



**Agenda
for the Meeting
of the
Audit and Governance Committee**

Monday, 24th March, 2025

At

6.30 pm

**RBFRS Headquarters
Lynda Kenyon Suite
Newsham Court
Pincent's Kiln
Calcot
Reading
Berkshire
RG31 7SD**

For further information regarding this meeting, please contact:

Committee Team

0118 938 4611

E-Mail at committeeteam@rbfrs.co.uk

Headquarters, Newsham Court, Pincent's Kiln, Calcot, Reading, Berkshire RG31 7SD



MEETING: Audit and Governance Committee Meeting

DATE AND TIME: Monday, 24th March, 2025 at 6.30 pm

VENUE: Lynda Kenyon Suite
RBFRS Headquarters
Newsham Court
Pincent's 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.

A handwritten signature in black ink, appearing to read 'Graham Britten'.

GRAHAM BRITTEN
Monitoring Officer

To: Members of the Audit and Governance Committee:

Councillor Greg Bello	Councillor Owen Jeffery
Councillor Dennis Benneyworth	Councillor Mohammed Nazir
Councillor Tricia Brown	Councillor Zafar Satti
Councillor Billy Drummond	Councillor Lou Timlin
Councillor Harjinder Gahir	

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

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Newsham Court
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Reading, Berkshire RG31 7SD

AGENDA

1. Apologies for Absence

2. 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.

3. Minutes of the Meeting held on 30 January 2025 (Pages 5 - 18)

Recommendation:

That the minutes of the meeting and any recorded actions held on 30 January 2025 be confirmed as a correct record and signed by the Chair.

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

5. Internal Audit Update (Pages 19 - 96)

Purpose:

To note outcome of audit activity during Quarter Three.

6. Grant Thornton Audit Plan For 2024/25 Accounts (Pages 97 - 154)

Purpose:

To note the update from the External Auditors.

7. Change to Lease Accounting Policy *(Pages 155 - 160)*

Purpose:

To note Lease Changes.

8. FRIC Value for Money Report *(Pages 161 - 172)*

Purpose:

To note the FRIC Value For Money Report.

9. Annual Report on Governance *(Pages 173 - 186)*

Purpose:

To note Annual Report on Governance and to recommend to Fire Authority in June for note.

10. Member Development Annual Report and Progress against Action Plan *(Pages 187 - 210)*

Purpose:

To note 2024/25 Member Development Annual Report and process against action plan.

11. Quarterly Performance Report 2024/25 Quarter Three (October - December 2024) *(Pages 211 - 300)*

Purpose:

To note Royal Berkshire Fire and Rescue Service's (RBFRS) quarter three performance for the 2024/25 financial year.

12. Forward Plan

Purpose:

To note the Forward Plan.

13. Date of next meeting

Thursday 10 July at 6.30pm, Lynda Kenyon Suite, RBFRS Headquarters, Newsham Court, Pincents Kiln, Calcot, Reading, Berkshire RG31 7SD.

MINUTES OF THE MEETING OF THE AUDIT AND GOVERNANCE COMMITTEE



Held on Thursday, 30th January, 2025 at 6.30 pm

RBFRS Headquarters, Newsham Court, Pincent's Kiln, Calcot, Reading RG31 7SD

Members:
*(*present)*

* Councillor Lou Timlin	* Councillor Tricia Brown
* Councillor Owen Jeffery	* Councillor Harjinder Gahir
* Councillor Billy Drummond	* Councillor Mohammed Nazir
* Councillor Dennis Benneyworth	* Councillor Zafar Satti
* Councillor Greg Bello	

In Attendance: Katie Mills (Assistant Chief Fire Officer, ACFO)
 Graham Britten (Monitoring Officer, MO) - Virtual
 Conor Byrne (Head of Finance and Procurement, HF&P)
 Angela Smith (Programme Officer & Inspection Manager)
 Grace Hawkins (Grant Thornton, External Auditor) - Virtual
 David Crease (Area Manager, Prevention and Protection, AM P&P)
 Jim Powell (Area Manager, Collaboration and Policy, AM C&P)
 Becci Jefferies (Head of Human Resources and Learning Development, HHR&L&D)
 Michaela Smith (Democratic Support Assistant, DSA)
 Lucy Greenway (Senior HR Adviser)
 Anna Smy (Data and Performance Manager, Intelligence, Risk and Performance)
 Tim Readings (Group Manager, Intelligence Risk and Performance Manager)
 Melissa Jackson (Performance Officer, Intelligence, Risk and Performance)

25. APOLOGIES FOR ABSENCE

No apologies for absence were received.

26. 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.

Action

27. MINUTES OF THE MEETING HELD ON 27 NOVEMBER 2024

Katie Mills, Assistant Chief Fire Officer (ACFO) stated the two actions captured in the minutes of the last meeting had been completed.

RESOLVED that the Minutes of the meeting on 27 November 2024, be approved as a true record to be signed the Chair.

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

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

29. ANNUAL GOVERNANCE STATEMENT 2023/24

Angela Smith (Programme Officer & Inspection Manager) reported that Royal Berkshire Fire Authority (RBFA) is responsible for ensuring that its business is conducted in accordance with relevant legislation, standards and that public money is safeguarded and accounted for.

She explained that local authorities are required to prepare an annual governance statement to report publicly the extent they comply with their own governance. This includes how RBFA have monitored and evaluated their governance arrangements, and on any planned changes in the coming months. The prepared Annual Governance Statement for 2023/24 explains how RBFA have complied with the framework and meets the requirements of Regulation 6 of the Accounts and Audit Regulations 2015.

The Chair asked for '23/24' to be added into the header on Appendix A after the words 'RBFA Annual Governance Statement'

PO

The Vice-Chair moved the recommendations, and it was seconded by the Chair.

RESOLVED that the Annual Governance Statement for 2023/24 be agreed.

30. EXTERNAL AUDIT UPDATE AND APPROVAL OF THE 2023/24 ACCOUNTS

Conor Byrne (Head of Finance and Procurement, HF&P) said the Core Financial Statements found on page 27 detailed the movement in reserves for 2023/24, including opening and closing balances, Unusable Reserves and the General Fund Balance was £2.267 million. Earmarked Reserves increased by £912K, included in that amount was a £113K surplus. Capital Receipts Reserve increased by £110K to £6.248 million, and the total Usable Reserves increased by just over a million pounds. He confirmed the fund was in a healthy position

ending the year on £16.23 million. Unusable Reserves decreased by £7.32 million, due to movement from year to year. £5 million of the figure relates to the way pensions are accounted for (due to statutory calculations) and the remaining £2.5 million related to property valuation.

He then referenced page 29 the Comprehensive Income and Expenditure Statement. The Surplus or Deficit on the Provision of Services showed a deficit of £4.256 million and page 33 showed the reconciling adjustment of £5.168 million to get back to the general fund position. The main difference was due to pension adjustments and the way these are accounted for.

The Balance Sheet on page 30 showed an unusable reserve balance of £224 million, primarily due to the pension liability of £279 million. The Government gives the Service a top-up grant each year to plug the difference in employee and employer contributions and monies paid out in pensions by the Service. The Fire Fighters pension is not funded, and the government is meeting the liability on an annual basis. In comparison the Local Government Pension Scheme (LGPS) this is backed by assets which should cover the liability over the medium term.

Conor Byrne reassured members that in terms of reserves, the Service was in a healthy position.

In response to the Vice-Chair's question on unusable reserves, Conor Byrne explained the changes related to actuarial value and assumptions. Government Actuary Department (GAD) assumptions were updated in 2022, whilst previous years liabilities were based on 2020 assumptions.

Grace Hawkins (Grant Thornton, External Auditor) said that the Value for Money Report and Audit Findings Report 2023/24 had been presented to the Committee at the last meeting. She confirmed the sign-off of the accounts by EY has taken place, the Letter of Representation has been received, and that Grant Thornton have recorded no further findings. With these now in place Grant Thornton should be able to present their opinion prior to the backstop date of 28th February 2025.

The Chair asked a question about timescales, Conor Byrne replied that the normal process would see the accounts signed off prior to the next Committee meeting. However, as the next meeting takes place after the backstop date (28 February 2025) he stated the recommendation of the report was seeking the Committee to authorise him to sign off the accounts in consultation with the Audit and Governance Committee Chair, Vice-Chair.

In answer to questions from Councillor Nazir and Vice-Chair on timings and Grant Thorntons opinion, Conor Byrne advised it would be a disclaimed opinion on the basis that the previous two years accounts were not audited by EY due to resourcing issue. He added, the process of building back assurance had begun. Grace Hawkins stated Grant Thornton was liaising with the Financial Reporting Council and National Audit Office about the non-audited accounts and assurance issue. She will update Conor Byrne accordingly and would aim to

remove the disclaimed position over an estimated three years.

The Vice-Chair moved the recommendations, and it was seconded by the Chair.

On being put to the vote, it was **RESOLVED** that:

- 1) The verbal update from the Auditors be noted; and
- 2) The Letter of Representation for 2023/24 be approved; and
- 3) The 2023/24 Statement of Accounts be approved.

The Chair moved the following recommendation, and it was seconded by the Vice-Chair.

On being put to the vote, it was **RESOLVED** that:

- 4) Authorisation be given to the Head of Finance and Procurement, in consultation with the Chair and Vice Chair of Audit & Governance Committee, to make any minor alterations and sign the Accounts once the audit has been completed.

Grace Hawkins left the meeting after the item was discussed and voted on.

31. STATEMENT OF ASSURANCE 21/22, 22/23 AND 23/24

Angela Smith (Programme Officer & Inspection Manager) stated RBFA Statement of Assurance provide judgements on the adequacy of arrangements associated with financial, governance and operational matters. In addition to which, a judgement is made on adherence to the Fire & Rescue National Framework. An internal assessment was conducted by RBFRS Officers and the Programme Office against relevant criteria. The audit backlog impacted the approval of the Statement of Accounts by the Committee for years 2021/22, 2022/23 and 2023/24, however the backlog has now been resolved.

In response to a question from Councillor Nazir about the delay, Conor Byrne (Head of Finance and Procurement, HF&P) answered this was due to an EY auditing resource issue. RBFRS were waiting for the issue to resolve itself and it was not clear until recently that EY would not be auditing the accounts.

The Chair found a couple of inconsistencies in the document which were:

- On page 57, one of the links within the document were not working. Angela Smith said she would investigate this.
- On page 79 the last bullet point appeared to be missing some text as it read 'All protection and prevention activities are subject to both internal quality assurance'. Katie Mills (Assistant Chief Fire Officer, ACFO) confirmed the word 'both' needs to be removed.

PO

The Vice-Chair moved the recommendation, and it was seconded by the Chair. On being put to the vote, it was **RESOLVED** that:

- 1) That the summary judgements within the Statement of Assurance for each of the four key areas of Finance, Governance, Operations and delivering the National Framework be noted.
- 2) It be agreed the Statement of Assurance 2021/22, 2022/23 will be finalised and re-published by the Director of Corporate Services, following the conclusion of the audit of the Statement of Accounts 2021/22, 2022/23; and
- 3) It be agreed the Statement of Assurance for 2023/24 for publication, in consultation with the Chair of the Audit and Governance Committee.

32. NEW CONTRACT STANDING ORDERS AND REVISED FINANCIAL REGULATIONS

Conor Byrne (Head of Finance and Procurement, HF&P) advised this report was proposing new Contract Standing Orders and revised Financial Regulations.

The Contract Standing Orders, Appendix A, had been completely re-written to comply with the Procurement Act 2023 which comes into force on 24 February 2025. The act introduces greater flexibility into the procurement process.

The objectives of the Act places greater emphasis on delivering value for money, maximising public benefit and being seen to act with integrity. To achieve these objectives the Act introduces greater flexibility in the procurement process, but this may lead to increased risk of legal challenge if suppliers are dissatisfied with the procurement process or outcomes. To assist with transparency, the Act introduced new requirements for publishing notices throughout the procurement contract lifecycle, but this may lead to the administrative process becoming more burdensome.

The Act also strengthens provisions as to when suppliers can be excluded from the procurement process meaning that authorities would need to closely manage contractual arrangements.

This is a radical overhaul of public procurement process, and it is hoped that this will yield benefits in the medium term, in the short term it will require a large investment in time and resource, to ensure compliance and to limit the risk of legal challenge.

The Financial Regulations have been updated, these relate to references to the current governance structure, policies, strategies, and plans and are shown as tracked changes in Appendix B.

The Chair referencing Appendix A and B asked the following questions:

- On page 128, point 1.16.1 states that all advertised procurements will only be shown digitally, and the Chair asked whether these could be placed in journals or via QR codes to widen the audience. Conor Byrne confirmed this is linked to the Procurement Act as there is an increased

	Action
need for procurement activity to be on a central platform giving visibility to the Government on pricing within the public sector. - On page 139, point 4.3.5 it reads that 'At Award Stage, in all covered procurements, the quality, social value, and price evaluation will be carried out independently', the Chair queried the word independently and by whom. Conor Byrne confirmed it meant independently in terms of evaluation panels - panel members would conduct the evaluation independently of other panel members. He agreed with the Chair's request to add additional wording in the sentence for clarification. - On page 141, point 5.2.1, the word meeting should read meetings, Conor Byrne confirmed he would correct this. - On page 162, point 3.3, the abbreviation should read CRMP not IRMP, Conor Byrne confirmed he would correct this. Katie Mills (Assistant Chief Fire Officer, ACFO) gave her thanks to Conor Byrne and his team for the work that has gone into these papers. The Chair added her thanks on behalf of the Committee. The Vice-Chair moved the recommendation, and it was seconded by Councillor Drummond. On being put to the vote, it was RESOLVED that: 1) The Audit and Governance Committee agree and recommend to the Fire Authority; 2) The new Contract Standing Orders as set out in Appendix A be approved; and 3) The amended Financial Regulations as set out in Appendix B be approved. 33. PAY POLICY STATEMENT 2025/2026 Lucy Greenway (Senior HR Adviser) reported in line with Section 38 (1) of the Localism Act 2011, RBFRS are required to prepare and publish a Pay Policy Statement each financial year containing information on remuneration for all staff as at 31st October 2024. Apart from standard annual updates to the budget, population of Berkshire, staff figures, pay awards and the pay multiple, it has not been necessary to amend the format of the Pay Policy Statement for 2025/2026, it has only been necessary to include a small number of updates to the following areas - car provision, on-call allowances and staff uniform. The Chair moved the recommendations, and it was seconded by the Vice-Chair. On being put to the vote, it was RESOLVED that the draft Pay Policy Statement for 2025/2026 (Appendix A) be recommended to the Fire Authority for approval. 34. DISCIPLINE POLICY	HF&P

Lucy Greenway (Senior HR Adviser) reported the Audit and Governance Committee's Terms of Reference require the Committee to approve and monitor the effectiveness and outcomes relating to several of the Authority's policies including the Disciplinary Policy and the Grievance, Bullying and Harassment Policy. Both policies have been reviewed and representative bodies have been consulted on the proposed changes.

The following additions have been made to the Disciplinary Policy - considerations for staff who are neuro-divergent, behaviour outside the workplace and when this can become a disciplinary matter, update the paragraph relating to police investigations to ensure consistency with the Criminal/Traffic Offences Policy, addition of a link to the Staff Safety Risk Assessment and an update to the section on recording Disciplinary/Investigation meetings.

The following additions have been made to the Grievance, Bullying and Harassment Policy - behaviour outside the workplace, individual liability for acts of victimisation, power imbalances, revision of time limits for raising a complaint, link to the Staff Safety Risk Assessment, third party harassment in line with the Worker Protection Act and the inclusion of an appendix on the employee complaints process.

The Chair moved the recommendations, and it was seconded by the Vice-Chair.

On being put to the vote, it was **RESOLVED** that:

- 1) The Disciplinary Policy be approved; and
- 2) The Grievance, Bullying and Harassment Policy be approved.

35. GENDER, ETHNICITY AND EQUALITY PAY GAP

Lucy Greenway (Senior HR Adviser) reported the Service was required to publish Gender Pay Gap data in accordance with the Equality Act each year. She also stated that the Service had undertaken an Ethnicity Pay Gap report, which showed the pay gap between white staff and staff from ethnic minority groups. RBFRS has chosen to voluntarily publish the findings for the Ethnicity Pay Gap for the fourth year as there is currently no mandatory requirement to do this.

The calculations involved are very complex and prescriptive and use a snapshot of salary data as at 31st March 2024.

The mean gender pay gap was -3.17%, and the median was -8.19%, these remain below the national median average of 14.3%. A negative pay gap shows that females earn more than males. When compared to other Fire & Rescue groups RBFRS had the second lowest gender pay gap for the mean and the median.

Within the fire service pay is composed of several elements including

allowances and detachment payments meaning that quartiles can be very fluid and can change year on year. Mean and median pay gaps for each quartile are detailed in the report.

The Ethnicity Pay Gap has resulted in a figure of 0.90% for the mean and - 0.88% for the median, both figures have increased in favour of white staff this year, although to note for the mean, this equates to a 1p difference. There are no national comparison figures as there is no mandatory requirement to report these figures.

A negative pay gap shows that ethnic minority staff earn more than white staff, and the number of staff from ethnic minority groups are broadly consistent across all quartiles. When broken down into quartiles the gap differs significantly from the overall ethnicity pay gap due to pay variations and length of service.

The Service is satisfied that staff are paid for equal work and have access to the same opportunities. Although cultural barriers still exist, RBFRS are taking steps to identify trends and address this. Steps include positive action plans, equality impact assessments and the internship as well as others.

The Chair praised the amount of data in the report and Councillor Timlin was pleased to see that the Service didn't have a gender pay gap and was constantly looking to overcome potential barriers with a positive action plan.

The Chair moved the recommendations, and it was seconded by the Councillor Timlin.

On being put to the vote, it was **RESOLVED** that:

- 1) The details of the Gender Pay Gap Report shown in Appendix A be noted and agree it is published on the RBFRS website and on gov.uk; and
- 2) The details of the Ethnicity Pay Gap Report shown in Appendix B be noted and agree it is published on the RBFRS website.

36. EQUAL PAY AUDIT

Lucy Greenway (Senior HR Adviser) stated an equal pay audit was undertaken this year as recommended by The Equality and Human Rights Commission (EHRC) and the last report was carried out in 2022. Categories used include gender, ethnicity, age, disability and contract type. Data can be found in the report and results showed that overall employees are treated fairly regardless of their personal characteristics. Differences can be broadly attributed to the contract type an employee is conditioned to.

Basic pay is set nationally, and the pay differences reflect this – both Grey and Green book roles are subject to an established method of job evaluation to ensure that staff are paid for equal work of equal value.

Based on the mean average hourly rate pay results showed that females earn

slightly more than males, part time employees earn slightly more than full time employees and staff from an ethnic minority earn more than white employees. Pay reflects that experience is rewarded within the Service. These findings mirror the findings of the Gender Pay Gap and Ethnicity Pay Gap reports.

Allowance results showed these types of payments were mainly paid to Grey Book staff, were higher for males than females, and the proportion paid to white staff were higher than those paid to ethnic minority groups. Payments were made available to all staff based on their roles and the differences, in particular gender and ethnicity, were being addressed through the Equality Diversity and Inclusion (EDI) Action Plan.

Following on from the audit carried out in 2022 a review of detachment payments was undertaken to ascertain why males were detached more than females. The main reasons included specific skill requirements and driving and the results returned no pattern showing females were disadvantaged in terms of detachments. The review of detachments payments in 2024 had returned the same results.

Overtime results for Grey Book staff showed that overtime was equally shared amongst all types of workers and Green Book overtime was paid to a small number of staff in specialist roles.

Merit payments were subject to management discretion, were monitored and payment reasons were outlined in policies. As payments were made for a variety of reasons direct comparisons cannot easily be undertaken. The payments made are broadly reflective of the make-up of the workforce.

Green Book staff Spinal Point analysis was carried out for staff starting above the lowest starting point. The audit did not highlight any concerns and appointments above the bottom spinal point will continue to be monitored by HR to ensure consistency.

In conclusion Lucy Greenway confirmed that actions captured included monitoring equal pay, monitoring merit payments and reviewing potential barriers for underrepresented groups.

RESOLVED that the contents of this report and the actions arising out of the audit be noted.

37. DISCIPLINE AND COMPLAINTS EFFECTIVENESS 6 MONTH INTERIM REPORT 2024/2025

Lucy Greenway (Senior HR Adviser) explained the report detailed a six-monthly update on discipline and complaint effectiveness assessment from 1st April – 30th September 2024.

The number of discipline cases in the first two quarters of 2024/25 was broadly

consistent with previous years. No specific trends had been identified, only one case was completed within the timescale due to the complexity of the investigation and disciplinary training continues to be rolled out to all managers.

Complaint cases have continued to increase when compared to previous years, and no specific trends around the reasons for complaints had been identified. Complaints received via the 'Say-So' anonymous reporting line continue to be monitored. Investigations are undertaken by managers in addition to their day-to-day roles, to assist with workloads external investigators had been utilised for both discipline and complaint investigations.

Several procedures and processes are in place to ensure case management is effective and this continued to be monitored via the 'Developing an Effective Grievance and Discipline Action Plan'. In Q1 and Q2 these included reviewing transfer requests, investigation and hearing checklists and a training package to aid understanding the Behavioural Competency Framework (BCF).

Councillor Benneyworth thanked Lucy Greenway for a series of in-depth papers and said the report gave Members confidence that RBFRS was a responsible employer, and good practices were in place.

In answer to the Chair's question about demographics on page 243, Lucy Greenway stated team movements can be an unsettling, length of service was looked at when dealing with complaint cases to see if this was a contributing factor, and this was continually monitored.

RESOLVED that the details of the Discipline and Complaints Effectiveness Six Month Interim Report be noted.

38. QUARTERLY PERFORMANCE REPORT 2024-25 QUARTER 2 (JULY - SEPTEMBER)

Tim Readings (Group Manager, Intelligence Risk and Performance Manager) introduced the Quarterly Performance Report 2024-25 Quarter 2 and explained it contains data and contextual information from across the Service to allow oversight of performance and progress.

The report details performance across four quadrants: Service Provision, Corporate Health, Priority Programmes and Corporate Risk. Seasonal factors mean incident levels were usually at their highest in Q2, as stated, this was the case this year. The number of incidents in this quarter was very similar to the five-year average for this time of year.

Quadrant 1 is Service Provision and scrutinises performance against Service statutory obligations and the Service provision corporate measures as set out in the RBFRS Annual Plan 2024-25. Unfortunately, a fatality was recorded in West Berkshire, and a 'Hot Strike' (a series of Safe & Well visits) was completed on the back of this incident. Other points of note included an increased number of non-fatal fire casualties with six attributed to a single car fire. A 16% increase in

Safe & Well referrals were recorded, and 100% of Safe & Well visit referrals following a threat of arson were completed within 48hrs. Very high-risk referrals remained challenging due to complexities including reliance on agencies and family members to facilitate visits. A decline in response standard performance from Q1 and from the same period in 2023/24 was recorded and the Service failed to achieve target wholetime frontline appliance availability during Q2. On-call crewing remained problematic this quarter, however hub level exercises are on target, attendance level at Automatic Fire Alarms (AFAs) are starting to decline and customer experience levels were positive across the range of measures.

Councillor Drummond enquired why on-call recruitment was challenging and Tim Readings confirmed this was a national problem and the on-call fire model was old. Tim Readings explained changes in behaviours, residential and urban expansion, and time commitments has meant recruitment continued to be a significant challenge.

Councillor Benneyworth queried whether recent changes to the Pay Policy would influence recruitment. Becci Jefferies (Head of Human Resources and Learning Development, HHR&L&D) stated recent changes to National Joint Council (NJC) pay levels reflect the required time commitments, however she felt finance was not the main attraction to a post; it was the desire to commit to the community and career opportunities. In addition to a supplementary question from Councillor Benneyworth, Becci Jefferies reported Fire Fighters work on different duty systems, although the role and training remains the same. She added there is provision for Fire Fighters to move between duty systems when opportunities to fill post arise.

Katie Mills (Assistant Chief Fire Officer, ACFO) replied to the Vice-Chair's question about the support of on-call stations. She said the Service always needs to ensure they have appropriate arrangements in place and the CRMP is reviewed to ensure it adequately addresses risk. Using Crowthorne and Mortimer as an example, the Service has had on-call success with these stations who are contributing real availability to the Service.

