chairman	Part I
Annual Governance Statement 22/23	A&GC	30.01.25	Annual	Note	HCS	N/A	Part I
Gender, Ethnicity and Equality Pay Gap	A&GC	30.01.25	Annual	Note	HHR&L&D	N/A	Part I
Pay Policy Statement	A&GC	30.01.25	Annual	Note and Recommend	HHR&L&D	N/A	Part I
Internal Audit report	A&GC	30.01.25	Quarterly	Note	HF&P	N/A	Part I
Q2 Performance Report	A&GC	30.01.25	Quarterly	Note	Data, Performance and Risk Manager	N/A	Part I
Scheme of Member Allowances Annual Review	Management Committee	10.02.25	Annual	Note and recommend	MO	N/A	Part I
Budget Monitoring Q3	Management Committee	10.02.25	Annual	Note	HF&P	Budget and Income Generation Lead	Part I
Appliance Availability Q3	Management Committee	10.02.25	Quarterly	Note	AM (R&R)	N/A	Part I
Scheme of Member Allowances Annual Review	Fire Authority	19.02.25	Annual	Approve	MO	N/A	Part I
Annual Budget 24/25, Medium Term Financial Plan & Strategic Asset Investment Framework and TVFCS Budget	Fire Authority	19.02.25	Annual	Agree	HF&P	Budget and Income Generation/ Collaboration and Strategic Assets Lead	Part I
Annual Plan	Fire Authority	19.02.25	Annual	Agree	HCS	N/A	Part I
Pay Policy Statement	Fire Authority	19.02.25	Annual	Agree	HHR&L&D	N/A	Part I
Quarterly Performance Report/Budget Monitoring	TVFCS Joint Committee	17.03.25	Bi annual	Note	AM C&P and HF&P	N/A	Part I
Internal Audit Report	A&GC	24.03.25	quarterly	Note	HF&P	N/A	Part I
External Audit Report	A&GC	24.03.25	quarterly	Note	HF&P	N/A	Part I
Annual Report on Members Development	A&GC	24.03.25	Annual	Note and Recommend	HCS	Member Development Champion	Part I

ITEM	DECISION BODY	NEXT REPORTING DATE	REPORTING FREQUENCY	RECOMMENDED ACTION	LEAD OFFICER	LEAD MEMBER	PART I / II
Annual report on Governance / Members attendance and allowances / Code of Conduct annual consultation results	A&GC	24.03.25	Annual	Note and Recommend	HCS	A&GC Chairman	Part I
Quarter 3 Performance Report	A&GC	24.03.25	Quarterly	Note	Data, Performance and Risk Manager	N/A	Part I
	Management Committee	07.04.25	Ad-hoc	Agree	HCS	N/A	Part I
Corporate Calendar 2025/26	Fire Authority	17.04.25	Annual	Agree	HCS	N/A	Part I
Lead Member and Champion Annual Reports	Fire Authority	17.04.25	Annual	Note	Lead Officers	Lead Members	Part I