Tim Readings moved onto Quadrant 2, Corporate Health - sets out how the Service monitor the management of critical resources e.g. People and Finance. The section includes a finance update and an update on Service progress against EDI objectives and presents performance against Corporate Health measures. Total days lost to sickness were significantly higher than the same period last year, this was mainly due to mental health which accounted for over 50% of total absence. HR have established several initiatives to support staff including upgrading the employee assistance programme and EDI objectives continue to progress well, with multiple initiatives making headway. In August, crews visited local places of worship and asylum hotels to ensure communities felt safe, they provided Fire Safety advice and advice to prevent fire being used as a weapon. Other highlights included another successful internship, a recruitment specialist to assist with Core Behaviours and Values and to ensure the Behavioural Competency Framework was a useful tool for staff, an uplift in community engagement activity and continued work on station facilities relating

to sleeping, washing and sanitary areas.

Councillor Timlin stated the Quarterly Performance Report detailed crew community engagement visits to Beavers and Scout groups and she wanted to remind the Service that there are Brownies and Guide groups too.

Quadrant 3 covered Priority Programmes and information in this quadrant allow RBFRS to monitor key projects and programmes of Service work. Within the Community Risk Management Plan (CRMP) progress in Priority 1 was mainly positive but resourcing issues have slowed progress. A review of the response model, a core component of Priority 3, had not commenced in this quarter. Work in other priority areas had progressed well and People Strategy reporting under the People Pillar was positive with most measures being reported as green and on target. Capital asset reporting was positive, and further work was underway to address issues.

The Chair queried heat decarbonisation which was detailed on page 37 and asked whether certain station buildings were worse than others. Conor Byrne (Head of Finance and Procurement, HF&P) confirmed work needs to be done to ageing stations, project planning began a while ago and was linked to Salix funding. A paper went to Management Committee which detailed costs, however further investigation had shown more work than was previously thought will also need to be carried out.

The final Quadrant covers assurance. This includes information that provide an assessment of corporate risks that may impact on the delivery of RBFRS objectives and included data and information from audit monitoring. The Corporate Risk Register published in the report was a lagging measure and does not show any recent updates. Strategic risks with high current scores were due to the volatility of operational staff numbers, the proportion of staff in development and organisational capacity. Work continues on the outcomes of the audit plan, there were 35 actions in total and 29 were either completed or on target. A set of measures were created on the back of the GDPR audit and will be included in Q3 Audit and Governance report. His Majesty's Inspectorate of Fire and Rescue Services (HMICFRS) completed the Service's inspection, and the Service is now waiting for the outcome report to see whether Areas for Improvement (AFI) have been closed to the inspectorate's satisfaction. The Service continues to implement Fire Standards which provide support in work areas with the aim to standardise practices across the sector, plans were being worked on and action plans were in place for those that are amber.

The Chair queried the age of some of actions on the audit plan on page 53. Katie Mills (ACFO) stated all open actions will remain on the plan. Some actions were completed and the status on the plan updated. Certain dates were from 2023 which will be investigated to ensure that there were still active or have been closed. All actions were monitored and once closed reported to the Audit & Governance Committee. Some actions are added yearly, whilst others were areas the Service feel would benefit from an internal audit.

ACFO

It was **RESOLVED**:

- 1) That the performance against Service Provision and Corporate Health measures for the targets agreed by the Fire Authority for 2024-25 be noted; and
- 2) That the progress made on the priority programmes be noted; and
- 3) That the position of corporate risk be noted.

39. FORWARD PLAN

RESOLVED that the Forward Plan be noted.

40. DATE OF NEXT MEETING

Monday 24 March 2025, 6.30pm at RBFRS Headquarters, Newsham Court, Pincents Kiln, Calcot, Reading RG31 7SD.

(The meeting concluded at 8:05pm)

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ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	24 MARCH 2025
SUBJECT	INTERNAL AUDIT UPDATE
LEAD OFFICER	CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT
LEAD MEMBER	N/A
EXEMPT INFORMATION	N/A
ACTION	FOR NOTE AND APPROVAL

1. EXECUTIVE SUMMARY

- 1.1 The Committee will receive an update on audit activity since the last Committee meeting and consider the Audit Plan for 2025/26.

2. RECOMMENDATION

The Committee is requested to

- 2.1 **NOTE** RSM's Progress Report and
- 2.2 **APPROVE** RSM's 2025/26 Audit Plan

3. REPORT

- 3.1 RSM has completed three audits since the last Committee meeting. The audits covered payroll, firefighter pension administration and risk information.
- 3.2 RSM issued a positive opinion for each of the three audits, stating that the Authority can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.
- 3.3 RSM's Progress Report is attached as **Appendix A**.
- 3.4 The Audit Plan for 2025/26 is attached as **Appendix B**.

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- 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 Sustainability: We will ensure that we provide a financially sustainable and environmentally friendly service to our communities.

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 2025/26 is estimated to be £65,535.

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. SUSTAINABILITY IMPLICATIONS

- 9.1 None

10. CONSISTENCY WITH DUTY TO COLLABORATE

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

11. PRINCIPAL CONSULTATION

- 11.1 The Chief Fire Officer has been consulted on the report.

12. BACKGROUND PAPERS

- 12.1 2024/25 Internal Audit Plan

13. APPENDICES

13.1 Appendix A – 2024/25 RSM Progress Report

13.2 Appendix B – 2025/26 RSM Audit Plan

14. CONTACT DETAILS

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

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ROYAL BERKSHIRE FIRE & RESCUE SERVICE

Internal Audit Progress Report

24 March 2025

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.

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KEY MESSAGES

The internal audit plan for 2024/25 was approved by the Audit and Governance Committee at the 25 July 2024 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.

We have issued three final reports as part of the 2024/25 internal audit plan since the Audit and Governance Committee meeting in November 2024:

- Payroll Provider - Dataplan 2.24.25 (**Reasonable assurance**)
- Risk Information 3.24.25 (**Reasonable assurance**)
- Fire Fighter Pension Administration 4.24.25 (**Reasonable assurance**)

A summary of the outcome of these reviews is provided in Section 1. [\[To discuss and note\]](#)

The draft Internal Audit Plan for 2025/26 is included on today's agenda [\[To note\]](#)

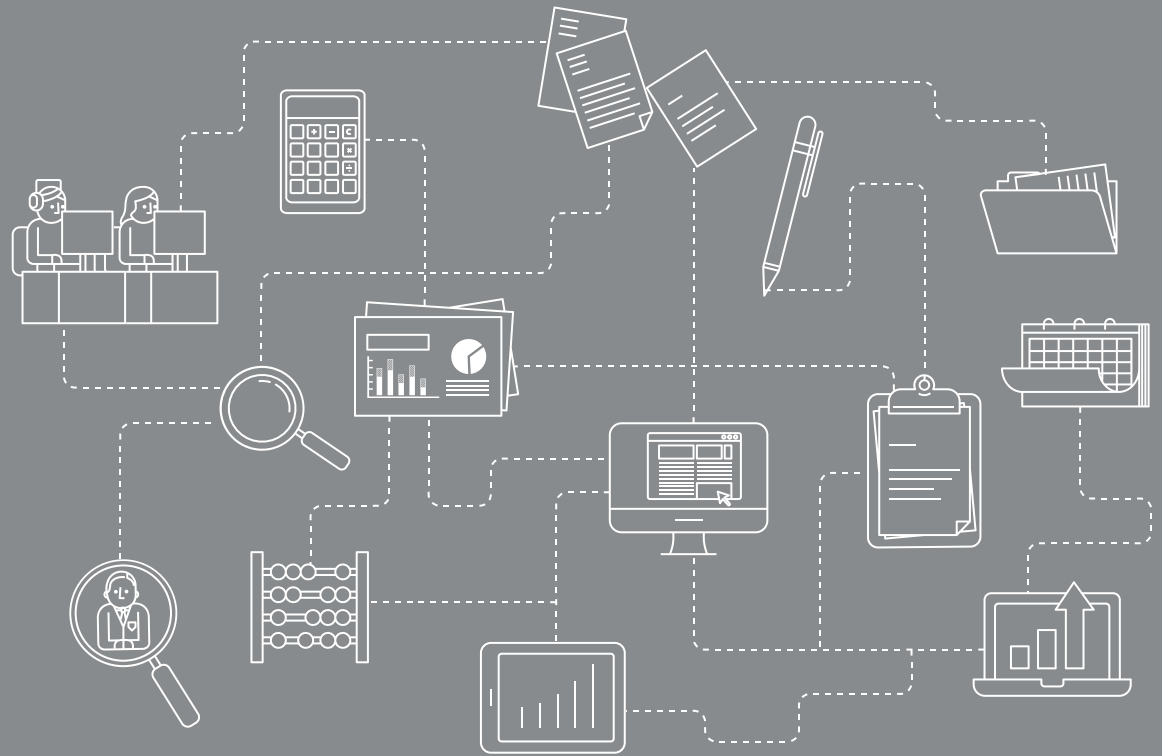
Details of the progress made against the 2024/25 internal audit plan are included at Appendix A. [\[To note\]](#)

We have issued the following client briefings to management prior to this Audit and Governance Committee:

- Emergency Services News Briefing – February 2025
- Global Internal Audit Standards in the UK Public Sector
- Emerging Risk Radar Spring 2025 [\[For information\]](#)

Final Reports

01



1 FINAL REPORTS

1.1 Summary of final reports being presented to this Committee

This section summarises the reports that have been finalised since the last meeting.

Assignment	Opinion issued	Actions agreed		
		L	M	H
Payroll Provider – Dataplan (2.24.25)				
Overall, our review found that Dataplan has well-designed and robust controls in place, which were largely being followed. We confirmed that the processes outlined in the procedure document, particularly those related to new starters, temporary changes, and pension contribution amendments, are being consistently applied, as demonstrated through our sample testing. Additionally, we identified several areas of good practice, including the thorough review and verification of payroll reports, timely actioning of pension contributions, and the efficient handling of tax code changes.				
However, we identified actions where existing controls could be enhanced, this included areas such as updating the current contract agreement, which had expired in May 2024. We noted that segregation of duties was not being maintained, as our sample testing had shown instances where the processor was also reviewing the changes they had made. We were informed by the Senior Payroll Executive that this was due to staff shortages and have since added additional support to the team. Additionally, we noted there was a request that had been received by Dataplan for an overpayment reimbursement which we confirmed was received through email and did not follow the standardised process which could lead to confusion of the validity of the change.	Reasonable assurance	0	3	0
Risk Information (3.24.25)				
Overall, we found a well-designed and consistently applied control framework in place for the collection, management and reporting of site-specific risk information. We noted the Service has Risk Information policies and procedures which are subject to periodic review. The IBIS system captures Risk Information with ongoing reviews performed per required frequencies. We also noted that there was adequate and consistent reporting on risk information to both the SDMT and SMB.				
However, we identified areas for improvement which included consideration of an optimal operational risk information system that forms part of the Service holistic approach to manage Risk Information, enhancement of quality control of the information input into IBIS, non	Reasonable assurance	0	4	0

Fire Fighter Pension Administration (4.24.25)

Reasonable assurance

3

1

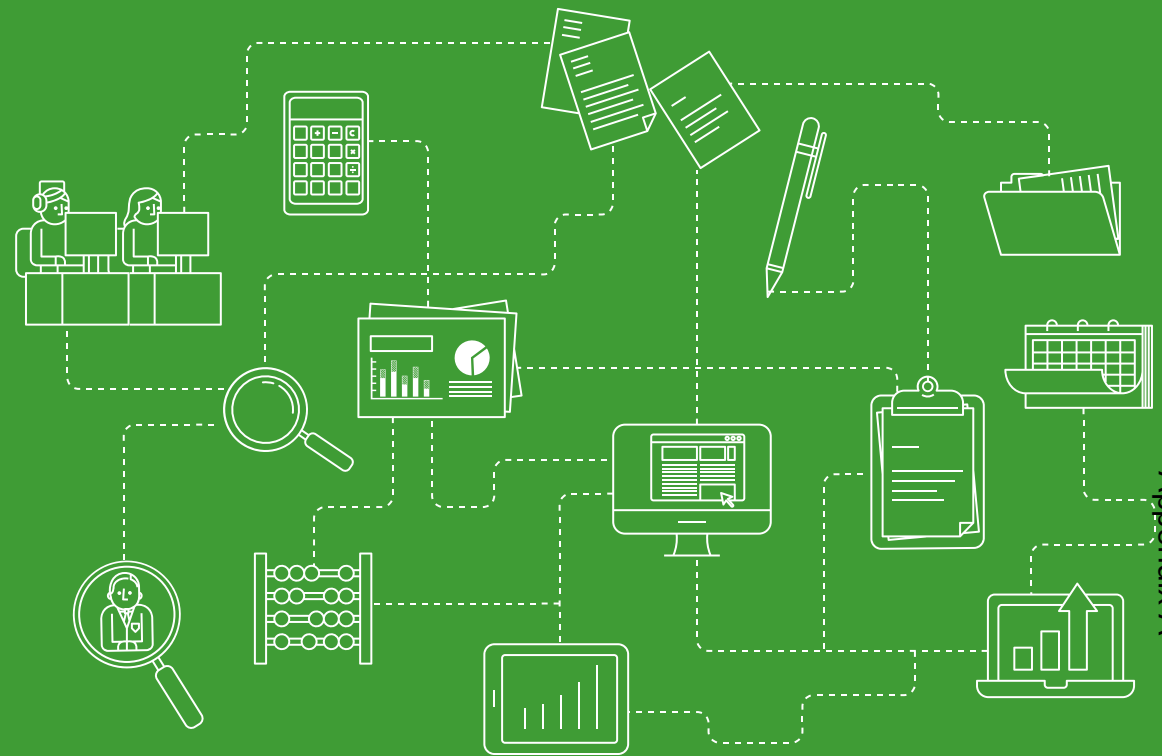
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We noted a weakness in relation to the need to update the WYPF UPM system to allow it to produce annual statements for all members (including those in scope of remedy) and check if any members are in breach of their annual allowances. We also identified a further three low priority management actions

Appendices

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Appendix A

APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2024/25

Assignment and Executive Lead	Status / Opinion issued	Actions agreed				Target Committee meeting (as per IA plan / change controls*)	Actual Committee meeting
		A	L	M	H		
Driving Licence Checks 1.23/24	Partial Assurance	3	1	1	1	December 2024	December 2024
Payroll Provider - Dataplan	Reasonable Assurance	0	0	3	0	March 2024	March 2024
Fire Fighter Pension Administration	Reasonable Assurance	0	3	1	0	March 2024	March 2024
Risk Information	Reasonable Assurance	0	0	4	0	March 2024	March 2024
Discipline and Grievance Handling	QA in progress					March 2024	
Operational Vehicle Compliance	Awaiting debrief					March 2024	
Key Financial Controls	Fieldwork in progress					July 2024	
Risk Management	17 March 2025					July 2024	
Follow Up	24 March 2025					July 2024	
Cyber	15 April 2025					July 2024	

Appendix A

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APPENDIX B: OTHER MATTERS

Detailed below are the changes to the audit plan:

There have been no agreed changes to the internal audit plan since the last Audit and Governance Committee.

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.

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.

2024/25 Annual Opinion

The Committee should note that the assurances given in our audit assignments are included within our Annual Assurance Report. In particular, the Committee should note that any negative assurance opinions or advisory reviews with significant weaknesses will need to be noted in the annual report and may result in a qualified or negative annual opinion. The negative opinion will impact, but will not in isolation qualify the year end opinion.

We have issued four final reports to date, three with a positive opinion and one negative opinion. This negative opinion will impact but will not in isolation qualify our opinion. We will continue to keep Officer updated on the remaining audits and any potential impact to our year end opinion.

APPENDIX C: KEY PERFORMANCE INDICATORS

	Delivery				Quality		
	Target	Actual	Notes*		Target	Actual	Notes
Audits commenced in line with original timescales*	Yes	Yes		Conformance with PSIAS	Yes	Yes	
Draft reports issued within 10 days of debrief meeting	10	4 / 4 (100%)		Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	Yes	
Management responses received within 10 days of draft report	10 days	1 / 4 (25%)	Driving License Checks was 38 days, Pensions and Risk Information were 22 days	Response time for all general enquiries for assistance	2 working days	2 days	
Final report issued within 3 days of management response	3 days	4 / 4 (100%)		Response for emergencies and potential fraud	1 working day	1 day	

Notes

This takes into account changes agreed by management and Audit Committee during the year. Through employing an agile or a flexible approach to our service delivery we are able to respond to your assurance needs.

FOR FURTHER INFORMATION CONTACT



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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. 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.

AUDIT OUTCOME OVERVIEW – PAYROLL PROVIDER - DATAPLAN

Background: A review of Payroll - Dataplan was undertaken as part of the approved Internal Audit Plan for 2024/25. The objective of the review was to allow management to take assurance that controls are in place and being applied for adequately delivering the payroll contract.

Royal Berkshire Fire & Rescue Service (RBFRS) has outsourced the processing of their payroll to West Yorkshire Pension Fund (WYPF) who have in turn subcontracted the payroll element to Dataplan. Dataplan has been a provider of payroll services for over 50 years and has been processing the payroll for RBFRS since April 2016. At Dataplan, the RBFRS payroll account is managed by a permanent team of two members of staff, consisting of the Senior Payroll Executive, and the team leader, who are also supported by other members of the Education team as required. Dataplan utilises Flexipay Payroll Software to manage the payroll. RBFRS and Dataplan utilise ePaysafe, an online payroll portal to share payroll related documentation including amendment notifications and monthly exception reports.

Conclusion: Overall, our review found that Dataplan has well-designed and robust controls in place, which were largely being followed. We confirmed that the processes outlined in the procedure document, particularly those related to new starters, temporary changes, and pension contribution amendments, are being consistently applied, as demonstrated through our sample testing. Additionally, we identified several areas of good practice, including the thorough review and verification of payroll reports, timely actioning of pension contributions, and the efficient handling of tax code changes. However, we identified actions where existing controls could be enhanced, this included areas such as updating the current contract agreement, which had expired in May 2024. We noted that segregation of duties was not being maintained, as our sample testing had shown instances where the processor was also reviewing the changes they had made. We were informed by the Senior Payroll Executive that this was due to staff shortages and have since added additional support to the team. Additionally, we noted there was a request that had been received by Dataplan for an overpayment reimbursement which we confirmed was received through email and did not follow the standardised process which could lead to confusion of the validity of the change.

Internal audit opinion:



Minimal Assurance



Partial Assurance



Reasonable Assurance



Substantial Assurance

Taking account of the issues identified, the Authority 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).

Audit themes:

We identified the following exceptions, resulting in the agreement of three medium priority management actions:

Contract Agreement

Through review of the current agreements between RBFRS, WYPF and Dataplan, we confirmed that the current agreements had expired in May 2024, and we were informed there was no contract extension in place. There is a risk that if contract extensions beyond May 2024 were not formally agreed, the arrangement may be operating outside of a valid contractual agreement whereby the provider cannot be held to account, potential resulting in financial and reputation risk. **(Medium)**

Segregation of Duties

Our sample testing of new starters, leavers, and amendments noted instances where segregation of duties were not in place between the staff actioning an RBFRS request and those reviewing the changes. The absence of an independent reviewer increases the risk that mistakes are more likely to occur, which could result in financial risk. **(Medium)**

Overpayments

From our sample testing of overpayments and underpayments, we found that in one instance of overpayment, an amendment was made to reduce the overpayment reimbursement. We confirmed the request had originally been processed, however, during the first revision of the payroll an amendment was made to overpayment reimbursement. The original amount was £62 which was reduced to £46, following payroll revisions, although at the time of the audit it was unclear why this had occurred. Following the debrief meeting, we obtained evidence to show the request had been made by RBFRS through email and we confirmed the correct changes were applied. If the request cannot be evidenced using the standard action sheets and stored centrally, there is a risk that inconsistent documentation could lead to confusion, errors, audit challenges, or disputes over the validity of the changes made. **(Medium)**

We found the following controls to be well-designed and consistently applied:

Operational Guide

We confirmed an Operational Guide to Royal Berkshire Fire Authority Payroll is in place at Dataplan. The Guide provides details on how members of staff are to process the monthly payroll. The Guide is updated on an ongoing basis and the procedure was last reviewed and approved in November 2024 with a next review date of October 2025.

User Access Rights

We reviewed user access for both ePaysafe and Flexipay and found that there were defined user roles and restricted access for sensitive functions such as BACS processing and director-level accounts. Additionally, we confirmed a review of access rights for ePaysafe was conducted by RBFRS.

Pension Contributions

The Flexipay system efficiently automates pension contribution calculations based on earnings and ensures accurate deductions. Our review of five pension change requests since April 2024 confirmed that all adjustments, including complex cases, had a completed Action 5 sheet and were completed accurately and in a timely manner.

Temporary Changes

From a report of temporary changes we noted there had been four temporary change requests since April 2024. We confirmed that all were processed accurately and in a timely manner, with appropriate documentation and segregation of duties in place. For one of the completed temporary changes, the temporary changes were correctly reverted, while the other three remain active.

Payroll Report

We reviewed payroll reports for August, September, and October 2024, including the Analysis of Pay, Paycheck, and Payslip Reports, and confirmed they were reviewed and approved by Dataplan and RBFRS staff. All approvals, including those authorising the payroll cycle and BACS payments, were documented, and the monthly payroll checking schedule was completed and signed off.

Tax Code Changes

We reviewed a sample of five tax code changes since April 2024 and confirmed that four were prompted by P60 notices from HMRC and processed accurately and promptly. In the remaining case, a tax code was appropriately updated for a leaver's final payment, and all payslips reflected the correct tax codes following the changes.

Year End Documentation

Through review of the evidence provided for the year end documentation we were able to confirm that:

- The month end Bacs file for March 2024 was created and processed in March 2024;
- The RTI File was submitted in March 2024 and was confirmed by HMRC that it had been processed and was 'ok';
- The Employees p60 files had been sent to RBFRS in May 2024; and
- An example of a tax code uplift from 1250L to 1257L had been applied to an RBFRS member.

SUMMARY OF MANAGEMENT ACTIONS

The action priorities are defined as*:

High
Immediate management attention is necessary.

Medium
Timely management attention is necessary.

Low
There is scope for enhancing control or improving efficiency.

Ref	Action	Priority	Responsible Owner	Date
1	Dataplan and RBFRS will review the current contract arrangements and ensure formal documentation exists for any continued service.	Medium	Adele Blackham – Director	31 December 2025
2	Dataplan will ensure there is a segregation of duties between who will action payroll requests and who will review the changes being made.	Medium	Senior Payroll Executive and Team Lead	Implemented
3	Dataplan will remind all staff involved in the actioning of payroll requests, that all supporting documentation for changes must be retained and stored centrally.	Medium	Senior Payroll Executive and Team Lead	Implemented

AUDIT OUTCOME OVERVIEW – RISK INFORMATION

Background: A review of Risk Information was undertaken as part of the approved Internal Audit Plan for 2024/25. The objective of the review was to allow the Service to take assurance around the systems in place for the collation of Site Specific Risk Information (SSRI) for the safety of firefighters. Risk information should be promptly available to officers on duty to ensure they are aware of any risks when attending an incident to maintain their safety and ensure the incident is addressed appropriately.

The Service has policies and procedures in place for Risk Information including technical guidance documents with sector specific information. Risk information is captured via the core system IBIS which captures operational risk information and protection risk information. Risk information is available to operational personnel via Mobile Data Terminals (MDT) which are linked to IBIS and fitted to the fire engines.

The Service are regularly updated on Risk Information issues via the Strategic Management Board (SMB) and Service Delivery Management Team (SDMT).

Conclusion: Overall, we found a well-designed and consistently applied control framework in place for the collection, management and reporting of site-specific risk information. We noted the Service has Risk Information policies and procedures which are subject to periodic review. The IBIS system captures Risk Information with ongoing reviews performed per required frequencies. We also noted that there was adequate and consistent reporting on risk information to both the SDMT and SMB.

However, we have identified areas for improvement which included consideration of an optimal operational risk information system that forms part of the Service holistic approach to manage Risk Information, enhancement of quality control of the information input into IBIS, non compliance to training requirements by service delivery staff and a pause in the information sharing protocol process between RBFRS and Thames Valley Fire Control Service (TVFCS).

Internal audit opinion:



Minimal Assurance



Partial Assurance



Reasonable Assurance



Substantial Assurance

Taking account of the issues identified, the Authority 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).

Audit themes: We identified the following exceptions, resulting in the agreement of four medium priority management actions:

Risk Information System

Our review identified instances where the Service Risk Information system IBIS requires multiple steps involving manual updating of Risk Information which is prone to data entry errors, omissions, or incorrect information that can lead to inaccurate risk assessments and decision-making. **(Medium)**

Risk Information updating process (Quality Assurance)

We could not confirm for both medium and high risk sites that SSRI forms and Tactical plans stored on the IBIS system were quality assured with regards to the information input into IBIS, as evidence of review had not been retained. **(Medium)**

Information sharing Protocol

We noted that the information sharing protocol between RBFRS and TVFCS had been on hold due to staffing issues. **(Medium)**

Training

We noted non compliance with mandatory SSRI training by service delivery staff, with the training records showing 258 completions and 206 non-completions since the course went live (November 2021) which indicates a 55.6% completion rate year to date. **(Medium)**

We noted the following controls to be well designed and operating effectively:

Polices and Procedures

The Service have in place an up to date and approved Operational Risk Information Policy, approved in October 2024 and technical guidance documents to support the processes for multi-occupied low, medium and high rise building and remote access to sit specific risk informaion, all of which we confirmed were available to staff via Siren.

Roles and Responsibilities

We confirmed through review that the Operational Risk Information Policy outlined the roles and responsibilities for key personnel accountable for the implementation of risk information including but not limited to the Risk Information and Emergency Planning Officer(s) (RIEPOs) and Operational personnel.

Ongoing reviews

Through review of our sample of 20 sites (10 medium risk sites and 10 high risk sites) we noted for medium risk sites, in all cases these had been recently reviewed and in date per the review timetable and all high risk sites were in date at the time of our review with due dates clearly outlined for the next review.

Through further review of the Operational Risk Properties Reassessments due register in entirety, of the 1030 properties only 30 were noted to be due for a review and through discussion with management we were advised either reassessments have been recently completed or properties have already been scheduled for a reassessment. We further noted reporting to the SDMT on the overdue visits for the period October and November 2024.

Specific Risk Information

We noted through review of a sample of 10 Special Risk Sites (High risk) detailed tactical plans were in place as per the Operational Risk Information Policy requirement. We also noted the tactical plans were reviewed after two years in eight cases the tactical plans had been recently reviewed and were in date for the next review. In the remaining two cases the tactical plans were last reviewed in 2022. Through discussion with the Risk Information & Emergency Planning Officer we were advised that visits for TP0005 and TP0010 have been completed and the Service were only awaiting information from the sites to complete the update.

New properties updates

We noted quarterly reports from Q1 and Q2 2024 for new properties that highlighted those that have not been assessed by fire crews were being prepared by the Service and had been shared with relevant stations to schedule visits.

Reporting

Through review of quarterly reports that were presented to the SMB in March and June 2024 (it was deemed that no update was needed in September and the December meeting had not yet occurred at the time of our review) we noted discussion of risk information including this being presented via the Service risk register.

We also noted discussion of risk information to the SDMT for July, October and November 2024. Through review of meeting minutes and agendas we noted this included discussion of low, medium and high-risk overdue premises visits, planned familiarisation visits, updates on new properties which have not been visited, REIPO reporting among others.

SUMMARY OF MANAGEMENT ACTIONS

The action priorities are defined as*:

High

Immediate management attention is necessary.

Medium

Timely management attention is necessary.

Low

There is scope for enhancing control or improving efficiency.

Ref	Action	Priority	Responsible Owner	Date
1	The Service will consider how IBIS can be adapted to incorporate and automate the process issues identified to allow seamless and fluid movement of risk information which in turn increases accuracy and effectiveness in terms of less manual updates. The Service will consider, as part of its ongoing ICT strategy, how it could deliver an optimal 'operational risk information system' that forms part of a holistic approach to how it manages premise risk information across all areas of Service Delivery.	Medium	Tim Readings – Group Manager Intelligence, Performance and Risk	27 February 2026
2	The Service will ensure all documentation used in risk information updating processes are retained as applicable. In addition, the Service will also consider enhancing quality control by automating the process to document management systems such as SharePoint to allow a singular document management system which allows information to be quality assured.	Medium	Tim Readings – Group Manager Intelligence, Performance and Risk	27 February 2026
3	The Service will ensure the Information Sharing Protocol process has been resumed with adequate reporting to the Service Delivery Management and monitor any identified gaps.	Medium	Tim Readings – Group Manager Intelligence, Performance and Risk	27 February 2026
4	The Service will ensure that all relevant service delivery staff complete their mandatory training with THE compliance rate monitored by appropriate committees, and any subsequent action plans followed up. This will include outlining a training compliance escalation process within the Operational Risk Information policy where non-compliance is noted. The Service will also ensure that the Mandatory training is robust and systemic and is completed by relevant staff and monitored.	Medium	Tim Readings – Group Manager Intelligence, Performance and Risk	27 February 2026

AUDIT OUTCOME OVERVIEW – FIRE FIGHTER PENSION ADMINISTRATION

Background: A review of Fire Fighter Pension Administration was undertaken as part of the approved Internal Audit Plan for 2024/25. The objective of the review was to allow management to take assurance that controls are in place and being applied for firefighter pensions.

Royal Berkshire Fire and Rescue Service (RBFRS) has outsourced the management of pensions for its firefighters since 2016 to the West Yorkshire Pension Fund (WYPF), which manages the pensions of all of their current employees and retirees. WYPF utilise an internally developed system called UPM to manage the pension administration process, maintain member profiles, send updates to members, and record invoices for overpayments. RBFRS has three pension schemes in progress which are provided through WYPF, these are the 1992, 2006, and 2015 Firefighter Pension Schemes.

At the time of our review, approximately 47% of active RBFRS members are 'in scope of remedy'. This refers to addressing past discrimination identified in the pension schemes. Specifically, this relates to the Sargeant judgment, which found that the protection given to some members of the Firefighters' Pension Scheme 2015 (FPS 2015) were age discriminatory. The WYPF is in the process of updating their UPM system to ensure that it is able to perform calculations in relation to the remedy cases.

Conclusion: Overall, we found a well-designed and consistently applied control framework in place to manage pension administration processes at WYPF. Starters, deaths, and leavers had been processed correctly, pension payment runs reconciled and mechanisms to recover overpayments had been put in place.

We noted a weakness in relation to the need to update the WYPF UPM system to allow it to produce annual statements for all members (including those in scope of remedy) and check if any members are in breach of their annual allowances. We also identified a further three low priority management actions.

Internal audit opinion:



Minimal Assurance



Partial Assurance



Reasonable Assurance



Substantial Assurance

Taking account of the issues identified, the Authority 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).

Audit themes:

We identified the following exceptions, resulting in the agreement of one medium priority management action:

Annual Allowance

We noted that in 2024/25, approximately 47% of active RBFERS members were in scope for remedy. Annual Benefit Statements (ABS) and Remediable Service Statements (RSS) needed to be calculated manually. However, the WYPF was unable to do so in a timely manner and missed the deadline. The updated plan is to send ABS and RSS by March 2025, capturing any annual allowance breaches. RBFERS was notified of the delay.

There is a risk that delayed ABS may prevent RBFERS from identifying members who exceed their annual pension allowance, potentially leading to penalties, resulting in financial losses. **(Medium)**

We noted the following controls to be well designed and operating effectively:

Remedy Cases

Through review of two remedy cases (since April 2024), we confirmed that for both remedy cases, the retirement notification was obtained from RBFERS, the retirement quote checklist was completed, the final pensionable pay was calculated, the retirement pack was sent to the member, the relevant forms and documentation was returned by the member, the retirement actual checklist was completed and checked, and the lump sum paid aligned to the pension claim advice letter. We also confirmed that the checklists were completed and reviewed by separate individuals.

New starters

Through review of a sample of five new starters since April 2024, we confirmed that all five were administered in line with the established process and for each member, the monthly return information was sent to WYPF by RBFERS, a welcome letter was issued to each member, and each member was recorded onto the UPM system.

Retirements

Through review of two retirement cases (non-remedy) since April 2024, we confirmed that both cases were administered in line with the established process. As such for both cases, the retirement quote checklist was completed, final pensionable pay calculated, retirement pack sent, relevant forms and documentation returned, retirement actual checklist completed and checked, and lump sum paid aligned with the pension claim advice letter. We confirmed that checklists were completed and reviewed by separate individuals.

Deaths

We reviewed a sample of five deaths since April 2024 and we confirmed all were administered in line with the process. All five had a death notification form, death certificate, evidence from family members (if applicable), and letters sent to families for further information and confirmation. We confirmed that the system was updated to reflect the changed member status to 'Deceased'.

Overpayments

Since April 2024, there were two overpayments totalling £3.8k, both included in the August, September, and October 2024 reconciliations. These overpayments were due to member deaths and were handled according to the Overpayment policy.

In addition, we confirmed that the WYPF had a robust screening process to capture pensioner deaths and prevent overpayments, including:

- monthly checks by Accurate Data company against the disclosure of death registration information (DDRI) scheme for UK deaths;
- National Fraud Initiative (NFI) screening every two years, with the last submission in October 2024 and results due in December 2024; and
- ad hoc NFI screening twice a year, last completed in June 2024.

Tax Code Changes

We confirmed that tax code changes were downloaded by the WYPF IT team direct from the HMRC and had been uploaded into the UPM system and matched to the member using details such as national insurance number, payroll number and name, any tax code changes associated to the member are automatically applied.

Payment Run

We confirmed that WYPF had monthly payroll instructions covering all relevant processes, last reviewed in April 2023. The 2024/25 payroll timetable was in place, including the key dates. We also confirmed that payrolls were appropriately authorised. In addition, WYPF emails sent to RBFRS for August, September, and October 2024 confirmed that Gross to Net reports, reconciliations, and supporting information were provided after each payment run. We also confirmed that monthly payroll checklists, SQL reports checklists, and BACS summary reports were consistently completed by WYPF.

We have also agreed three Low priority management actions, and these are documented within the detailed findings below.

SUMMARY OF MANAGEMENT ACTIONS

The action priorities are defined as*:

High
Immediate management attention is necessary.

Medium
Timely management attention is necessary.

Low
There is scope for enhancing control or improving efficiency.

Ref	Action	Priority	Responsible Owner	Date
3	WYPF will ensure that in line with the current plan the UPM is updated to enable the ABS and RSS calculation and that the statements are sent out to the members in line with the updated deadline. The WYPF will also make sure that all active members who are in scope for remedy have their annual allowance checked and any necessary taxes are paid.	Medium	WYPF IT	31 March 2025

Emergency Services News Briefing

February 2025



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Introduction

In this edition of our news briefing, we draw attention to some of the key developments and publications in the sector, including His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) recent review of the police response to public disorder, the government's policing reforms and newly announced funding. Additionally, we cover the new fire and rescue service inspection programme starting in June 2025 and the National Fire Chiefs Council's participation in a global fire safety initiative.

Police

The police response to the public disorder in July and August 2024

HMICFRS has published its review, commissioned by the Home Office, of the police response to public disorder in the summer of 2024. The first part of the review (tranche 1) examined the police service's Public Order Public Safety (POPS) capacity and capabilities, their ability to mobilise officers across different areas, and the impact of repeated exposure to disorder on officers' well-being and resilience. Key findings from the review include:

- the National Police Chiefs' Council (NPCC) mobilised public order officers effectively, but the decision to implement the national mobilisation plan was made too late;
- there were information gaps, leading to some deployment decisions being made without adequate intelligence;
- while national training standards and command structures were well-established, there were concerns about the initial dress code of officers, which could have left them vulnerable to injury; and
- the report emphasised the importance of better utilising the National Police Well-being Service to support officers during such challenging times.

HMICFRS has made three main recommendations for chief constables and forces to enhance their capacity and capability to respond to widespread violent disorder, improve the mobilisation of POPS resources, and enhance overall preparedness.

Recommendations include:

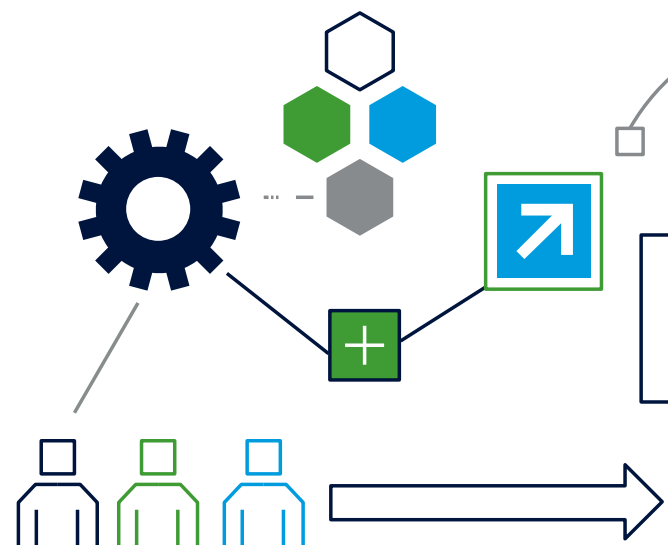
- develop a plan to improve the police's ability to handle widespread violent disorder;
- give the NPCC POPS lead full authority over national strategy and deployment, improving regional information centres, and upgrading technology for resource management; and
- improving well-being support for officers and staff, such as establishing protocols with ambulance services and hospitals, ensuring access to basic needs during operations, and providing additional support for officers in hostile incidents.

HMICFRS has also published the [terms of reference](#) for the second part (tranche 2) of the review of policing public disorder which focuses on further examining the police service's preparedness, response, and resilience in handling widespread violent disorder. The report is due to be published later this year.



Questions for committee's consideration

- Is the Audit Committee assured that the Force has taken action to address the recommendations from the HMICFRS report?



Home Secretary announces major policing reforms

Yvette Cooper, Home Secretary, has announced significant reforms aimed at improving police performance and public safety. Key initiatives include creating a new Home Office unit to monitor police performance, focusing on high-priority areas such as tackling violence against women and girls, knife crime, and improving neighbourhood policing. The reforms also introduce a Neighbourhood Policing Guarantee to ensure officers spend more time being visible and accessible in communities. Additionally, there will be a focus on police standards, with data on misconduct, vetting, and disciplinary procedures collected, monitored, and acted on to ensure forces are rooting out those who are not fit to serve and help restore the public's trust in their local officers. These measures are part of a broader effort to enhance public trust and ensure the police are better equipped to handle modern challenges.

The initiative builds on a government commitment to give HMICFRS more power to intervene in failing forces and supports ongoing efforts by the College of Policing and Police and Crime Commissioners (PCCs) to boost standards and drive improvement.

Questions for committee's consideration

- What are the assurance mechanisms in place to provide assurance that the Force has responded appropriately to these reforms?
- What action will the Force be taking to ensure officers spend more time being visible and accessible in communities?

Multi-agency responses to serious youth violence: working together to support and protect children

The report, published by HMICFRS, Ofsted, the Care Quality Commission, and HM Inspectorate of Probation, examines how local partnerships and services respond to children and families affected by serious youth violence. The findings are based on six Joint Targeted Area Inspections (JTAs) conducted between September 2023 and May 2024. The inspections focused on three main themes; strategic responses to serious youth violence, work with children affected by serious youth violence and child criminal exploitation, and interventions to improve safety for children and communities.

The inspections highlighted the need:

- for better strategic planning;
- improved multi-agency collaboration;
- enhanced support for children at risk; and
- addressing the links between serious youth violence and child criminal exploitation.

Recommendations are made to improve practice, knowledge, and understanding among agencies involved in protecting children from serious youth violence.

Questions for committee's consideration

- How will you be assured that the Force's partnership working will achieve better outcomes for the public?

Funding boost for police to keep streets safe

The Home Secretary has announced a £1bn funding boost for police forces in England and Wales to enhance public safety and restore neighbourhood policing. This increase will bring total police funding to £19.5bn in 2025/26. Most of the funds, up to £17.4bn, will be allocated to PCCs to tackle local crime, reduce antisocial behaviour, and apprehend persistent offenders. This includes a significant rise in the police core grant and new funding to recruit 13,000 additional neighbourhood officers, community support officers, and special constables.

Additionally, £140m will be invested in Counter Terrorism Policing to ensure they have the necessary resources to address threats and protect the public. The funding aims to address financial and operational challenges faced by police forces, improve efficiency, and deliver the government's Safer Streets mission.

Police workforce statistics

The Home Office has published the latest police workforce statistics for England and Wales, as of 30 September 2024. The total police workforce was 236,655 full-time equivalents (FTE), a slight increase of 0.2% from six months earlier. This includes 146,868 FTE police officers, a decrease of 0.6% from March 2024. Police staff and designated officers also totalled 82,371 FTE, up by 1.8%.

Amendments to the Police Regulations 2003

The Home Office has published details of the amendments that have been made to the Police Regulations 2003. The amendments are detailed in two circulars.

- [Circular 008/2024](#): This circular includes changes to determinations under regulation 35, specifically related to expenses. The amendments, effective from 1 January 2025, cover reimbursement of medical charges for injuries received in the line of duty, removal expenses for officers relocating, and other related expenses.
- [Circular 009/2024](#): This circular addresses amendments under regulation 10B, which relates to the conditions and procedures for officers rejoining a police force after leaving.



Questions for committee's consideration

- Have Force policies and procedures been updated in respect of changes to Police Regulations?



Questions for committee's consideration

- How does the proportion of police officers to total workforce in your Force compare to the national average?



Performance framework

The Independent Office for Police Conduct (IOPC) has published its monthly performance framework, highlighting its progress in meeting priorities. The framework aims to increase public awareness and confidence in the complaints system. Key performance indicators include resolving complaints against the IOPC within 20 working days and monitoring the percentage of complaints made by various demographic groups. The framework also emphasises delivering fair outcomes that hold police accountable. Targets include completing 85% of core investigations within 12 months and deciding on the mode of investigation for all cases within an average of five working days.

Oversight newsletter

The IOPC has published its latest oversight newsletter providing an update on its work. The newsletter highlights several new investigations into serious incidents involving police conduct. It also emphasises the IOPC's commitment to learning from these investigations to improve policing practices. Recent recommendations made to police forces aim to address systemic issues and prevent future incidents. Additionally, the newsletter details the IOPC's community engagement efforts to build trust and ensure that public concerns are heard. Performance metrics are also provided, highlighting the timeliness of investigations and the implementation of recommendations by police forces.

Fire

Fire inspectorate emphasises that effective leadership is key to making improvements

Roy Wilsher, His Majesty's Inspector of Fire and Rescue Services, has highlighted the importance of leadership in tackling issues such as cultural shortcomings and misconduct management. He spoke at a recent event which was joined by chief fire officers and fire authority chairs from across England. Mr Wilsher acknowledged the progress made by some services but emphasised that further reform is necessary.

Representing the UK at global fire safety initiative

The National Fire Chiefs Council (NFCC) represented the UK at the launch of the '1 Billion Readiness' initiative by the Dubai Civil Defence. This global programme, taking place between 2025 and 2027, aims to train and raise awareness among one billion people worldwide on fire prevention techniques. The event, held in Dubai, brought together FRSSs from 34 countries and 18 major firefighting organisations.

Phil Garrigan, NFCC Vice-Chair and Chair-elect, highlighted the opportunity for the NFCC to contribute to global fire prevention efforts and enhance fire safety awareness within UK communities. The UK will also host the World Fire Congress in 2026, further demonstrating its leadership in international fire safety.

Fire and rescue services inspection programme and framework

Following its [consultation](#), HMICFRS has published the fire and rescue services (FRSSs) inspection programme and framework commencing in June 2025. The inspection programme and framework aims to evaluate and report on the effectiveness and efficiency of England's 44 FRSSs, providing the public with information to compare performance and track improvements. The new framework includes a five-tier grading system, removal of pillar judgments, and a 'fast-tracked process for addressing public safety risks.'

Recent inspections highlighted the need for stronger leadership and enhanced skills in managing change, as well as addressing cultural issues and misconduct. However, progress has been observed in raising awareness of behaviour standards and implementing the Core Code of Ethics. The final reports are expected to be published in summer 2025.



Questions for committee's consideration

- Do you have oversight of the Fire and Rescue Service's expected performance against the framework and are plans in place to address any under-performance?

Remediation acceleration is welcome, but faces significant practical challenges

The NFCC has welcomed the [government's plan](#) to accelerate the removal of unsafe cladding from buildings, recognising it as a crucial step towards enhancing public safety and preventing future tragedies. However, the NFCC also highlighted significant practical challenges in achieving these targets. One of the main issues is the shortage of skilled professionals needed to carry out the remediation work. FRSS are already under pressure to meet their statutory obligations, and without a coordinated, long-term strategy to address workforce shortages, there is a risk of overstressing resources. The NFCC calls for a collaborative approach involving local authorities, industry leaders, and training providers to build workforce capacity and ensure sustainable building safety improvements.

Fire and rescue incident statistics

The Home Office has published its latest fire and rescue incident statistics for England, covering the year ending September 2024. Key statistics include:

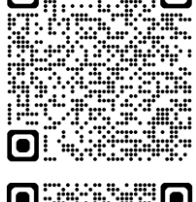
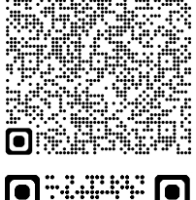
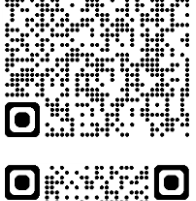
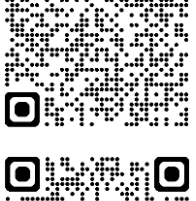
- fire and rescue services attended 591,676 incidents, a 4.8% decrease from the previous year;
- the total number of fires attended was 143,625, marking a significant 23% reduction compared to the previous year;
- of all incidents attended by fire and rescue services, fires accounted for 24%, fire false alarms for 42%, and non-fire incidents for 34%; and
- despite the overall reduction in incidents, there were 278 fire-related fatalities, which is slightly up from 273 the previous year.



Questions for committee's consideration

- How does your Fire and Rescue Service compare to these national statistics?

References

	The police response to the public disorder in July and August 2024		Fire and rescue services inspection programme and framework
	Home Secretary to announce major policing reforms		Fire inspectorate emphasises that effective leadership is key to making improvements
	Multi-agency responses to serious youth violence: working together to support and protect children		Representing the UK at global fire safety initiative
	Funding boost for police to keep streets safe		Remediation acceleration is welcome, but faces significant practical challenges
	Police workforce statistics		Fire and rescue incident statistics
	Amendments to the Police Regulations 2003		
	Performance framework		
	Oversight newsletter		

Further information

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Application Note Global Internal Audit Standards in the UK Public Sector

January 2025

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Global Internal Audit Standards in the UK Public Sector

The Application Note 'Global Internal Audit Standards in the UK Public Sector' is being adopted by the Relevant Internal Audit Standard Setters (RIASS) from 1 April 2025. It follows a period of consultation, and on the advice of the UK Public Sector Internal Audit Standards Advisory Board (IASAB), the Application Note should be applied in conjunction with the Global Internal Audit Standards published by the Institute of Internal Auditors. It includes key requirements and interpretations that are crucial for implementing the Standards within the practice of internal audit in the UK public sector.

Agenda Item 5
Appendix A

Overview of the Standards

The RIASS have determined the Global Internal Audit Standards are 'a suitable basis for the practice of internal auditing', subject to interpretations and requirements. Whilst the section on 'Applying the Global Internal Audit Standards in the Public sector' is welcome, the Application Note provides UK public sector specific context and additional requirements.

Internal auditors must adhere to the requirements of the Global Internal Audit Standards and the International Professional Practices Framework. Throughout 2024, internal audit providers have been transitioning to the Standards, which became effective on 9 January 2025. The current Public Sector Internal Audit Standards have been in place since 2017. From 1 April 2025, auditors in the public sector must adhere to the Application Note, in addition to the requirements of the Global Internal Audit Standards.

The IASAB will periodically review the Application Note. This includes consideration of any Topical Requirements that are relevant to the public sector.

We have published several client briefings on the Global Internal Audit Standards and the requirements.

- Overview of the Global Internal Audit Standards.
- Quality Assurance and Improvement Programme.
- Key Stakeholder Requirements in Domain III.
- Assessing Readiness and Action Plans.

Please get in touch with your usual RSM contact to request a copy.

Global Internal Audit Standards in the UK Public Sector

Key interpretations and requirements

The Application Note includes several requirements and interpretations in the context of the UK public sector, summarised as follows.

- Alongside the requirements in the Global Internal Audit Standards in Domain II: Ethics and Professionalism, internal auditors must apply the Seven Principles of Public Life (the 'Nolan Principles').
- Auditors in the UK public sector need to understand when they are required to share or publish information. They should be familiar with their organisation's policies and procedures for publishing certain information, as well as any statutory obligations to do so.
- In meeting the requirements of Standard 9.1 Understanding Governance, Risk Management and Control Processes and Standard 13.4 Evaluation Criteria, auditors must recognise the importance of value for money.
- With the legal and regulatory structures across the public sector, where the chief audit executive is unable to co-ordinate with other assurance providers, the barriers must be set out to the board.
- Where a board does not have authority over budgets, this can hinder the chief audit executive's ability to seek additional funding due to other organisational priorities. To comply with Standard 8.2 Resources, the chief audit executive should develop a resource strategy that proposes practical solutions for the board's consideration.
- Where the chief audit executive is unable to develop a strategy to obtain sufficient resource to address shortfalls, there is no expectation to comply with Standards 10.1 to 10.3, Principle 10 Manage Resources. The chief audit executive must inform the board of the effect of insufficient resources and highlight any options to mitigate the impact. If internal audit's ability to fulfil its mandate is at risk, the board must also be informed.
- The chief audit executive must provide an overall conclusion on governance, risk management and control annually, with the conclusion informing internal audit planning in alignment with Standard 9.4.
- The results of internal quality assessments are to be reported annually and include any action plans to address non-conformance.
- The chief audit executive is to be qualified, holding a professional qualification such as CMIIA, CCAB or other equivalent qualification that includes training on the practice of internal audit. They should also have suitable experience.
- At least one individual within the external quality assessment (EQA) team should hold the skills and qualifications as that required of the chief audit executive. An EQA assessor is expected to understand the Global Internal Audit Standards in line with an individual with the Certified Internal Auditor designation, including how the standards are applied to the UK public sector.

Domain III Governing the Internal Audit Function sets out important 'essential conditions' for the board and senior management. When implemented they enable the internal audit function to be effective and fulfil its purpose. Given the unique governance and organisational structures in the public sector, internal audit functions may need to adapt some standards to achieve the same outcomes. These alternatives must be approved by the board or audit committee and, if permanent, must be explained in the Charter.

Global Internal Audit Standards in the UK Public Sector

Our internal audit services

In transitioning to the Global Internal Audit Standards, during 2024 we have updated our manuals, reports, charter and mandate, and trained our people. This ensured our preparedness and conformance with the new standards.

As a leading provider of internal audit services to the public sector we have carefully considered the requirements of the Application Note Global Internal Audit Standards in the UK Public Sector. With the Public Sector Internal Audit Standards being replaced, our charter and reports will be updated, applicable from 1 April 2025.

Having reviewed the interpretations and requirements, our internal audit services align with the intent of the Global Internal Audit Standards in the UK Public Sector.

Our last EQA 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. Our next EQA is due to take place in 2026 and will reflect the requirements of the Global Internal Audit Standards in the UK Public Sector.

Further information

Access the Application Note Global Internal Audit Standards in the UK Public Sector at: <https://www.iasab.org/standards>

Access the Global Internal Audit Standards at: <https://www.theiia.org/en/standards/2024-standards/global-internal-audit-standards/>

Should you have any questions regarding the Global Internal Audit Standards in the UK Public Sector, what it might mean for you, or our adherence to the Standards, please get in touch via your usual RSM contact.

FURTHER INFORMATION

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Emerging Risk Radar

Emerging risk considerations

Spring 2025

Emerging Risk Radar – Spring 2025

Given your strategic objectives, what do you see as the **emerging events or threats that could impact on your business**, either negatively or positively, and that you believe should be watched?

We received **129 survey responses** from board members across all industries/sectors as well as drawing on our current emerging risk knowledge.

Key emerging risks in summary

There are 24 emerging risks identified, an increase of 6 since the last publication. New emerging risks in the form of **increasing levels of regulation, technology resilience, access to markets, technology fraud, shifts in business culture and potential for an epidemic** – impacting both private, public and not for profit sectors. In addition, there have been updates in previous emerging risks.

5 emerging risks identified as more prevalent (4 less since the last emerging risk radar publication), with **geo-political instability, change in government priorities, cyber attacks, continued economic slow down** and **financial planning uncertainties**. No change in these emerging risks since the previous emerging risk publication.

The top 3 most prevalent emerging risks:

01

Changes in government priorities

Change in government priorities resulting in new or changes to laws, policies, regulations affecting businesses.

02

Geo-political instability

Geo-political change and instability, including potential for trade wars, fall-out from and expansion of armed conflicts and the impact on businesses and society.

03

Cyber attacks increasing

Cyber-attacks increasing in frequency and complexity. Unable to sufficiently invest in defence – attacks more disabling, coupled with loss of data in serious targeted attacks.

Emerging risk – why and what?

Why?

The board should establish and keep under review the risk and internal control framework and determine the nature and extent of the emerging and principal risks it is willing to take to achieve its strategic objectives.



What?

An emerging risk might be defined as:
“a new or unforeseen level of uncertainty driven by external events – the risk may still be forming, and it may not be clear as to the implications for the business, be these negative or positive.”

To be watchful of these emerging risks and how they might play through is an important element of preparedness and the business management of risk.

We have framed the emerging risks as:

- **Most prevalent:** risk themes that were more regularly identified in responses and discussions;
- **Keep monitoring:** to represent the risk themes that had a moderate prevalence in responses and discussions;
- **Worth watching:** those emerging risk themes that were less prevalent.

These risk themes are constantly evolving and shifting, so are all worthy of consideration.

Emerging Risk Considerations

01

What do you see as the emerging risks?

02

How far will these emerging risks affect your business?

03

How far will these emerging risks play through into your existing strategic risks?

04

How far will they change the way you currently manage your strategic risks?

05

How will you respond?
How will you continue to review the emerging risks?

Emerging areas of risk – Spring 2025

Consistent

Increasing

Decreasing

>

>

>

Direction of travel since previous emerging risk radar publication.

Most prevalent		
2.1	Change in government priorities resulting in new or changes to laws, policies, regulations affecting businesses.	>
2.2	Geo-political change and instability, including potential for trade wars, fall-out from and expansion of armed conflicts and the impact on businesses and society.	>
4.1	Cyber-attacks increasing in frequency and complexity. Unable to sufficiently invest in defence – attacks more disruptive and disabling, coupled with loss / theft of data in serious targeted attacks.	>
5.1	Continued economic slow-down. Reduced spending by consumers and reduced / changes in spending by Government.	>
6.1	Shifts in employee costs, energy costs etc. Creating financial pressure, forecasting and planning uncertainties	>

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Emerging areas of risk – Spring 2025

Direction of travel since previous emerging risk radar publication.

Keep monitoring		
2.3	NEW: Increasing level of regulation, compliance and inspection. e.g. Economic Crime and Corporate Transparency Act etc.	New
3.1	Ability to effectively engage with and leverage off the sustainability agenda, including ability to meet green agenda targets (coupled with potential for Green Washing).	✓
3.2	Increasing weather pattern shifts / extreme weather impacting the UK (and globally) – storms, floods, temperature changes impacting supply chains, productivity and continuity / recovery of operations.	➤
4.2	Digital transformation including impact of artificial intelligence on business – capacity, capabilities and funding available to understand, keep-up with, explore and develop digital.	✓
4.3	NEW: Operational resilience of technology e.g. power outage, IT infrastructure age, sabotage etc	New
5.2	Reduced investment in research and development - businesses take a short-term approach and focus on business as usual (reducing agility and innovation) due to macro-economic conditions including geo-political challenges.	✓
7.1	Shortages in skills and experience – reduced investment in staff development / apprenticeships, temporary contracts more frequent, reduced pool of skilled / experienced staff available with movement between employers.	✓
6.2	Supply chain resilience across all ranges of goods and services.	➤
6.3	Access to and availability of finance and funding – impacting both private, public and not for profit sectors, including cost of finance, funding changes - including funding and grants provided by Government.	➤
8.2	Developing the board member capacity and capability - fitness for future, including availability of non-executives for appointment and holding modern world insights.	➤

Emerging areas of risk – Spring 2025

Direction of travel since previous emerging risk radar publication.

Worth watching		
1.1	Availability and effectiveness of public services are reduced due to under investment, lack of resources and increased demand from the public.	➤
1.2	Increasing awareness of mental health and physical well-being issues impacting individuals stemming from post pandemic fall-out, increasing poverty etc. Impacting on public services and employers (as well as having potential duty of care implications).	➤
1.3	Societal tensions stemming from, by example, racial, ethnicity, diversity, wealth, age, and cultural extremes.	➤
1.4	Access to affordable housing, homelessness and poor housing conditions. e.g. damp and mould hazards. Access to affordable housing and the impact on individuals, families, society more widely and business in the form of access to / availability of staff.	➤
1.5	NEW: Epidemic / further pandemic impacting public health / productivity.	New
5.3	NEW: Access to markets - global trade embargos, restrictions, tariffs and competition.	New
6.4	NEW: Increasing levels of fraudulent activity making use of technology as a tool for doing so.	New
8.1	Tick box governance – lip service to standards / codes, lack of transparency in decision making, conflicts of interest justified, and loss of accountability creating a loss of trust.	▼
8.3	NEW: Shifts in business culture due to external influence and attitudes.	New

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Emerging Risk Radar Spring 2025

Societal and Community

- 1.1 – Availability and effectiveness of public services are reduced.
- 1.2 – Increasing awareness of mental health and physical well-being issues.
- 1.3 – Societal tensions stemming from, by example, racial, ethnicity, diversity, wealth, age, and cultural extremes.
- 1.4 – Access to affordable housing, homelessness and poor housing conditions.
- 1.5 – Epidemic / further pandemic impacting public health / productivity.

Governance

- 8.1 – Tick box governance – lip service to standards / codes, lack of transparency in decision making, conflicts of interest justified, and loss of accountability.
- 8.2 – Developing the board capacity and capability – fitness for future.
- 8.3 – Shifts in business culture due to external influence and attitudes.

Economic and Financial

- 6.1 – Shifts in employee costs, energy costs etc.
- 6.2 – Supply chain resilience across all ranges of goods and services.
- 6.3 – Access to and availability of finance and funding including cost of finance and funding changes.
- 6.4 – Increasing levels of fraudulent activity making use of technology as a tool for doing so.

People Resources

- 7.1 – Shortages in skills and experience – reduced investment in staff development / apprenticeships, temporary contracts more frequent, reduced pool of skilled / experienced staff available with movement between employers.

Political, Policy and Regulation

- 2.1 – Change in government priorities resulting in new or changes to laws, policies, regulations affecting businesses.
- 2.2 – Geo-political change and instability, including potential for trade wars, fall-out from and expansion of armed conflicts and the influence on society and business.
- 2.3 – Increasing level of regulation, compliance and inspection.

Environmental

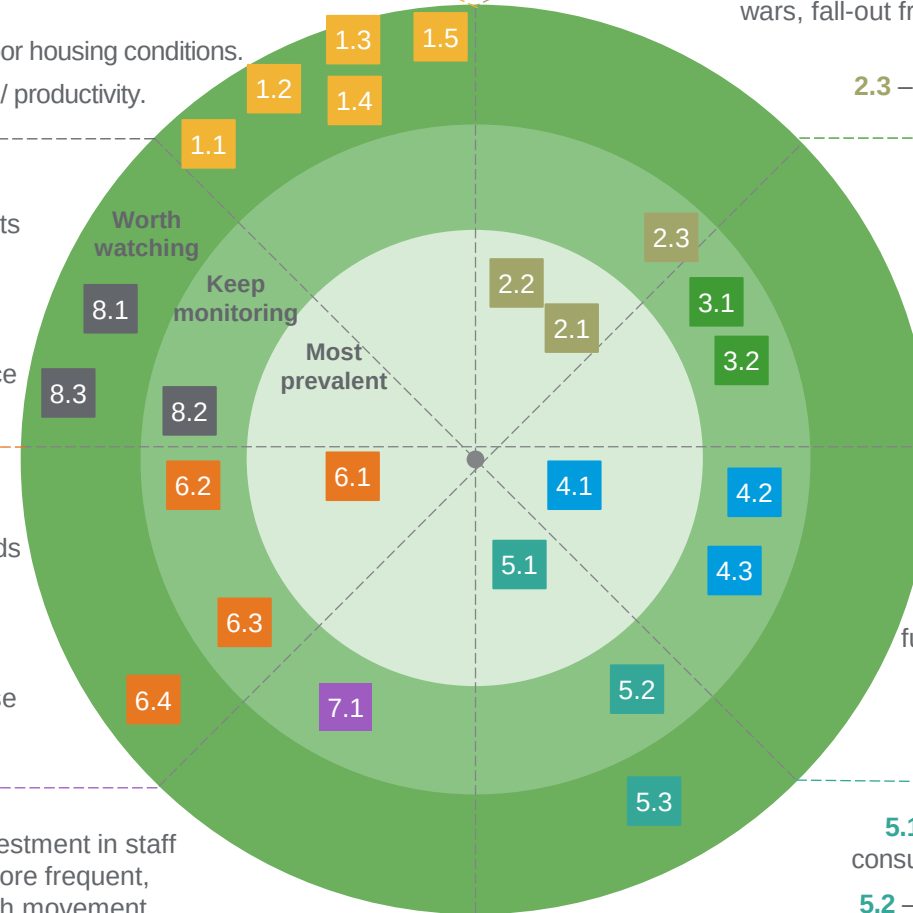
- 3.1 – Ability to effectively engage with and leverage off the sustainability agenda.
- 3.2 – Increasing weather pattern shifts / extreme weather impacting businesses and supply chain (nationally and globally).

Technological

- 4.1 – Cyber-attacks increasing in frequency and complexity.
- 4.2 – Digital transformation including Impact of artificial intelligence on business – capacity, capabilities and funding available to understand, keep-up with, explore and develop digital.
- 4.3 – Operational resilience of technology e.g. power outage, IT infrastructure age, sabotage etc.

Commercial

- 5.1 – Continued economic slow-down. Reduced spending by consumers and reduced / changes in spending by Government.
- 5.2 – Reduced investment in research and development due to macro-economic conditions.
- 5.3 – Access to markets - global trade embargos, restrictions, tariffs and competition.



Previous Emerging Risk Radar Summer 2024

Societal and Community

- 1.1** – Availability and effectiveness of public services are reduced.
- 1.2** – Increasing awareness of mental health and physical well-being issues.
- 1.3** – Societal tensions stemming from, by example, racial, ethnicity, diversity, wealth, age, and cultural extremes.
- 1.4** – Homelessness and poor housing conditions.

Governance

- 8.1** – Tick box governance. Lack of transparency in decision making, conflicts of interest justified, and loss of accountability and trust.
- 8.2** – Maintaining board member capacity and capability – fitness for future.

Economic and Financial

- 6.1** – Shifts in inflation, interest rates, salaries and wages, energy costs.
- 6.2** – Availability of supplies leading to increased costs across all ranges of materials.
- 6.3** – Access to and availability of finance and funding including cost of finance and funding changes

People Resources

- 7.1** – Shortages in skills and experience – reduced investment in staff development, temporary contracts more frequent, reduced pool of skilled staff with movement between employers and increasing lack of commitment to longer term career.

Political, Policy and Regulation

- 2.1** – Change in government priorities resulting in new or changes to laws, policies, regulations affecting businesses.
- 2.2** – Geo-political instability, including fall-out from and expansion of conflicts and the influence on society.

Environmental

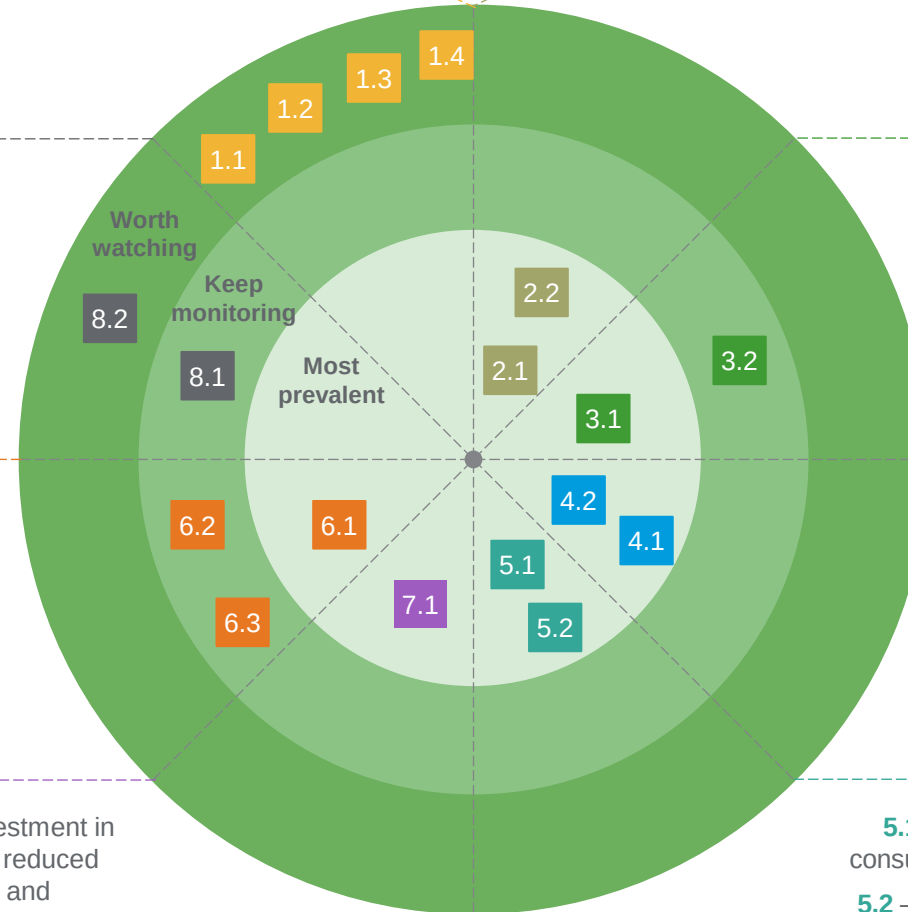
- 3.1** – Ability to effectively engage and leverage off the sustainability agenda.
- 3.2** – Increasing weather pattern shifts / extreme weather impacting the UK (and globally).

Technological

- 4.1** – Cyber-attacks increasing in frequency and complexity.
- 4.2** – Impact of artificial intelligence both positive and negative implications.

Commercial

- 5.1** – Continued economic slow-down. Reduced spending by consumers and reduced / changes in spending by Government.
- 5.2** – Reduced investment in research and development due to macro-economic conditions.



Further insights



Insight4GRC™
 RSM's Governance, Risk
 Management and Compliance
 Digital Solution.
www.insight4grc.com

- 4risk:** <https://youtu.be/12NyJhSNK3o>
- 4action:** <https://youtu.be/xEuFSwzbzvw>
- 4policies:** <https://youtu.be/ufXYt1juwhA>
- 4questionnaires:** <https://youtu.be/NW17EoRJsjjs>

Contact

Matt Humphrey

Risk & Governance Consulting Partner

Matthew.Humphrey@rsmuk.com

If you would like to participate in the next emerging risk radar survey, please contact matthew.humphrey@rsmuk.com

Note re contents of the emerging risk radar:

- This is not subject to any form of validation. RSM cannot guarantee the completeness, accuracy or validity of the contents.
- The content is based on the views of board members and others with whom RSM have interacted as part of this process with the information gathered being collated, interpreted and summarised by RSM.
- The views are not necessarily representative of all sectors.
- There is no relationship of any kind created between RSM and the recipient / user of the emerging risk radar publication. The publication is for purposes of reference, compare, contrast and discussion as required by the recipient / user.



ROYAL BERKSHIRE FIRE & RESCUE SERVICE

Internal Audit Strategy 2020/21 – 2025/26 (Including 2025/26 Internal Audit Plan)

Presented at the Audit and Governance Committee meeting of: 24 March 2025

This report is solely for the use of the persons to whom it is addressed.

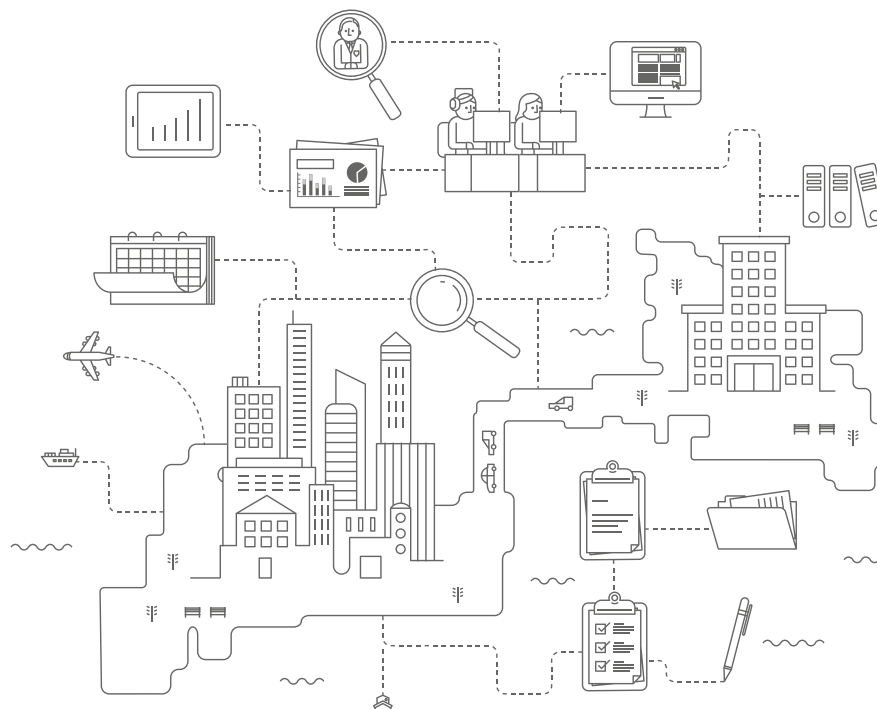
To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

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1.2 Internal Audit Methodology	9

Appendices

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3.2 Internal Audit Charter.....	15



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 Head of Internal Audit and Zoe Walker, Managing Consultant who are supported by specialists, as required.



Number of deliverables 12 (including a Follow Up review), an annual opinion, an audit plan, benchmarking papers, clients briefings, attending AGC meetings and our update meetings with key Officers.



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



Fee for audit £65,535 (excluding VAT)



Technology toolkit – 4questionnaires, Alteryx, PowerBi



Internal Audit Charter, at Section 3.2.

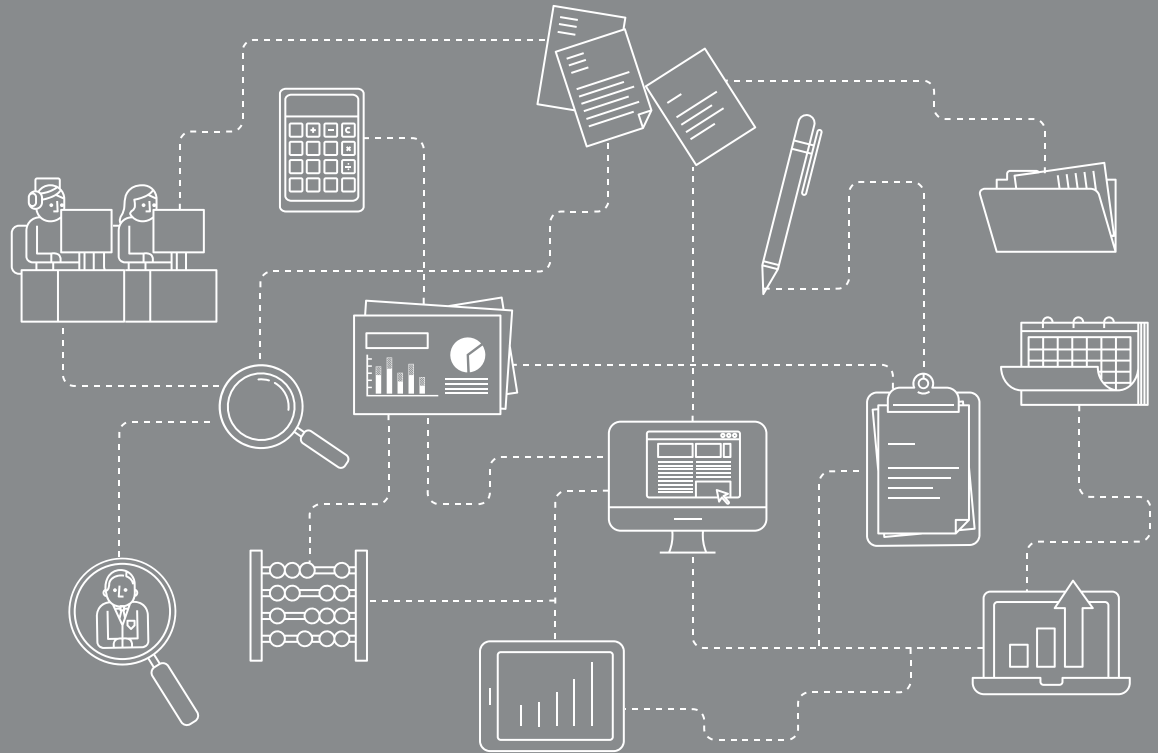
'RSM generally conforms to the requirements of the IIA Standards' and RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics'.

Annual Internal Audit Plan and Methodology

Agenda Item 5
Appendix B

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1.1 INTERNAL AUDIT PLAN 2025/26

The table below shows each of the reviews that we propose to undertake as part of the internal audit plan for 2025/26. 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
Risk Based Internal Audit Activity				
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 2024/25 audit in this area. Strategic Risk: Management of Cyber Security	Advisory	£9,500	Q4	Q4
Business Continuity Review of the Operational Business Continuity arrangements in place where the Service must deal with situations such as unavailability of staff or key systems. This will include a review of the arrangements in place and the testing and review of the arrangements. Strategic Risk: National Power Outage planning	Risk based	£6,000	Q2	Q2
Health and Safety - Contaminants Review of the Service's approach managing contaminants and staff health and safety in the workplace including policies and procedures, training, risk assessments, reporting of issues, monitoring compliance, RIDDOR reporting and lessons learnt. Where possible we will compare best practice with other fire services. Strategic Risk: Firefighter Safety	Risk based	£5,800	Q2	Q2

	Audit approach	Fee	Proposed timing	Proposed AGC Reporting
Equality Impact Assessments A review to assess how the Service has undertaken equality impact assessments to ensure development of policies and decision making considers the need to eliminate discrimination, include equality of opportunity in line with the public authority requirements.	Compliance	£5,800	Q2	Q3
Core Internal Audit Activity				
Firefighter Pension Administration (WYPF) 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, accurately and in a timely manner.	Risk based	£5,400	Q3	Q4
Strategic Risk: Pensions Case Law and Pensions Governance				
Procurement This audit will assess the effectiveness of the Procurement process in place for the purchase of goods and services through contracts awarded via tender and how the organisation ensures that value for money is considered.	Compliance	£6,000	Q1	Q2
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	£5,400	Q3	Q4

	Audit approach	Fee	Proposed timing	Proposed AGC Reporting
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	£5,400	Q4	Q4
Key Financial Controls A deep dive review of one area on a cyclical basis: • General ledger - 2024/25 • Cash, bank and treasury management • Income and debtors - 2022/23 • Asset Management – 2026/27 • Creditors – 2019/20 & 2021/22 • Expenses - 2022/23 • Tax 2023/24 • New Finance system (post implementation) – 2025/26	Compliance	£5,500	Q4	Q4
Other Internal Audit Activity				

	Audit approach	Fee	Proposed timing	Proposed AGC Reporting
Management This will include: • Annual planning • Preparation for, and attendance at, audit and governance committee • Regular liaison and progress updates • Liaison with external audit and other assurance providers • Preparation of the annual opinion		£7,835	Throughout the year	
Follow Up To meet internal auditing standards, and to provide assurance on action taken to address actions previously agreed by management.		£2,900	Q4	Q4

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 external audit and HMICFRS to ensure that duplication is minimised, and a suitable breadth of assurance obtained.

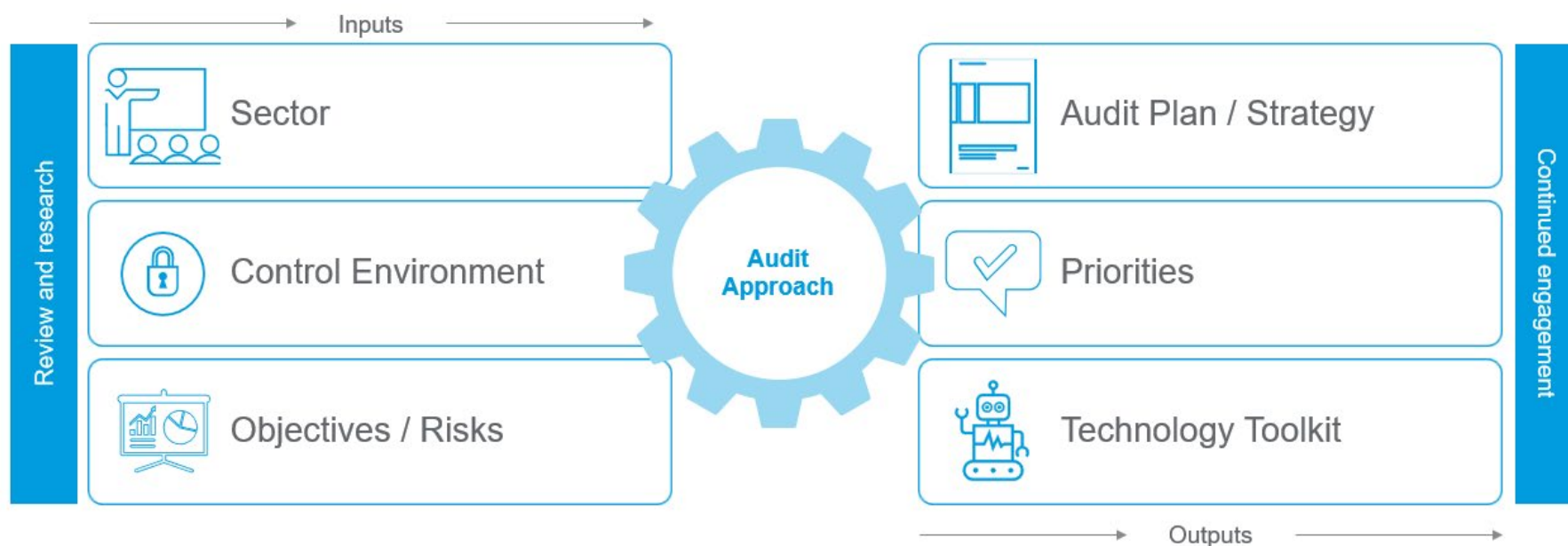
1.2 INTERNAL AUDIT METHODOLOGY

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 to inform the internal audit strategy. 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.



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2.1 INTERNAL AUDIT STRATEGY 2025/26

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		Internal Audit – Third Line of Assurance (Independent review / assurance)						
		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Future years
	Red - Minimal Assurance / Poor Progress							
	Amber/red - Partial Assurance / Little Progress							
	Amber/green - Reasonable Assurance / Reasonable Progress							
	Green - Substantial Assurance / Good Progress							
	Advisory / AUP							
	IDEA							
Audit Area								
Strategic Commitments: We will provide education and advice on how to prevent fires and other emergencies								
Cyber Security / Essentials						✓	✓	✓
Information governance/GDPR								
Integrated Risk Management Plan (IRMP) Consultation								
Community Risk Management Plan								
IT General Controls*								✓
HMICFRS Inspection								
Emergency Planning and Business Continuity							✓	
Equality Impact Assessments							✓	
Strategic Commitments: We will ensure a swift and appropriate response when called to emergencies								
Emergency Services Mobile Communications Project								
Vehicle Disposals								
Fleet / Transport Management								
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								

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

Internal Audit – Third Line of Assurance (Independent review / assurance)						
2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Future years

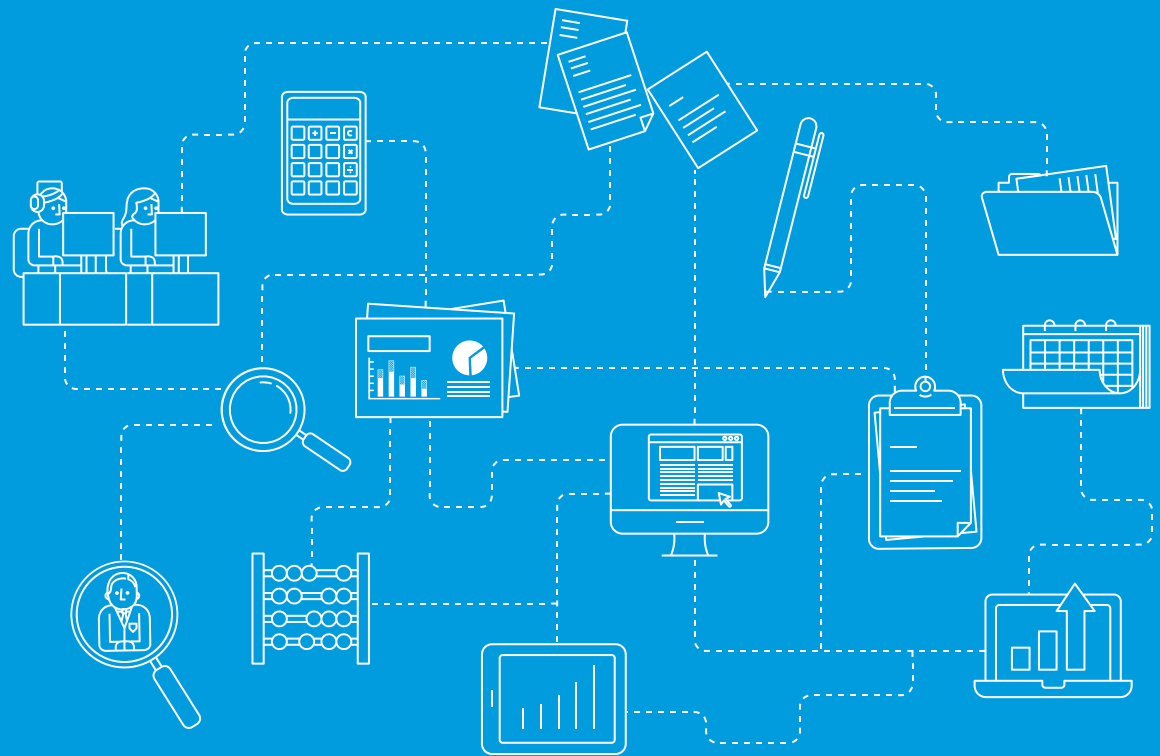
Audit Area

Grenfell Action Plans						
Capital Investment Strategy						
Capital Projects						
Strategic Commitments: We will seek opportunities to contribute to broader safety, health and wellbeing agenda, whilst delivering our core functions						
Health and Safety					✓	✓
HR – Recruitment						
Sickness Absence Management						
Performance Management (Hub Model)						
Performance Development Reviews						
Vetting						
Driving Licence Checks						
Discipline and Grievance Handling					✓	
Strategic Commitments: We will ensure that RBFRS provides good value for money						
Key Financial Controls					✓	✓
Fire Fighter Pension Administration					✓	✓
Payroll Provider – Dataplan					✓	✓
Procurement					✓	✓
Timesheet and Timekeeping						
Financial Planning / Long Term Budgeting						✓
Value for Money						
Core Assurance						
Risk Management & Governance					✓	✓
Follow Up (prior to 24/25 included in individual audits)	✓	✓	✓	✓	✓	✓

Your Internal Audit Service and Internal Audit Charter

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Agenda Item 5
Appendix B

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) and the Global Internal Audit Standards. Our next external quality assessment (EQA) will take place in 2026.

Under PSIAS, internal audit services are required to have an EQA 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, mandate, authority, role 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 the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements.

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').

Purpose

The purpose of the internal audit function is to strengthen Royal Berkshire Fire & Rescue Service's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight. 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.

Mandate

Authority

In approving this Charter, Royal Berkshire Fire & Rescue Service grants RSM the mandate to provide the board and senior management with objective assurance, advice, insight and foresight. The internal audit team is authorised by the board to:

- Have full and unrestricted access to all functions, records, data, information, property and personnel which it considers necessary to fulfil its role.
- Have full and free access to the Board.
- 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.

Independence and ethics

To provide for the independence of internal audit, its personnel report directly to 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. Through this charter, RSM confirms the organisational independence of internal audit annually. Should any changes in governance structure arise during the year, limiting independence, this will be brought to attention and the safeguards put in place communicated.

Circumstances may justify a follow-up discussion between the head of internal audit, board, and senior management on the internal audit mandate or other aspects of the charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards.
- A significant acquisition or reorganisation within the organisation.
- Significant changes in the head of internal audit, board, and/or senior management.
- Significant changes to the organisation's strategies, objectives, risk profile, or the environment in which the organisation operates.
- New laws or regulations that may affect the nature and/or scope of 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.

Internal audit conforms with the Global Internal Audit Standards which includes the principles and standards of ethics and professionalism. Internal auditors maintain an unbiased mental attitude. This allows auditors to perform engagements objectively, and without their judgment on audit matters impacted by others, either in fact or appearance.

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 Board. 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 Board. Equally we do not want the organisation to be deprived of wider RSM expertise and will therefore raise awareness without compromising our independence.

Board oversight

In establishing the internal audit function, ensuring it is positioned independently and overseeing performance, the board will:

- Support and champion the mandate of internal audit, enabling it to fulfil its objectives, and working with senior management, enable unrestricted access to information and records.
- Discuss with the head of internal audit and senior management internal audit's authority, role, responsibilities, scope and types of services (assurance / advisory).
- Establish and protect the internal audit function's independence and ensure a direct reporting relationship, allowing the head of internal audit to discuss matters with the board without senior management present.
- Review, discuss other topics for inclusion, and approve annually the internal audit charter. This includes approving the mandate, the scope and internal audit services.
- Participate in discussions with the head of internal audit and senior management about the 'essential conditions' in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.
- Review the internal audit charter annually with the head of internal audit to consider changes affecting the organisation, such as changes in the type, severity, and interdependencies of risks.
- Approve the risk-based internal audit plan.
- Appoint and remove the internal audit function and approve our fee.
- Collaborate with senior management to determine the competencies, experience and qualifications required of the head of internal audit.
- Review internal audit performance and receive communications from the head of internal audit on performance relative to plan.
- Discuss the quality assurance and improvement programme (QAIP) and review the QAIP annual briefing sharing themes and learning from reviews undertaken across our client base.

- In collaboration with senior management, ensure internal audit has the resource to fulfil the mandate and internal audit plan. At least annually, discuss with the head of internal audit whether internal audit scope and resource is sufficient.

Internal audit 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 Board and senior management for review. The plan will be approved 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 Board. The plan will be updated in response to organisational changes including risks, operations, programmes, systems and controls. All significant changes are communicated to the Board and senior management.
- Ensure the internal audit team consists of professional audit staff with the competencies, knowledge, skills, and experience to meet the requirements of the Global Internal Audit Standards and enable internal audit to fulfil its mandate.
- Establish a quality assurance and improvement programme 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 and improving the efficiency of governance, risk management and internal control processes.
- 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.
- Identify themes, trends and emerging issues that could impact the organisation and where appropriate communicate matters to the board and senior management.
- Communicate the impact of resource limitations on the internal audit plan to the board and senior management.
- Report regularly to the board to demonstrate the performance of the internal audit service.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the head of internal audit cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the board.

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 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 / client portal.
- 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.

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 Board. 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 Board 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. Internal auditors are accountable for confidentiality and safeguarding records and information.

Quality Assurance and Improvement

As your external service provider of internal audit services, we have the responsibility for maintaining an effective internal audit activity. We have in place a quality assurance and improvement programme, consisting of both internal and external assessments. Internal assessments are led by a dedicated Quality Assurance Department who undertake these reviews. Under the standards, internal audit services are required to have an external quality assessment every five years. 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 Board.

The head of internal audit will report annually to the board and senior management regarding the internal audit function's conformance with the Standards, which is assessed through a quality assurance and improvement programme. Themes and learning from Quality Assurance Department reviews undertaken across our client base will be shared. This includes how the principles in the Internal Audit Code of Practice have been applied.

Fraud

The Board recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the Board 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



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Telephone: 07792 948767



Zoe Walker, Managing Consultant

Email: Zoe.Walker@rsmuk.com
Telephone: +44 1245 454106

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.

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



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	24 MARCH 2025
SUBJECT	GRANT THORNTON AUDIT PLAN FOR 2024/25 ACCOUNTS
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 the Audit Plan in relation to the 2024/25 Statement of Accounts from the external Auditors, Grant Thornton.

2. RECOMMENDATION

The Committee is requested to:

- 2.1 **NOTE** the Audit Plan for the 2024/25 Statement of Accounts.

3. REPORT

- 3.1 Representatives from Grant Thornton will present their Audit Plan as attached as **Appendix A**.

4. CONTRIBUTION TO STRATEGIC COMMITMENTS

- 4.1 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 payment due to Grant Thornton for the audit of the 2024/25 Financial Statements will be £111,904.

6. LEGAL IMPLICATIONS

- 6.1 Statutory Instrument (2024) No. 907 - “The Accounts and Audit (Amendment) Regulations 2024” (the SI) imposes a backstop date of 27 February 2026 by which date Grant Thornton is required to issue its opinion on the 2024/25 Financial Statements.

7. EQUALITY AND DIVERSITY IMPLICATIONS

- 7.1 None

8. RISK IMPLICATIONS

- 8.1 The use of backstop increases the financial risk to the Authority in the short-term but will allow greater assurance to be built back over the medium term.

9. SUSTAINABILITY IMPLICATIONS

- 9.1 None

10. CONSISTENCY WITH DUTY TO COLLABORATE

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

11. PRINCIPAL CONSULTATION

- 11.1 The Chief Fire Officer has been consulted.

12. BACKGROUND PAPERS

- 12.1 None

13. APPENDICES

- 13.1 Appendix A – Grant Thornton Audit Plan

14. CONTACT DETAILS

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

The Audit Plan for Royal Berkshire Fire and Rescue Authority

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Year ending 31 March 2025

March 2025

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01 Key developments impacting our audit approach

Local Audit Reform

External factors

Proposals for an overhaul of the local audit system

On 18 December 2024, the Minister of State for Local Government and English Devolution, Jim McMahon OBE, wrote to local authority leaders and local audit firms to announce the launch of a strategy to overhaul the local audit system in England. The proposals were also laid in Parliament via a Written Ministerial Statement.

The government’s strategy paper sets out its intention to streamline and simplify the local audit system, bringing as many audit functions as possible into one place and also offering insights drawn from audits. A new Local Audit Office will be established, with responsibilities for:

- Coordinating the system – including leading the local audit system and championing auditors’ statutory reporting powers;
- Contract management, procurement, commissioning and appointment of auditors to all eligible bodies;
- Setting the Code of Audit Practice;
- Oversight of the quality regulatory framework (inspection, enforcement and supervision) and professional bodies;
- Reporting, insights and guidance including the collation of reports made by auditors, national insights of local audit issues and guidance on the eligibility of auditors.

Our Response

Grant Thornton welcomes the proposals, which we believe are much needed, and are essential to restore trust and credibility to the sector. For our part, we are proud to have signed 83% of our 2022/23 local government audit opinions without having to apply the local authority backstop. This compares with an average of less than 30% sign off for other firms in the market. We will be keen to work with the MHCLG, with existing sector leaders and with the Local Audit Office as it is established to support a smooth transition to the new arrangements.

Local Audit Reform (continued)

External factors

Proposals for an overhaul of the local audit system

The Minister also advised that, building on the recommendations of Redmond, Kingman and others, the government will ensure the core underpinnings of the local audit system are fit for purpose. The strategy therefore includes a range of other measures, including:

- setting out the vision and key principles for the local audit system;
- committing to a review of the purpose and users of local accounts and audit and ensuring local accounts are fit for purpose, proportionate and relevant to account users;
- enhancing capacity and capability in the sector;
- strengthening relationships at all levels between local bodies and auditors to aid early warning system; and
- increased focus on the support auditors and local bodies need to rebuild assurance following the clearing of the local audit backlog.

Our Response

Building and maintaining public trust is arguably the cornerstone of effective governance. Local government must prioritise transparency, open communication and meaningful public engagement to foster positivity within communities.

Sound strategic financial management, collaboration with other partners are vital for authorities to overcome financial constraints and deliver quality services.

Our value for money audit work continues to identify significant weaknesses in all criteria of the Code of Audit Practice, across the sector. This shows that authorities are facing increasing pressure to provide services while managing change and reducing costs. We understand that the environment in which our audited bodies operate is dynamic and challenging and this understanding allows us to have insightful conversations and adapt our approach to delivering our audit work accordingly.

We know the difficulties and challenges faced within our Local Authority bodies and know there is a focus on improving quality and reducing costs. We will work with you as you strive to deliver these aims.

Key developments impacting our audit approach (continued)

National Position

Digital Transformation : The fast pace of technological advancement poses both opportunities and challenges for the sector. The adoption of digital tools and platforms is crucial for improving service delivery, enhancing communication and streamlining administrative processes. However, many communities still lack access or ability to navigate essential technology which creates a digital divide. Authorities need to ensure inclusivity in its digital strategies, addressing disparities and ensuring all residents can benefit from the opportunities technology offers.

Cybersecurity: Local government needs to protect against malware and ransomware attacks. They also need to navigate central government policy shifts and constraints. With increased reliance on digital platforms, they become more vulnerable to cyber threats. Safeguarding sensitive data and ensuring the integrity of critical systems are paramount and local authorities must invest in robust cybersecurity measures, employee training and contingency plans to protect themselves.

Local Context

New accounting standards and reporting developments

- Authorities will need to implement IFRS 16 Leases from 1 April 2024. The main difference from IAS 17 will be that leases previously assessed as operating leases by lessees will need to be accounted for on balance sheet as a liability and associated right of use asset. More information can be found on the next slide.

Our Response

- We have identified this as an ‘other’ risk. We will carry out a detailed review of the authority’s implementation of IFRS 16. More information can be found on slide 8.

Key developments impacting our audit approach (continued)

Our commitments

- As a firm, we are absolutely committed to audit quality and financial reporting in local government. Our proposed work and fee, as set out further in this Audit Plan, has been agreed with the Head of Finance and Procurement Services.
- To ensure close work with audited bodies and an efficient audit process, our preference as a firm is either for our UK based staff to work on site with you and your staff or to develop a hybrid approach of on-site and remote working. The prior year audit was delivered remotely. This will be the approach for 2024/25. We will continue to discuss this approach as the audit progress and will attend the HQ if required to ensure the audit progresses.
- We would like to offer a formal meeting with the Chief Fire Officer twice a year, and with the Head of Finance and Procurement Services 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.
- Our Value for Money work will continue to consider the arrangements in place for you to secure economy, efficiency and effectiveness in the use of your resources.
- We will continue to provide you and your Audit and Governance Committee with sector updates providing our insight on issues from a range of sources via our Audit and Governance Committee updates.
- We hold annual financial reporting workshops for our audited bodies to access the latest technical guidance and interpretation, discuss issues with our experts and create networking links with other clients to support consistent and accurate financial reporting across the sector.



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IFRS 16 Leases



Summary

IFRS 16 Leases is now mandatory for all Local Government (LG) bodies from 1 April 2024. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and replaces IAS 17. 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.

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.

This means that arrangements for the use of assets for little or no consideration (sometimes referred to as peppercorn rentals) are now included within the definition of a lease.

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

There are however the following exceptions:

- leases of low value assets (optional for LG)
- short-term leases (less than 12 months).

Lessor accounting is substantially unchanged leading to asymmetry of approach for some leases (operating). However, if an Authority is an intermediary lessor, there is a change in that the judgement, as to whether the lease out is an operating or finance lease, is made with reference to the right of use asset rather than the underlying asset. The principles of IFRS 16 will also apply to the accounting for PFI assets and liabilities.

Systems and processes

We believe that most LG Bodies 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
- accounting for what were operating leases
- identification of peppercorn rentals and recognising these as leases under IFRS 16 as appropriate

Planning

As part of our planning risk assessment procedures, we are reviewing the systems that the Authority has in place to identify and review all leases. We will also confirm the valuation of the disclosed right of use asset recognised. This is expected to be immaterial, and therefore our work is focused on completeness.

The Backstop

Local Government National Context – The Backstop

On 30 September 2024, the Accounts and Audit (Amendment) Regulations 2024 came into force. This legislation introduced a series of backstop dates for local authority audits. These Regulations required audited financial statements to be published by the following dates:

- for years ended 31 March 2023 and earlier by 13 December 2024; and
- for years ended 31 March 2024 by 28 February 2025; and
- for years ended 31 March 2025 by 27 February 2026.

The Statutory Instrument is supported by the National Audit Office's (NAO) new Code of Audit Practice 2024. The backstop dates were introduced with the purpose of clearing the backlog of historic financial statements and enable to the reset of local audit. Where audit work is not complete, this will give rise to a disclaimer of opinion. This means the auditor has not been able to form an opinion on the financial statements.

Local Government National Context – Local Audit Recovery

In the audit report for the year ended 31 March 2024, a disclaimer of opinion was issued due to the backstop. We also referred to issues with the accuracy of the assumptions underpinning land and building valuations.

As a result, we anticipate that for 2024/25:

- we will have limited assurance over the opening balances for 2024/25, in that the closing balances for 2023/24 were based on opening balances for 2022/23 where no assurance was gained (other than cash), and
- limited assurance over the closing reserves balance also due to the uncertainty over their opening amount.

We are in discussion with the NAO and the Financial Reporting Council (FRC) as how we regain assurance. We will work with the Authority to rebuild assurance over time.

Our Work

Our initial focus for the audit will be on in-year transactions including income and expenditure, journals, capital accounting, payroll and remuneration and disclosures; and closing balances for 2024/25. Our objective is to begin a pathway to recovery, by providing assurance over the in year 2024/25 transactions and movements, where possible, and those closing balances which can be purely determined in isolation without regard to the opening balance, such as payables and receivables. As guidance is received from the NAO and the FRC, we will formulate a more detailed strategy as to how assurance can be gained on prior years.



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02 Introduction and Headlines

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Introduction and headlines

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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 the 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 arrangements are in place to use resources efficiently in order to maximise the outcomes that can be achieved as defined by the Code of Audit Practice.

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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Introduction and headlines (continued)

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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 control
- Valuation of land and buildings and investment properties, and
- Valuation of the pension 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 £0.970m (PY £0.666m) for the Authority, which equates to 2.2% of your prior year 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.

Our performance materiality for the audit has been set at 70% of materiality at £0.680m.

Clearly trivial has been set at £0.049m (PY £0.033m).

We will report to you all misstatements identified in excess of triviality.

We have also set a separate materiality for Senior Officer Remuneration disclosures, for individual officers, at £20,000.

Value for Money arrangements

Our risk assessment regarding your arrangements to secure value for money has not identified any significant weakness areas or related risks, requiring separate attention. We will continue to monitor and update our risk assessment and responses until we issue our Auditor's Annual Report.

Audit logistics

Our planning/interim visit took place in February and March 2025. We are currently finalising the timing of our detailed audit work, and will communicate the dates as soon as they are confirmed.

We do propose to carry out additional early testing in April 2025. Our key deliverables are this Audit Plan, our Audit Findings Report, our Auditor's Report and Auditor's Annual Report.

Our proposed fee for the audit is £111,904 (PY: £120,876) 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 2024) 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

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03 Identified risks

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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.

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“In determining significant risks, the auditor may first identify those assessed risks of material misstatement that have been assessed higher on the spectrum of inherent risk to form the basis for considering which risks may be close to the upper end. Being close to the upper end of the spectrum of inherent risk will differ from entity to entity and will not necessarily be the same for an entity period on period. It may depend on the nature and circumstances of the entity for which the risk is being assessed. The determination of which of the assessed risks of material misstatement are close to the upper end of the spectrum of inherent risk, and are therefore significant risks, is a matter of professional judgment, unless the risk is of a type specified to be treated as a significant risk in accordance with the requirements of another ISA (UK).” (ISA (UK) 315).

In making the review of unusual significant transactions “the auditor shall treat identified significant related party transactions outside the entity’s normal course of business as giving rise to significant risks.” (ISA (UK) 550).



Management should expect engagement teams to challenge them in areas that are complex, significant or highly judgmental which may be the case for accounting estimates, going concern, related parties and similar areas. Management should also expect to provide engagement teams with sufficient evidence to support their judgments and the approach they have adopted for key accounting policies referenced 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)

Significant risk	Risk relates to	Audit team’s assessment	Planned audit procedures
Management override of controls	Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management override of controls is present in all entities.	We have therefore identified management override of controls, in particular journals, management estimates and transactions outside the course of business as a significant risk of material misstatement.	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 identified (continued)

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Significant risk	Risk relates to	Audit team's assessment	Planned audit procedures
The revenue cycle includes fraudulent transactions	Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue	We have identified and completed a risk assessment of all revenue streams for the Authority. We have rebutted the presumed risk that revenue may be misstated due to the improper recognition of revenue for all revenue streams. This is due to there being: • little incentive to manipulate revenue recognition; • limited opportunities to manipulate revenue recognition are very limited; and • the culture and ethical frameworks of local authorities, including Royal Berkshire Fire and Rescue Authority, mean that all forms of fraud are seen as unacceptable.	We do not consider this to be a significant risk for the Authority and standard audit procedures will be carried out. We will keep this consideration under review throughout the audit to ensure this judgement remains appropriate. Our standard procedures include, but are not limited to: • agree on a sample basis relevant income/grants and year end receivable/income accruals to invoices and cash payment or other supporting evidence; and • testing on sample basis of invoices issued in the period prior to and following 31 March 2025 to determine whether income is recognised in the correct accounting period, in accordance with the amounts billed to the corresponding parties.

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Significant risks identified (continued)

Significant risk	Risk relates to	Audit team’s assessment	Planned audit procedures
The expenditure cycle includes fraudulent transactions	Practice Note 10 (PN10) states that as most public bodies are net spending bodies, then the risk of material misstatements due to fraud related to expenditure may be greater than the risk of material misstatements due to fraud related to revenue recognition. As a result under PN10, there is a requirement to consider the risk that expenditure may be misstated due to the improper recognition of expenditure.	We have identified and completed a risk assessment of all expenditure streams for the Authority. We have considered the risk that expenditure may be misstated due to the improper recognition of expenditure for all expenditure streams and concluded that there is not a significant risk. This is due to the low fraud risk in the nature of the underlying nature of the transaction, and: • 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.	We do not consider this to be a significant risk for the Authority and standard audit procedures will be carried out. We will keep this consideration under review throughout the audit to ensure this judgement remains appropriate. Our standard procedures include, but are not limited to: • agree on a sample basis relevant expenditure and year end payables and accruals to invoices or other supporting evidence; and • carry out testing on sample basis of invoices received in the period prior to and following 31 March 2025 to determine whether expenditure is recognised in the correct accounting period, in accordance with the amounts billed to the corresponding parties.

Significant risks identified (continued)

Significant risk	Audit team's assessment	Planned audit procedures
Closing 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 (£61m 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. In the 2023/24 audit report, we qualified the accounts, as our testing identified a number instances where the assumptions used by the valuer (gross internal areas – (GIAs)), did not agree to the authority's records. We recommended that all assets be revalued and that GIAs be remeasured and updated. Based on the above we have 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; • test revaluations made during the year to see if they had been input correctly into the Authority's asset register; • review the appropriateness of the useful economic life's used to calculate depreciation; and • we will carry out specific work understanding the approach taken by the valuer to address the GIA issue and will test this as part of our sampling work.

Significant risks identified (continued)

Significant risk	Audit team's assessment	Planned audit procedures
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 risks identified (continued)

Risk	Description	Planned audit procedures
IFRS16 implementation	IFRS 16 requires all leases to be accounted for 'on balance sheet' by the lessee (subject to the exemptions). This is a major change from the requirements of IAS 17 in respect of operating leases. Whilst the assets recognised on the balance sheet are unlikely to be material there remains a risk of completeness of the assessment and disclosure as well as the valuation of the asset.	Our work will include assessing: • accounting policies and disclosures; • application of judgment and estimation; • related internal controls; • systems to capture the process and maintain new lease data and for ongoing maintenance; • accounting for what were operating leases; and • identification of peppercorn rentals and recognising these as leases under IFRS 16 as appropriate.

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 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.

04 Our approach to materiality

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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.

Matter	Description	Planned audit procedures
01	Determination We have determined planning materiality (financial statement materiality for the planning stage of the audit) based on professional judgement in the context of our knowledge of the Authority, including consideration of factors such as stakeholder expectations, industry developments, financial stability and reporting requirements for the financial statements	• 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
02	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 when it relates to: – instances where greater precision is required
03	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

Our approach to materiality (continued)

Matter Description

Planned audit procedures

04

Matters 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 £48,500 (PY £33,300).
- 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.

Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements; Judgments about materiality are made in light of surrounding circumstances, and are affected by the size or nature of a misstatement, or a combination of both; and Judgments about matters that are material to users of the financial statements are based on a consideration of the common financial information needs of users as a group. The possible effect of misstatements on specific individual users, whose needs may vary widely, is not considered. (ISA (UK) 320)

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.

	Amount (£)	Qualitative factors considered
Materiality for the Authority’s financial statements	970,000	This is 2.2% of your prior year gross expenditure.
Performance materiality	680,000	This is 70% of our headline materiality.
Triviality	48,500	This is 5% of headline materiality.
Materiality for specific transactions, balances or disclosures – Senior Officer Remuneration	20,000	As a sensitive disclosure item within the financial statements, we have set a separate materiality of £20,000 for Senior Officer Remuneration at an individual officer level.



05 Progress against prior year audit recommendations

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Progress against prior year audit recommendations

We identified the following issues in our 2023/24 audit of the Authority’s financial statements, which resulted in 4 recommendations being reported in our 2023/24 Audit Findings Report. With the 2023/24 audit being signed off in February 2025, there has been limited lead time for management to action these. We have provided and update below where applicable, and will provide a full update with our Audit Findings Report.

Assessment	Issue and risk previously communicated	Update on actions taken to address the issue(s)
In progress	Journals was an area where we experienced a significant amount of delay obtaining a transactional listing. The initial data provided did not include user and posting date. We recommended that the Authority provide a suitable transaction listing at the beginning of the audit to help avoid delays and additional audit costs.	We have discussed this requirement with the finance team as part of our initial planning meetings. The finance team have confirmed that the report built as part of last years audit is now the standard report, and therefore contains all required fields. We will review this as part of our 2024/25 journals testing, before closing the recommendation.
In progress	Our PPE testing identified a number of buildings where the gross internal areas used by the valuer in calculating the year-end valuations, was not supported by the information held by the Authority. We recommended that the Authority engage the valuer to review GIA’s for all assets as part of a full valuation as at March 2025 and ensure there is appropriate audit evidence to support these figures.	The finance team have provided initial terms of reference for the audit team to review. We have reviewed these and feedback. We have not yet received the final instructions but are satisfied that the scope of the work to be included based on our review and conversations with management will address this recommendation. We will review this as part of our 2024/25 PPE testing, before closing the recommendation.
In progress	During our audit we identified a number of adjustments that were not processed through the trial balance. We recommended that all financial transactions are posted to the GL.	We will review progress on this recommendation as part of our 2024/25 financial statements work.
In progress	During our testing of Useful Economic Lives (UEL) on Vehicles, Plant and Equipment, we discovered 90 assets, with a nil NBV but with a remaining useful life. We recommended that UELs are reviewed for appropriateness.	We will review progress on this recommendation as part of our 2024/25 financial statements work.

06 IT audit strategy

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IT audit strategy

In accordance with ISA (UK) 315, we are required to obtain an understanding of the IT environment related to all key business processes, identify all risks from the use of IT related to those business process controls judged relevant to our audit and assess the relevant IT general controls (ITGCs) in place to mitigate them. Our audit will include completing an assessment of the design and implementation of ITGCs related to security management; technology acquisition, development and maintenance; and technology infrastructure.

The following IT applications are in scope for IT controls assessment based on the planned financial statement audit approach, we will perform the indicated level of assessment:

IT application	Audit area	Planned level IT audit assessment
SAGE	Financial reporting	ITGC assessment (design and implementation effectiveness only)
E Paysafe	Payroll	ITGC assessment (design, implementation and operating effectiveness)

07 Value for Money Arrangements

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Value for Money Arrangements

Approach to Value for Money work for the period ended 31 March 2025

The National Audit Office issued its latest Value for Money guidance to auditors in November 2024. 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:



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.



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.



Risks of significant VFM weaknesses

As part of our initial 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. The risks we have identified are detailed on the table overleaf along with the further procedures we will perform. We will continue to review the body's arrangements and report any further risks of significant weaknesses we identify to those charged with governance. 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

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 weakness in VFM arrangements

(continued)

Initial Risk assessment of the Authority’s VFM arrangements

The Code of Audit Practice 2024 (the 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. Consideration of prior year significant weaknesses and known areas of risk is a key part of the risk assessment for 2024/25. We will continue to evaluate risks of significant weakness and if further risks are identified, we will report these to those charged with governance. We set out our reported assessment below:

Criteria	2023/24 Auditor judgement on arrangements	2024/25 risk assessment	2024/25 risk-based procedures
Financial sustainability	A No significant weaknesses in arrangements identified, but two improvement recommendations were made.	No risks of significant weakness identified.	As no risk of significant weakness has been identified, no additional risk-based procedures are specified at this stage. We will undertake sufficient work to document our understanding of your arrangements as required by the Code and follow up improvement recommendations made in 2023/24.
Governance	A No significant weaknesses in arrangements identified, but three improvement recommendations were made.	No risks of significant weakness identified.	As no risk of significant weakness has been identified, no additional risk-based procedures are specified at this stage. We will undertake sufficient work to document our understanding of your arrangements required by the Code and follow up improvement recommendations made in 2023/24.

Risks of significant weakness in VFM arrangements

(continued)

Criteria	2023/24 Auditor judgement on arrangements	2024/25 risk assessment	2024/25 risk-based procedures
Improving economy, efficiency and effectiveness	A	No significant weaknesses in arrangements identified, but three improvement recommendations were made.	No risks of significant weakness identified. As no risk of significant weakness has been identified, no additional risk-based procedures are specified at this stage. We will undertake sufficient work to document our understanding of your arrangements as required by the Code and follow up improvement recommendations made in 2023/24.

- G

No significant weaknesses in arrangements identified or improvement recommendation made.
- A

No significant weaknesses in arrangements identified, but improvement recommendations made.
- R

Significant weaknesses in arrangements identified and key recommendations made.

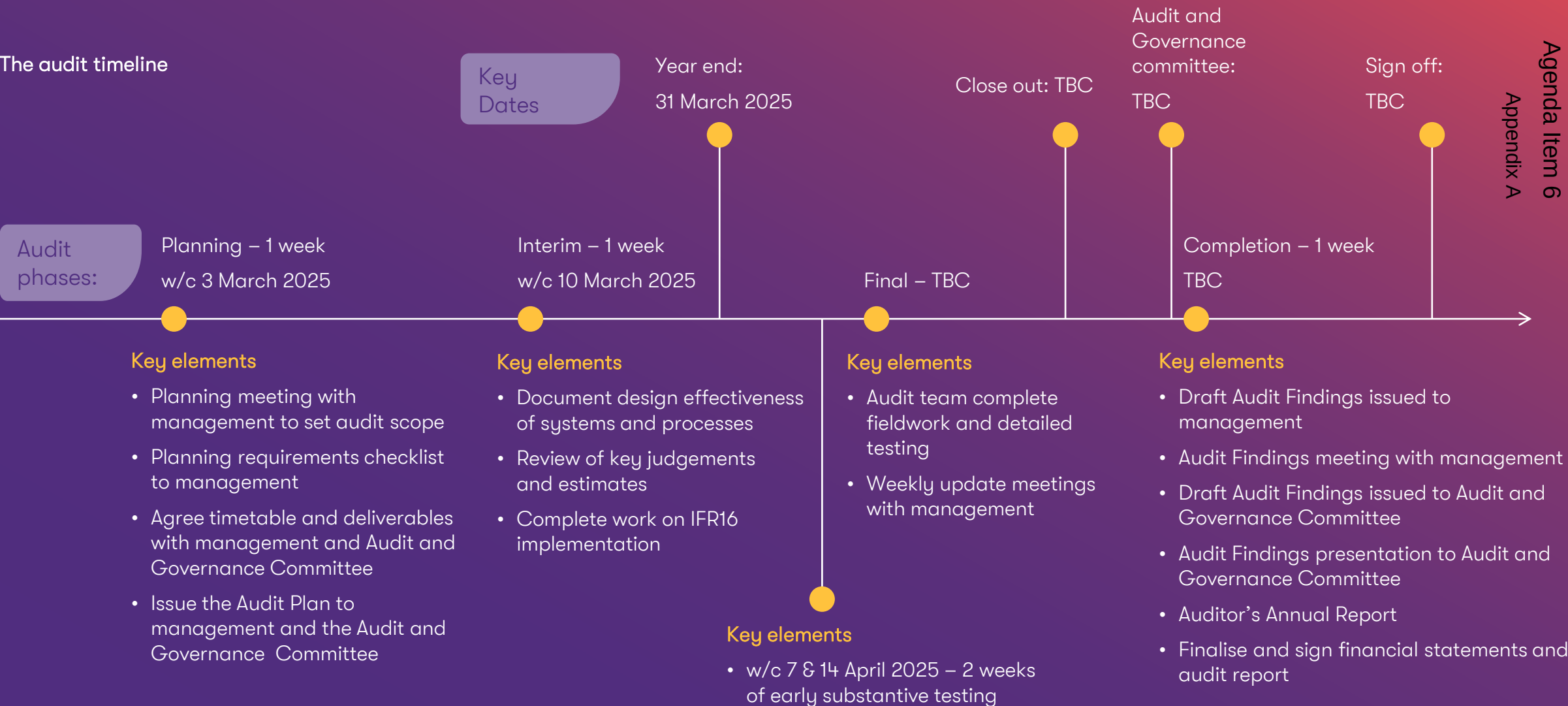
We will continue our review of your arrangements until we sign the opinion on your financial statements before we issue our auditor's annual report. Should any further risks of significant weakness be identified, we will report this to those charged with governance as soon as practically possible. We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

08 Logistics

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Logistics

The audit timeline



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Appendix A

Our team and communications

Grant Thornton core team

Grace Hawkins

Engagement Lead/
Key Audit Partner



- Key contact for senior management and Audit and Governance Committee
- Overall quality assurance

Andrew Davies

Audit Manager



- Key contact for senior management and Audit and Governance Committee
- Overall quality assurance

Mustafa Ali Karwani

Audit In-charge



- On-site audit team management
- Day-to-day point of contact
- Audit fieldwork

Our team and communications (continued)

	Service delivery	Audit reporting	Audit progress	Technical support
Formal communications	Annual client service review	- The Audit Plan - Audit Progress and Sector Update Reports - The Audit Findings Report and Opinion - Auditor’s Annual Report	- Audit planning meetings - Audit clearance meetings - Communication of issues log	Technical updates
Informal communications	Open channel for discussion	Meeting with members (is required)	Communication of audit issues as they arise	Notification of up-coming issues

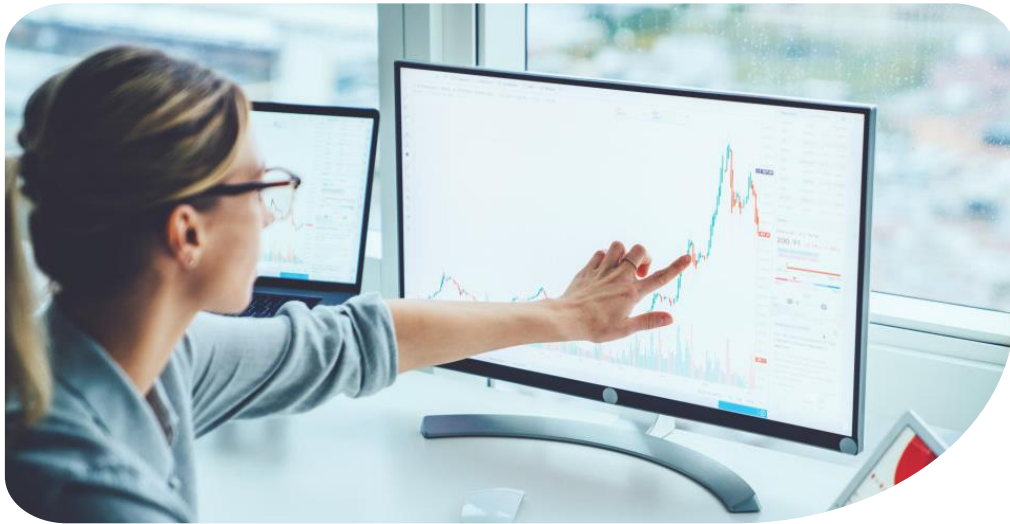
As part of our overall service delivery we may utilise colleagues who are based overseas, primarily in India and the Philippines. Those colleagues work on a fully integrated basis with our team members based in the UK and receive the same training and professional development programmes as our UK based team. They work as part of the engagement team, reporting directly to the Audit Senior and Manager and will interact with you in the same way as our UK based team albeit on a remote basis. Our overseas team members use a remote working platform which is based in the UK. The remote working platform (or Virtual Desktop Interface) does not allow the user to move files from the remote platform to their local desktop meaning all audit related data is retained within the UK.

09 Fees and related matters

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Our fee estimate

Our estimate of the audit fees is set out in the next slide, along with the fees billed in the prior year



Relevant professional standards

In preparing our fee estimate, we have had regard to all relevant professional standards, including paragraphs 4.1 and 4.2 of the FRC's [Ethical Standard \(revised 2024\)](#) 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.

PSAA

Local Government Audit fees are set by PSAA as part of their national procurement exercise. In 2023 PSAA awarded a contract of audit for Royal Berkshire Fire and Rescue Authority to begin with effect from 2023/24. The scale fee set out in the PSAA contract for the 2024/25 audit is £111,904.

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 [Fee Variations Overview – PSAA](#)

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.

Our fee estimate (continued)

Our estimate of the audit fees, along with the fees billed in the prior year:

Company	Audit Fee for 2023/24 (£)	Proposed fee for 2024/25 (£)
Authority Audit – Scale Fee	120,876	111,904
Total (Exc. VAT)	120,876	111,904

Previous year

In 2023/24 the scale fee set by PSAA was £101,166. The actual fee charged for the audit, subject to PSAA approval was £120,876.

As the opinion on the 2023/24 (and 2022/23) audit were 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.

Our fee estimate:

We have set out below our specific assumptions made in arriving at our estimated audit 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;
- Ensure journals listing and transactional breakdowns of account balances are provided before the audit commences.

Our fee estimate also assumes that you will engage suitably competent experts to assist management in the following areas:

- Land and Building and investment property valuations, and
- Pension liability valuations.

IFRS 16 is a new standard applicable for the 2024-25 financial year. This will result in additional work which is not included within the scale fee. We will therefore keep this under review and assess the impact of the work involved on the initial proposed fee.

10 Independence considerations

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Independence considerations

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant matters that may bear upon the integrity, objectivity and independence of the firm or covered persons (including its partners, senior managers, managers and network firms).

We confirm that there are no significant facts or matters that impact on our independence at planning as auditors that we are required or wish to draw to your attention and consider that an objective reasonable and informed third party would take the same view. The firm and each covered person and network firms have complied with the Financial Reporting Council's Ethical Standard and confirm that we are independent and are able to express an objective opinion on the financial statements.

We have not provided any non audit services.

11 Communication of audit matters with those charged with governance

Communication of audit matters with those charged with governance

Page 143

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	●	
Planned use of internal audit	●	
Confirmation of independence and objectivity	●	●
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	●	●

Our communication plan	Audit Plan	Audit Findings
Views about the qualitative aspects of the Authority's accounting and financial reporting practices including accounting policies, accounting estimates and financial statement disclosures		●
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 involving management and/or which results in material misstatement of the financial statements		●
Non-compliance with laws and regulations		●
Unadjusted misstatements and material disclosure omissions		●

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Communication of audit matters with those charged with governance (continued)

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.

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.

12 Delivering audit quality

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Appendix A

Delivering audit quality (continued)

Our quality strategy

We deliver the highest standards of audit quality by focusing our investment on:



Creating the right environment

Our audit practice is built around the markets it faces. Your audit team are focused on the Public Sector audit market and work with clients like you day in, day out. Their specialism brings experience, efficiency and quality.



Building our talent, technology and infrastructure

We've invested in digital tools and methodologies that bring insight and efficiency and invested in senior talent that works directly with clients to deploy bespoke digital audit solutions.



Working with premium clients

We work with great public sector clients that, like you, value audit, value the challenge a robust audit provides, and demonstrate the strongest levels of corporate governance. We're aligned with our clients on what right looks like.

Our objective is to be the best audit firm in the UK for the quality of our work and our client service, because we believe the two are intrinsically linked.

How our strategy differentiates our service

Our investment in a specialist team, and leading tools and methodologies to deliver their work, has set us apart from our competitors in the quality of what we do.

The FRC highlighted the following as areas of particularly good practice in its recent inspections of our work:

- use of specialists, including at planning phases, to enhance our fraud risk assessment
- effective deployment of data analytical tools, particularly in the audit of journals

The right people at the right time

We are clear that a focus on quality effectiveness and efficiency is the foundation of great client service. By doing the right audit work, at the right time, with the right people, we maximise the value of your time and ours, while maintaining our second-to-none quality record.

Bringing you the right people means that we bring our specialists to the table early, resolving the key judgements before they impact the timeline of your financial reporting. The audit partner always retains the final call on the critical decisions; we use our experts when forming our opinions, but we don't hide behind them.

Delivering audit quality

Digital differentiation

We're a digital-first audit practice, and our investment in data analytics solutions has given our clients better assurance by focusing our work on transactions that carry the most risk. With digital specialists working directly with your teams, we make the most of the data that powers your business when forming our audit strategy.

Oversight and control

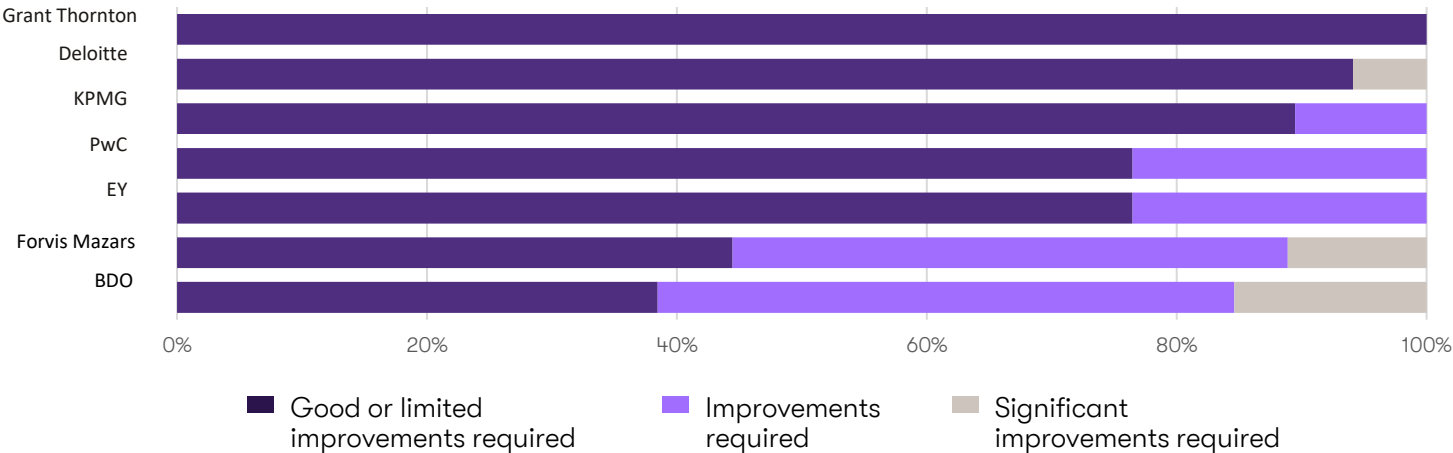
Wherever your audit work is happening, we make sure that its quality meets your exacting requirements, and we emphasise communication to identify and resolve potential challenges early, wherever and however they arise. By getting matters on the table before they become "issues", we give our clients the time and space to deal with them effectively.

Quality underpins everything at Grant Thornton, as our FRC inspection results in the chart below attest to. We're growing our practice sustainably, and that means focusing where we know we can excel without compromising our strong track record or our ability to deliver great audits. It's why we will only commit to auditing clients where we're certain we have the time and resource, but, most importantly, capabilities and specialist expertise to deliver. You're in safe hands with the team; they bring the right blend of experience, energy and enthusiasm to work with you and are fully supported by myself and the rest of our firm.

Wendy Russell
Partner, UK Head of Audit



FRC's Audit Quality Inspection and Supervision Inspection
(% of files awarded in each grading, in the most recent report for each firm)



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13 Appendices

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Escalation Policy



The Backstop

The Department for Levelling Up, Housing and Communities have introduced an audit backstop date on a rolling basis to encourage timelier completion of local government audits.

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 statutory deadline and respond to audit information requests and queries in a timely manner.

Escalation Process

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.

Aim

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.

IFRS reporters New or revised accounting standards that are in effect

First time adoption of IFRS 16

Lease liability in a sale and leaseback

- IFRS 16 was implemented by LG bodies from 1 April 2024, with early adoption possible from 1 April 2022. The 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.
- This year will be the first year IFRS 16 is adopted fully within Local Government.

IAS 1 amendments

Non-current liabilities with covenants

- These amendments clarify how conditions with which an entity must comply within twelve months after the reporting period affect the classification of a liability. The amendments also aim to improve information an entity provides related to liabilities subject to these conditions.

Amendment to IAS 7 and IFRS 7 Supplier finance arrangements

- These amendments require disclosures to enhance the transparency of supplier finance arrangements and their effects on an entity's liabilities, cash flows and exposure to liquidity risk. The disclosure requirements are the IASB's response to investors' concerns that some companies' supplier finance arrangements are not sufficiently visible, hindering investors' analysis.

IFRS reporters Future financial reporting changes

IFRS reporters future financial reporting changes

These changes will apply to local government once adopted by the Code of practice on local authority accounting (the Code).

Amendments to IAS 21 – Lack of exchangeability

IAS 21 has been amended by the IASB to specify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. The amendments are expected to be adopted by the Code from **1 April 2025**.

Amendments to IFRS 9 and IFRS 7 – Classification and measurement of financial instruments

These amendments clarify the requirements for the timing of recognition and derecognition of some financial assets and liabilities, adds guidance on the SPPI criteria, and includes updated disclosures for certain instruments. The amendments are expected to be adopted by the Code **in future years**.

IFRS 19 Subsidiaries without Public Accountability: Disclosures

IFRS 19 provides reduced disclosure requirements for eligible subsidiaries. A subsidiary is eligible if it does not have public accountability and has an ultimate or intermediate parent that produces consolidated financial statements available for public use that comply with IFRS Accounting Standards. IFRS 19 is a voluntary standard for eligible subsidiaries and is expected to be adopted by the Code **in future years**.

IFRS 18 Presentation and Disclosure in the Financial Statements

IFRS 18 will replace IAS 1 Presentation of Financial Statements. All entities reporting under IFRS Accounting Standards will be impacted.

The new standard will impact the structure and presentation of the statement of profit or loss as well as introduce specific disclosure requirements. Some of the key changes are:

- Introducing new defined categories for the presentation of income and expenses in the income statement
- Introducing specified totals and subtotals, for example the mandatory inclusion of 'Operating profit or loss' subtotal.
- Disclosure of management defined performance measures
- Enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

IFRS 18 is expected to be adopted by the CIPFA Code **in future years**.

The Grant Thornton Digital Audit – Inflo

A suite of tools utilised throughout the audit process

01 Collaborate

Information requests are uploaded by the engagement team and directed to the right member of your team, giving a clear place for files and comments to be uploaded and viewed by all parties.

What you'll see

- Individual requests for all information required during the audit
- Details regarding who is responsible, what the deadline is, and a description of what is required
- Graphs and charts to give a clear overview of the status of requests on the engagement

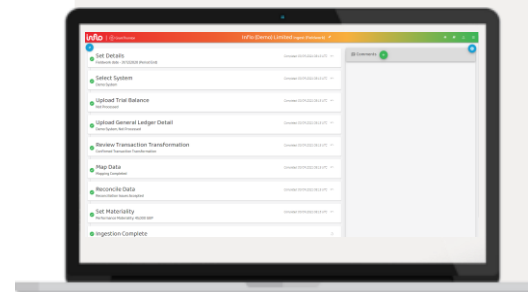


02 Ingest

The general ledger and trial balance are uploaded from the finance system directly into Inflo. This enables samples, analytical procedures, and advance data analytics techniques to be performed on the information directly from your accounting records.

What you'll see

- A step by step guide regarding what information to upload
- Tailored instructions to ensure the steps follow your finance system



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03 Detect

What you'll see

- [illegible]

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Appendix A



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ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	24 MARCH 2025
SUBJECT	CHANGE TO LEASE ACCOUNTING POLICY
LEAD OFFICER	CONOR BYRNE – HEAD OF FINANCE AND PROCUREMENT
LEAD MEMBER	N/A
EXEMPT INFORMATION	N/A
ACTION	FOR AGREEMENT

1. EXECUTIVE SUMMARY

- 1.1 The purpose of the report is to outline the changes required by the accounting standard IFRS16.

2. RECOMMENDATIONS

The Audit and Governance Committee is requested to:

- 2.1 **AGREE** the new accounting policy for leases outlined in **Appendix A**.

3. REPORT

- 3.1 International Financial Reporting Standard (IFRS) 16 became effective from 1 April 2024 for local authorities and will determine how leases are accounted for in the Authority's 2024/25 Statement of Accounts.
- 3.2 IFRS 16 replaces International Accounting Standard (IAS) 17 and removes the distinction between operating and finance leases for lessees.
- 3.3 All leases, from a lessee perspective, will need to be accounted for on the balance sheet unless they meet certain exemptions, i.e. they have a lease term of less than 12 months or they are of low value. IFRS 16 does not set a threshold for low value so the Authority's policy will adopt the same threshold as for the capitalisation of assets which is £7,000.
- 3.4 The new lease policy is set out in **Appendix A**.

4. CONTRIBUTION TO STRATEGIC COMMITMENTS

- 4.1 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 will be no effect on the General Fund from this change in policy as any effects are neutralised through statutory reversals.

6. LEGAL IMPLICATIONS

- 6.1 This policy change will ensure that the Authority's Statement of Accounts are prepared in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.

7. EQUALITY AND DIVERSITY IMPLICATIONS

- 7.1 There are no equality or diversity implications from this change in lease accounting.

8. RISK IMPLICATIONS

- 8.1 Adherence to this policy will ensure the correct presentation of lease transactions in the 2024/25 Statement of Accounts.

9. SUSTAINABILITY IMPLICATIONS

- 9.1 There are no sustainability implications.

10. CONSISTENCY WITH DUTY TO COLLABORATE

- 10.1 This change in policy has no impact on the Authority's duty to collaborate.

11. PRINCIPAL CONSULTATION

- 11.1 The Chief Fire Officer has been consulted.

12. BACKGROUND PAPERS

- 12.1 Lease policy as shown in 2023/24 Statement of Accounts

13. APPENDICES

- 13.1 Appendix A – New Lease Accounting Policy

14. CONTACT DETAILS

14.1 Miao Yan-McCormick

Email: yanmccormickm@rbfrs.co.uk

14.2 Conor Byrne - Head of Finance and Procurement

Email: byrnec@rbfrs.co.uk

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New Lease Accounting Policy

The Authority as Lessee

IFRS 16 requires that at the commencement date of a lease, a lessee must recognise a right-of-use (ROU) asset and a lease liability.

The lease liability is initially recognised as the present value of future lease payments, discounted using either the implicit interest rate in the lease, or the lessee's incremental borrowing rate if the former is not determinable.

Subsequently, the lease liability is accounted for using amortised cost principles, increased by the interest on the lease liability and decreased by the lease payments made, with interest rates adjusted only under specific circumstances such as changes in lease terms or purchase options.

Exemptions

IFRS 16 sets out exemptions. Leases with a term of 12 months or less without a purchase option, regardless of the materiality of their aggregate effect, are exempt from the lessee accounting model. For these exempt leases, the accounting treatment requires that they be recognized as an expense on a straight-line basis over the lease term. In addition, IFRS16 exempts low value assets. The Authority has determined that leases for which the underlying asset is valued at £7,000 or less when new are exempt from the lessee accounting model.

Non-commercial leases

IFRS 16 requires the right-of-use asset acquired under a lease that does not have commercial payment terms to be accounted for as a donated asset. These circumstances will arise where rents are set at a peppercorn or there are nominal lease payments (and these are not compensated for by premium payments) or there is nil consideration. Peppercorn or nominal payments are defined as those with lease payments substantially below market lease payments.

Lessor Accounting

IFRS 16 substantially carries forward the lessor accounting model from IAS17, so the Authority will continue to classify leases as either operating or finance leases and account for them accordingly.

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ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	24 MARCH 2025
SUBJECT	FRIC VALUE FOR MONEY 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 Authority is a member of the Fire & Rescue Indemnity Company (“FRIC”), which provides insurance cover and risk mitigation advice for the Authority. FRIC has produced Value for Money assessments for each of its members. The purpose of this report is to share their assessment with the Committee.

2. RECOMMENDATIONS

The Audit and Governance Committee is requested to:

- 2.1 **NOTE** the FRIC Value for Money Report as attached as **Appendix A**.

3. REPORT

- 3.1 The Authority continues to benefit financially from its membership of FRIC. FRIC’s aim is to provide competitively priced cover, tailored to the Member’s needs. In the case of this Authority, the 2024/25 renewal cost is lower than the previous year’s cost - £432,509 compared to £435,057.
- 3.2 Due to the hybrid nature of FRIC the Authority has also benefited from Insurance Premium Tax savings, estimated at over £32,000 compared to commercial offerings.
- 3.3 The Authority received two payments of £13,962 and £13,850 in relation to the distribution of surpluses in relation to prior years. Such payments would not be made under the previous arrangements as the surpluses would have been retained by the insurer.

Agenda Item 8

- 3.4 The Report also highlights where improvements in performance can drive future savings of nearly £10,000.
- 3.5 Authorities that have joined FRIC in recent years have saved considerable amounts of money compared to their previous arrangements, which suggests that all FRIC Members are saving significant amounts compared to what they would be paying to commercial providers.
- 3.6 Being a Member of FRIC has resulted in costs savings to the Authority both in respect of lower priced insurance cover than on the open market, and in not having to undertake a procurement exercise to obtain cover. Risk management strategies and effective claims handling for all FRIC Members has benefited Royal Berkshire by collectively keeping claims loss ratios low. This in turn has resulted in less erosion of Member funds thus building up a surplus, protecting the financial stability of the Mutual.
- 3.7 FRIC's Value for Money Report is attached as **Appendix A**.

4. CONTRIBUTION TO STRATEGIC COMMITMENTS

- 4.1 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 monetary benefits of being a member of FRIC are set out in the report.

6. LEGAL IMPLICATIONS

- 6.1 FRIC is a discretionary mutual and a company limited by guarantee, governed by its Articles of Association and Rules. Owned by its Fire Authority Members, it is operated for their common benefit by a Board of Directors.

7. EQUALITY AND DIVERSITY IMPLICATIONS

- 7.1 There are no equality or diversity implications in relation to this report.

8. RISK IMPLICATIONS

- 8.1 FRIC is a discretionary mutual and a company limited by guarantee, governed by its Articles of Association and Rules. Owned by its Fire Authority members, it is operated for their common benefit by a Board of Directors.

9. SUSTAINABILITY IMPLICATIONS

- 9.1 FRIC considers risks related to climate change and the impact that this may have on future costs and reinsurance programmes.

10. CONSISTENCY WITH DUTY TO COLLABORATE

- 10.1 Membership of FRIC is restricted to Fire Authorities in England & Wales, regardless of their governance arrangements. Currently there are 14 Member Authorities.

11. PRINCIPAL CONSULTATION

- 11.1 The Chief Fire Officer has been consulted.

12. BACKGROUND PAPERS

- 12.1 None

13. APPENDICES

- 13.1 Appendix A – FRIC Value for Money Report

14. CONTACT DETAILS

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

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Fire & Rescue Indemnity Company Limited

SAFER. BETTER. CHEAPER.

Value for Money Assessment 2024

Royal Berkshire Fire Authority ("RBFRS") is a Member of the Fire & Rescue Indemnity Company ("FRIC"). FRIC has produced this Value for Money assessment for each Member.

FRIC's products and services demonstrably provide Value for Money. This is evidenced by FRIC's competitiveness in the market on placement of cover and the benefits of the additional services it provides to its Members. FRIC understands Value for Money to mean:

- using public resources in a way that creates and maximises public value,
- providing its services efficiently and at a cheaper price than commercial alternatives,
- effectively helping Members to reduce the cost and impact of loss events,
- reducing the risk and extent of harm to employees and Members of the public as a result of the activities of its Members in providing fire and rescue services.

FRIC is uniquely placed to do this because of the way it is structured as a collaborative not-for-profit Mutual owned and controlled by its Members.

Royal Berkshire News:

FRIC has always been keen to reward good risk management and strong claims performance as this was not sufficiently recognised under the previous arrangements. Royal Berkshire's results are:

- 2024/25 renewal contribution is £432,508.54 which is adjusted based directly on claims performance, compared to last year's figure of £435,056.78.
- Insurance Premium Tax savings estimated at £32,320.
- In 2022/23 received discounts for vehicle CCTV, this saved the Authority £20,799.
- Applying the KPI rating factors has resulted in an amount of £9,589.79 being added to your Motor contribution for the 2024/25 period due to missed targets and/or a worse performance than last year in the areas as highlighted above.
- KPIs Performance;
 - Met 2 out of 8 KPI, they are;
 - Light fleet collision ratio of 11.6%, target <35%.

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Appendix A

- Average cost of claim £3,878, target < £4,128.
- Missed 6 out of 8 KPI, they are;
 - Red fleet collision of 53.5%, target < 40%.
 - Motor loss ratio of 40%, target < 35%.
 - Internal claims reporting times under 2 and 4 days.
 - External claims reporting times under 3 and 5 days.

Competitiveness

When FRIC was established in 2015, it had 9 Members. Since then other Fire and Rescue Services have recognised the benefits of Membership of the Mutual with Membership increasing to 14 Authorities. West Yorkshire and Staffordshire having joined in the last two years. All Authorities joining FRIC do so having previously placed their equivalent cover on the commercial market paying commercial market rates. New Authorities joining FRIC provide a market benchmark against which to judge the cost effectiveness of its cover and services. Members' contributions are calculated on the basis of the same rating system, so that two Authorities with the same risk profile would pay exactly the same contribution.

FRIC's aim is to provide competitively priced cover, tailored to the Member's needs. It is based on Member size, staff numbers, fleet size and property value. KPIs are used to encourage high standards of health and safety and accident prevention as well as mitigation and reduce the level of contribution. Set out below is evidence of Authorities making significant efficiency gains as a result of placing their cover with FRIC.

- West Yorkshire saved £190,000 in its annual contribution by joining FRIC, which was a saving of approximately 20%. This is noted on page 3 of their HMICFRS self-assessment for 21/22.
- Staffordshire reported on page 9 of its Productivity and Efficiency Plan for 24/25 that it delivered savings and efficiencies by joining FRIC and noted that "HMICFRS have recognised FRIC as providing value for money and a cost-effective solution to Fire related insurance risks." Staffordshire did not report the value but advised FRIC that it was about 25%.
- East Sussex reported on page 6 of its Productivity and Efficiency Plan for 24/25 that it saved £188,000 on joining FRIC and that costs have continued to track below comparable market rates, with further savings of £30,000 having been made as a result of the installation of CCTV on its fleet. It also recognised that it benefited from a share of £200,000 that FRIC distributed to its Members in 2024.
- Cambridgeshire reported on page 15 of their Efficiency Plan for 23/24 that they are making savings of approximately 5-7%, as well as receiving other benefits that they did not receive from commercial insurers. They also noted the benefit of receiving a share of the surplus that FRIC distributed to Members in 2024. HMICFRS noted in their Cambridgeshire Efficiency Report

for 18/19 that the Members of FRIC were making financial savings as well as working together to reduce risk and promote best practice.

- In the Collaboration section of its Budget for 24/25 Devon & Somerset estimated that its cost savings as a result of FRIC membership were around £70,000, also noting the ancillary benefits of risk and financial pooling.

All of the above examples show that FRIC is delivering significant financial savings to its Members compared to what they were and would be paying to commercial providers.

1. Financial Benefits of being a Member of FRIC

Costs savings are made as FRIC has a collective buying power when placing insurance cover. Using a collaborative approach by all the FRIC Members coming together, rather than each having to seek cover on an individual basis, has resulted in lower priced cover and lower value contributions for each Authority. Additionally there are costs efficiencies for each Authority in not having to tender for the cover. FRIC provides this service for them and liaises with the market to ensure the best deals are secured.

In the NFCC Case Study produced when FRIC's membership was 9 Authorities, the estimated collective annual financial saving was around £1.15m or 15% when compared to the expiring premiums payable pre-FRIC. With the membership having increased to 14, the collective saving in cash terms has increased substantially by at least £600,000 on figures disclosed to FRIC. Figures will of course vary dependant on the peaks and troughs of the market and individual Members' circumstances, but after ten years of business, the cumulative saving from FRIC membership is significant.

Collaboration. The Mutual brings the Members together rather than each working alone or facing issues without support. By working collaboratively with each other through the mutual model, FRIC's Members have gathered together a unique dataset which is used to understand and price their risks efficiently. Commercial insurers guard such data carefully, giving them the advantage in pricing risks. FRIC uses this data to give its Members collectively a well-informed negotiating position with insurers when placing the insurance element of the cover provided to them. Without this collaborative approach, each Member negotiating individually with insurers would have a weaker negotiating position and should expect to achieve a worse outcome than that which is achieved by collective negotiation.

In addition to the costs savings made as a result of FRIC's collective buying power referred to above, there are other significant cash savings that FRIC's model delivers.

Insurance Premium Tax at 12% is payable on all insurance premiums, but FRIC's structure means that this is not payable on the contributions you make to us, meaning this represents a cash saving. For the coming year 2024/25, Royal Berkshire's contribution would have attracted an additional charge of £51,901, had

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Appendix A

IPT been payable on the full amount. It does remain payable on the external insurance FRIC purchases on your behalf however, and although it is impossible to calculate the exact impact, due to the complexities of the pricing model, an estimated saving in the region of £32,320 is likely.

Distribution of Surpluses. Whilst it has been necessary to wait a number of years for reserves to reach sufficient levels before being able to return surplus finds to Members, and the return is at the discretion of the Board, distributions were made following the completion of the 2021/22 and 2022/23 protection years. Royal Berkshire received £13,962 and £13,850 in those years. Such payments would not be made under the previous arrangements as this would have been retained by the insurer.

Performance related incentives are used to reward Members for good risk management leading to lower claims numbers, prompt reporting of claims, and lower claims costs. KPIs have been established and shared to monitor these key areas. This mechanism enable Members to realise contribution reductions on their motor premiums of up to 15% for meeting all these KPIs. Conversely, poorer performance can lead to additional charges of up to 15%. FRIC has always been keen to reward good risk management and strong claims performance as this was not sufficiently recognised under the previous arrangements.

For 2024/25, Royal Berkshire incurred an additional charge of £9,589.79 as it failed to hit most of these targets. If it is able to improve performance in the coming year however, a reduction on next year's costs is possible.

FRIC also offers incentives in its pricing model for certain risk management initiatives. A discount of 30% is available for any vehicle that is fitted with CCTV to a specified standard. In 2022/23, this saved the Authority £20,799.

2. Non Financial Benefits of being a Member of FRIC

- **FRIC is a not-for-profit organisation.** Any surplus that it makes is reinvested into the Mutual for the benefit of its Members and/or returned to its Members in accordance with its policy on distributing reserves. This contrasts with the alternative commercial market insurers who will price their products with the aim of making a profit and who will use profits to bolster their reserves and/or pay dividends to shareholders.
- **Funds are protected.** FRIC has designed the mutual element of its cover to meet expected attritional losses, with the intention that only cover for exceptional losses should be placed with commercial insurers. This results in pricing efficiencies, as the majority of these claims in the mutual layer can be handled by the Managers' in-house Claims team.
- **Discretionary basis.** FRIC is a discretionary Mutual which means that even if a claim is not covered under the policy wording, the Member has the

opportunity to appeal to the FRIC Board to exercise their discretion to make a discretionary payment.

- **Claims handling is efficient and effective.** Claims are handled in house by the Managers' in house Claims team who have built up unique expertise and experience in this area. They work collaboratively with Members to keep settlements as low as possible and to resist claims where it is in the wider interests of the membership to do so, for example to establish important precedents that will reduce the number of future claims. Commercial insurers rarely adopt the same approach to attritional losses, tending to settle on an economic basis rather than looking at each claim on its merits. Settlement on this approach can lead to damage to the Authority's brand and reputation and sends out the wrong signal to spurious claimants.
- **Innovations to reduce costs.** A clear example of a FRIC innovation that has reduced the cost of motor claims is the provision of Bump Cards to Members. If a third party vehicle is damaged by a crew, a bump card is placed on the damaged vehicle or given to the third party where the vehicle owner is present, providing the owner of the damaged vehicle with FRIC's information to encourage them to make a claim directly. This then enables FRIC to use its own suppliers to repair the vehicle and provide a replacement vehicle where necessary. Without this initiative, a large percentage of the owners of damaged vehicles would be captured by claims management companies, who would incur inflated costs and then look to recover them from FRIC. This initiative has saved considerable costs since it was introduced.
- **CCTV installation on vehicles.** The use of CCTV has enabled FRIC to successfully and cheaply reject fraudulent claims where vehicle owners allege that their vehicles have been hit by a fire appliance.
- **Horizon scanning.** FRIC has been established for almost 10 years. With the data amassed on incidents and accidents over this period, and with collaboration between the Members and data sharing, trends can be identified quickly and a proactive approach taken on future issues impacting the sector.

Risk Mitigation. The data FRIC collects is used to provide risk mitigation and risk reduction guidance to Members. Analysis of the collective data is undertaken to identify the major causes of claims, trends, and common issues involved in claims incurred by Members. This analysis is used to highlight areas where further guidance or risk controls might be useful. FRIC then produces a Risk Management Guide to assist Members in addressing the risk and developing improved controls to reduce frequency and severity. In November 2023, FRIC published the second of these Guides, covering the Management of Stress and Mental Health Risk, following the publication of the Emergency Response Driving Guide published the year before.

The additional benefits of membership include:

- Provision of claims management information for member use.

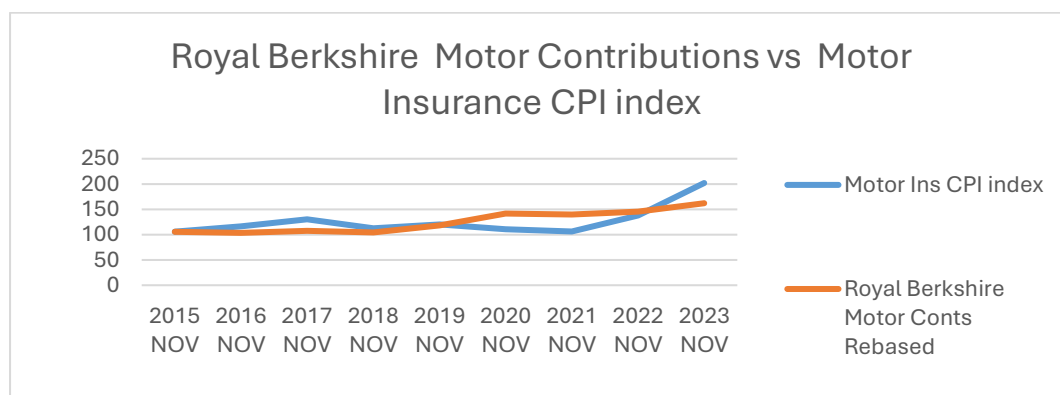
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Appendix A

- FAQs protection and insurance queries and answers.
- Free collision investigation training.
- Free Alarm risk management memberships.
- FRIC dedicated experienced in house claims handlers who manage FRIC claims promptly and with active liaison with Members.
- Member performance attracts contribution discounts.
- Members share lessons learnt and improve knowledge and experience.
- Cloud-based claims reporting system.
- Cloud-based information sharing platform.
- Risk management projects funded to support Members to improve organisational risk profiles.

One of FRIC's objectives is to ensure a consistent approach to annual contributions smoothing out the previous cyclical fluctuations in premiums which occur from time to time and can result in significant rises and falls in costs, creating budgeting issues for Members. FRIC monitors Members' motor contributions against the Consumer Price Index for commercially available motor premiums. As the chart below demonstrates, not only does this evidence the smoothing effect intended, but also the relatively stable pricing which FRIC Members enjoy.

[CPI INDEX 12.5.4.1 Motor vehicle insurance 2015=100 - Office for National Statistics \(ons.gov.uk\)](https://ons.gov.uk/cpi/index/12541/motor-vehicle-insurance-2015=100)



Conclusion

Being a Member of FRIC has resulted in costs savings to Royal Berkshire both in respect of lower priced insurance cover than on the open market, and in their not having to source this cover themselves. Risk management strategies and effective claims handling for all FRIC Members has benefited Royal Berkshire by collectively keeping claims loss ratios low. This in turn has resulted in less erosion of Member funds thus building up a surplus, protecting the financial stability of the Mutual.

Redvers Cunningham

Chief Executive of Building Lifeplans Limited

Sophia Reed

Manager of Fire & Rescue Indemnity Company Limited

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ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT AND GOVERNANCE COMMITTEE
DATE OF MEETING	24 MARCH 2025
SUBJECT	ANNUAL REPORT ON GOVERNANCE
LEAD OFFICER	ANNIE PRATT, HEAD OF CORPORATE SERVICES
LEAD MEMBER	COUNCILLOR TRICIA BROWN
EXEMPT INFORMATION	NONE
ACTION	DECISION

1. EXECUTIVE SUMMARY

- 1.1 To consider the Annual Report on Governance detailing Member Attendance and Allowances in 2024/25 for submission to the Fire Authority in June 2025.
- 1.2 For the purpose of this report, appendices A and B (Members Allowances and Attendance) are shown from 1 June 2024 to 28 February 2025. As outlined in recommendation 2.2.1 and 2.2.2, the appendices will be updated to the end of May 2025 for submission to the Fire Authority in June 2025.

2. RECOMMENDATION

- 2.1 **NOTE** the report; and
- 2.2 **RECOMMEND** that the Fire Authority:
 - 2.2.1 **NOTE** the report;
 - 2.2.2 **NOTE** Members' Allowances received from 1 June 2024 – 31 May 2025; and
 - 2.2.3 **NOTE** the 2024/25 attendance record of Royal Berkshire Fire Authority Members from 1 June 2024 – 31 May 2025.

3. REPORT

- 3.1 We received a positive annual report from the Pension Board. The volume and complexity of work required to address the age discrimination remedy for wholetime and on-call firefighters (some of which had retired) was discussed and it was good to hear that all Firefighters were now in the same pension scheme.
- 3.2 RSM (Internal Auditor's) completed the final three audits for 2023/24 - Governance and Risk Management; IT General Controls; and Key Financial Controls. Their annual report found the Service had an adequate and effective framework for risk management, governance and internal control.
- 3.3 Conor Byrne (Head of Finance and Procurement) informed the Committee about The Chartered Institute of Public Finance and Accountancy (CIPFA). CIPFA published The Financial Management Code (FM Code) in October 2019 and this code provides guidance for good and sustainable financial management in local authorities, giving assurance that authorities are managing resources effectively. The CIPFA Financial Management Code Report 2023/24 covered 17 sections, and it was positive to see the Services green RAG status for 16 sections. The amber section related to the statement of accounts. Due to capacity issues in the audit sector and delays in the audit of the Berkshire Pension Fund, the financial statements since 2021/22 remained unaudited when the report was published, however I am pleased to confirm this issue has now been closed.
- 3.4 As part of the Quarterly Performance update, Head of Corporate Services Paul Bremble confirmed Equality, Diversity and Inclusion (EDI) Objectives were on track. The number of accidents reportable under RIDDOR continued to fall with zero reportable in Q1, and there was a successful prosecution within the fire protection area – all very positive news.
- 3.5 High risk safe and well referrals were either on or above target this year but remained challenging. It's been identified that Slough is a high-risk area for the county due to low numbers of safe and well referrals, and the east hub teams have been working with partner agencies and communities to try and further reach those most vulnerable to receive this vital service.
- 3.6 It was sad to hear of a recorded fatality in Q2, but the Service have taken positive action on the back of this event, including a hot strike which is a series of safe & well visits around the incident area.
- 3.7 Sickness levels recorded this quarter were higher than the same period last year, mainly attributed to mental health. HR have established several initiatives to support staff including upgrading the employee assistance programme.
- 3.8 EDI objectives continue to progress well, with multiple initiatives making headway including webinars, cultural awareness training and a third successful Summer Internship Scheme. All interns expressed an interest in a

career with RBFRS and one intern is now working as an apprentice within the Business Support Team, which is a fantastic result.

- 3.9 The Service continued to make good progress against our six priorities of our CRMP. Work priority areas had progressed well and People Strategy reporting under the People Pillar was positive with most measures being reported as green and on target. Work continues on the audit plan findings - there were 35 actions in total and 29 were either completed or on target, good progress so far.
- 3.10 We were given an update on the external audit from EY in relation to the Authority's Value for Money arrangements for 2021/22 and 2022/23. It was positive to hear that EY did not identify any risks of significant weaknesses nor any actual significant weaknesses in Value for Money arrangements.
- 3.11 In the second half of 2024 we welcomed our new External Auditors, Grant Thornton. In presenting their audit of the 2023/24 accounts they were pleased to confirm no areas of weakness had been found and no statutory or key recommendations needed to be raised, meaning this was a positive report.
- 3.12 After being given a presentation of the Equal Pay Audit and Gender and Ethnicity Pay Gap report the Service is satisfied that staff are paid equally for equal work and have access to the same opportunities. Although cultural barriers still exist, it was positive to hear RBFRS are taking steps to identify trends and address this. The in-depth data content within the reports has provided assurance that RBFRS is a responsible employer, and good practices are in place.
- 3.13 We welcomed seven new members onto the Fire Authority and four of those new members were appointed onto the Audit & Governance Committee. Many thanks to all Members for the contribution they have made to the Committee.
- 3.14 In late 2024, His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) concluded the recent Inspection into RBFRS. The Inspection which spanned several weeks, known as 'Round 3', and focussed on three principal questions on effectiveness, efficiency and people. Over the course of the inspection several members of RBFRS staff spoke to the Inspectors through desktop assessments, interviews, focus groups and visits. We anticipate the outcome of the inspection will be published during spring 2025, and we will share a further update closer to the time.

Governance

- 3.15 No formal complaints have been received against Members this year. It is reassuring that the Authority have potentially six Independent Person (s) on standby, should we need them to investigate complaints against Members, alongside our Monitoring Officer, Graham Britten.

Member Allowances

- 3.16 Members Allowances were increased following National Joint Council (NJC) for Local Government Services pay agreement for Green Book staff. Members Allowances are indexed to Green Book pay conditions. Allowances were increased to 2.5% and this percentage was backdated to 1 April 2024.

Member Attendance

- 3.17 The attendance record of Members in 2024/25, is shown in Appendix B of this report. The Appendix include all meetings up to the 28 February 2025. Like Member Allowances, these attendance figures will be updated and reported to the Fire Authority in June 2025. Member attendance has been good with no meetings being inquorate, and all business being able to be conducted. Committee meeting absences have often been due to Unitary Authority meeting clashes, and apologies, when received, have generally been in good time.
- 3.18 Meeting clashes with Unitary Authority committees are unavoidable, however the Democratic Support Team liaise annually with their counterparts in each of the six Councils to ensure Fire Authority meetings do not clash with respective full Council meetings.
- 3.19 Appendix B details Committee meeting attendance only (meetings which have been held in public) and does not include Member attendance at Member briefings and events held during the year. These include Working Groups, Fire Liaison Group meetings, briefings, Armed Forces meetings, Thames Valley Collaboration Steering Group meetings, Member Development courses and other planned events at station locations.

4. CONTRIBUTION TO STRATEGIC COMMITMENTS

- 4.1 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 Member Allowances and expenses (Appendix A) outline the cost to the Fire Authority.

6 LEGAL IMPLICATIONS

- 6.1 There are no legal implications in this report.

7. EQUALITY AND DIVERSITY IMPLICATIONS

- 7.1 There are no Equality and Diversity implications in this report.

8. RISK IMPLICATIONS

8.1 There are no risk implications in this report.

9. SUSTAINABILITY IMPLICATIONS

9.1 None.

10. CONSISTENCY WITH DUTY TO COLLABORATE

10.1 None for the purpose of this report.

11. PRINCIPAL CONSULTATION

11.1 Consultation has been undertaken with the Chief Fire Officer, Chief Finance Officer and Monitoring Officer.

12. BACKGROUND PAPERS

12.1 Audit and Governance Committee Agenda Pack and Minutes in 2024/25.

13. APPENDICES

13.1 Appendix A – Members' Allowances.

13.2 Appendix B – Members' Attendance.

14. CONTACT DETAILS

14.1 Michaela Smith, Democratic Support Assistant, 07799 287706.

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Royal Berkshire Fire Authority - Member Allowances and Travel Expenses 2024/25					
<u>Member Payments</u> 1 June 2024 - 28 February 2025					
<u>SURNAME</u>	<u>FORENAME</u>	<u>2024/25 Basic Member Allowance</u>	<u>2024/25 Special Responsibility Allowance</u>	<u>2024/25 Travel Expenses</u>	<u>Total Paid to 28/02/2025</u>
Bello	Greg	£2,155.00		£109.90	£2,264.90
Benneyworth	Dennis	£2,155.00			£2,155.00
Blundell	George	£1,444.66		41.44	£1,486.10
Brooks	Jeff	£2,155.00	£9,811.54		£11,966.54
Brown	Tricia	£2,155.00	£3,336		£5,491.37
Drummond	Billy	£2,155.00		41.44	£2,196.44
Gittings	Paul	£2,155.00	£5,533.07		£7,688.07
Griffith	Wendy	£2,155.00	£2,969.29		£5,124.29
Frewer	Peter	£2,155.00	£2,226.20		£4,381.20
Gahir	Harjinder	£1,681.49		17.76	£1,699.25
Jeffery	Owen	£2,155.00	£1,139.78		£3,294.78
McElroy	Dave	£2,155.00		41.44	£2,196.44
Nazir	Mohammed	£1,681.49		17.76	£1,699.25
McKenzie-Boyle	Tina	£2,155.00	£2,238		£4,393.03
Rana	Neel	£473.66			£473.66
Reynolds	Joshua	£710.49	£1,066		£1,776.24
Satti	Zafar	£2,155.00		29.60	£2,184.60
Shepherd-DuBey	Rachelle	£2,155.00	£3,336.37		£5,491.37
Smith	Wayne	£2,155.00			£2,155.00
Taylor	Helen	£2,155.00			£2,155.00
Timlin	Lou	£2,155.00			£2,155.00
Werner	Simon	£2,155.00	£3,336.37		£5,491.37
					75,654.00

No more than 10 Special responsibility allowances were paid.

Councillors highlighted in red started or left the Fire Authority mid-year

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Username	Total Expected	Present	% Present	Apologies	Party	Meeting Date	Attendance
Councillor Greg Bello	8	6	75%	2	Audit and Governance Committee Audit and Governance Committee Audit and Governance Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority	16/07/24 18:30 27/11/24 17:00 30/01/25 18:30 24/06/24 19:00 09/07/24 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30	Present, as expected Apologies Present, as expected Present, as expected Present, as expected Present, as expected Apologies Present, as expected
Councillor Dennis Benneyworth	8	8	100%	0	Audit and Governance Committee Audit and Governance Committee Audit and Governance Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority	16/07/24 18:30 27/11/24 17:00 30/01/25 18:30 24/06/24 19:00 09/07/24 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30	Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected, virtual Present, as expected
Councillor George Blundell	6	4	67%	2	Management Committee Management Committee Management Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority	08/10/24 18:30 04/12/24 18:30 10/02/25 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30	Present, as expected Apologies Apologies Present, as expected Present, as expected Present, as expected
Councillor Jeff Brooks	9	9	100%	0	Management Committee Management Committee Management Committee Management Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority	22/07/24 18:30 08/10/24 18:30 04/12/24 18:30 10/02/25 18:30 24/06/24 19:00 09/07/24 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30	Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected
Councillor Tricia Brown	8	8	100%	0	Audit and Governance Committee Audit and Governance Committee Audit and Governance Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority	16/07/24 18:30 27/11/24 17:00 30/01/25 18:30 24/06/24 19:00 09/07/24 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30	Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected, virtual Present, as expected Present, as expected

Username	Total Expected	Present	% Present	Apologies	Party	Meeting Date	Attendance
Councillor Billy Drummond	8	7	88%	1	Audit and Governance Committee Audit and Governance Committee Audit and Governance Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority	30/01/25 18:30 16/07/24 18:30 27/11/24 17:00 24/06/24 19:00 09/07/24 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30	Present, as expected Present, as expected Present, as expected Apologies Present, as expected Present, as expected Present, as expected Present, as expected
Councillor Peter Frewer	11	10	91%	1	Management Committee Management Committee Management Committee Management Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Thames Valley Fire Control Service Joint Committee Thames Valley Fire Control Service Joint Committee	22/07/24 18:30 08/10/24 18:30 04/12/24 18:30 10/02/25 18:30 24/06/24 19:00 09/07/24 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30 08/07/24 14:00 12/12/24 14:00	Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Apologies Present, as expected Present, as expected, virtual Present, as expected Present, as expected Present, as expected
Councillor Harjinder Gahir	5	5	100%	0	Audit and Governance Committee Audit and Governance Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority	27/11/24 17:00 30/01/25 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30	Present, as expected, virtual Present, as expected Present, as expected Present, as expected Present, as expected
Councillor Paul Gittings	9	9	100%	0	Management Committee Management Committee Management Committee Management Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority	22/07/24 18:30 08/10/24 18:30 04/12/24 18:30 10/02/25 18:30 24/06/24 19:00 09/07/24 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30	Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected

Username	Total Expected	Present	% Present	Apologies	Party	Meeting Date	Attendance
Councillor Wendy Griffith	9	6	67%	3	Management Committee Management Committee Management Committee Management Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority	22/07/24 18:30 08/10/24 18:30 04/12/24 18:30 10/02/25 18:30 24/06/24 19:00 09/07/24 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30	Apologies Present, as expected Present, as expected Present, as expected Apologies Present, as expected Apologies Present, as expected Present, as expected
Councillor Owen Jeffery	8	8	100%	0	Audit and Governance Committee Audit and Governance Committee Audit and Governance Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority	27/11/24 17:00 16/07/24 18:30 30/01/25 18:30 24/06/24 19:00 09/07/24 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30	Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected
Councillor Dave McElroy	9	7	78%	2	Audit and Governance Committee Management Committee Management Committee Management Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority	16/07/24 18:30 08/10/24 18:30 04/12/24 18:30 10/02/25 18:30 24/06/24 19:00 09/07/24 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30	Apologies Present, as expected Present, as expected, virtual Present, as expected Present, as expected Present, as expected Apologies Present, as expected Present, as expected
Councillor Tina McKenzie-Boyle	9	6	67%	3	Management Committee Management Committee Management Committee Management Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority	22/07/24 18:30 08/10/24 18:30 04/12/24 18:30 10/02/25 18:30 24/06/24 19:00 09/07/24 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30	Present, as expected Present, as expected, virtual Apologies Present, as expected, virtual Apologies Present, as expected Present, as expected, virtual Apologies Present, as expected
Councillor Mohammed Nazir	5	5	100%	0	Audit and Governance Committee Audit and Governance Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority	27/11/24 17:00 30/01/25 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30	Present, as expected, virtual Present, as expected Present, as expected Present, as expected Present, as expected

Username	Total Expected	Present	% Present	Apologies	Party	Meeting Date	Attendance
Councillor Neel Rana	3	2	67%	1	Audit and Governance Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority	16/07/24 18:30 24/06/24 19:00 09/07/24 18:30	Present, as expected Apologies Present, as expected
Councillor Joshua Reynolds	3	1	33%	2	Management Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority	22/07/24 18:30 24/06/24 19:00 09/07/24 18:30	Apologies Present, as expected Apologies
Councillor Zafar Satti	8	4	50%	4	Audit and Governance Committee Audit and Governance Committee Management Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority	27/11/24 17:00 30/01/25 18:30 22/07/24 18:30 24/06/24 19:00 09/07/24 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30	Apologies Present, as expected Present, as expected Present, as expected Apologies Present, as expected Apologies Apologies
Councillor Rachelle Shepherd-DuBey	9	9	100%	0	Management Committee Management Committee Management Committee Management Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority	22/07/24 18:30 08/10/24 18:30 04/12/24 18:30 10/02/25 18:30 24/06/24 19:00 09/07/24 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30	Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected
Councillor Wayne Smith	9	6	67%	3	Management Committee Management Committee Management Committee Management Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority	22/07/24 18:30 08/10/24 18:30 04/12/24 18:30 10/02/25 18:30 24/06/24 19:00 09/07/24 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30	Apologies Apologies Present, as expected Apologies Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected
Councillor Helen Taylor	9	7	78%	2	Management Committee Management Committee Management Committee Management Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority	22/07/24 18:30 08/10/24 18:30 04/12/24 18:30 10/02/25 18:30 24/06/24 19:00 09/07/24 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30	Present, as expected Present, as expected Apologies Present, as expected Present, as expected Present, as expected Apologies Present, as expected Present, as expected

Username	Total Expected	Present	% Present	Apologies	Party	Meeting Date	Attendance
Councillor Lou Timlin	8	6	75%	2	Audit and Governance Committee Audit and Governance Committee Audit and Governance Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority	16/07/24 18:30 27/11/24 17:00 30/01/25 18:30 24/06/24 19:00 09/07/24 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30	Apologies Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Apologies
Councillor Simon Werner	11	7	64%	2	Management Committee Management Committee Management Committee Management Committee Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Royal Berkshire Fire Authority Thames Valley Fire Control Service Joint Committee Thames Valley Fire Control Service Joint Committee	22/07/24 18:30 08/10/24 18:30 04/12/24 18:30 10/02/25 18:30 24/06/24 19:00 09/07/24 18:30 12/09/24 17:30 13/11/24 18:30 19/02/25 18:30 08/07/24 14:00 12/12/24 14:00	Apologies Present, as expected Apologies Present, as expected Present, as expected Present, as expected Present, as expected Present, as expected Absent Present, as expected Absent Present, as expected

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ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT AND GOVERNANCE COMMITTEE
DATE OF MEETING	24 MARCH 2025
SUBJECT	MEMBER DEVELOPMENT ANNUAL REPORT AND PROGRESS AGAINST ACTION PLAN
LEAD OFFICER	ANNIE PRATT, HEAD OF CORPORATE SERVICES
LEAD MEMBER	N/A
EXEMPT INFORMATION	NONE
ACTION	NOTE

1. EXECUTIVE SUMMARY

- 1.1 To receive an Annual Report and to note the progress of the Action Plan on Member Development activities in 2024/25.

2. RECOMMENDATION

That Audit and Governance Committee:

- 2.1 **NOTE** the Member Development Annual Report;
- 2.2 **NOTE** the progress of the 2024/25 Member Development Action Plan (Appendix A);
- 2.3 **NOTE** 2023-2027 Member Development Strategy (Appendix B), and protocol for Station visits (Appendix C).

3. REPORT

- 3.1 Between June – September 2024, the Fire Authority appointed seven new Fire Authority Members, appointed Councillor Owen Jeffery as Member Community Safety Champion and Councillor Wendy Griffith as EDI and Cultural Development Lead.
- 3.2 Focus was made towards targeting Member Development courses to new and returning Members appointed into new roles. The majority of returning Members have attended the courses listed in Table One, therefore their learning and development was encouraged by attending formal fire station visits arranged by

Agenda Item 10

Democratic Support Team. In addition, all Members were encouraged to make informal visits to fire stations (protocol for station visits attached at Appendix C).

- 3.3 Appendix A show the progress against 2024/25 Action Plan and Red, Amber, Green (RAG) status has been included to indicate whether actions were completed during the year.
- 3.4 Focus was made on ensuring all Members installed rbfrs email accounts on their devices. This was to ensure the safety and security of information leaving the service, which has also meant Members are required to complete Learning Management System (LMS) courses on Cyber Security and Informational Governance (e-learning) on an annual basis. To date, only two Members have completed these courses, therefore Democratic Support will offer workshops in 2025/26. Democratic Support and Intelligence, Risk and Performance Teams are audited on an annual basis by Internal Auditors and they seek evidence that those departments are keeping Members informed and updated on data and security processes.
- 3.5 This year, most courses were condensed to one-hour sessions and held either during lunchtime periods, or early evening as well as being on Microsoft TEAMS to provide greater flexibility in Member attendance. Some sessions were also arranged as hybrid meetings for those Members who wanted to attend in-person. Democratic Support Team will continue to review this when planning training sessions in 2025/26.
- 3.6 Each year, Members are requested to complete an anonymous online survey on Member Development courses / activities attended, and where possible, Democratic Support use survey results to develop courses or activities for the next municipal year. This year, feedback was requested for three course that ran within the year and feedback was received for one course only.
- 3.7 Verbal feedback gave course timings as an issue. Democratic Support adjusted course times to commence at 5.30pm (where possible) and continue to review timings of courses to compliment a positive work / life balance for Members.
- 3.8 Table One shows Member attendance for courses, workshops and station visits held during 2024/25.
- 3.9 *Station Visits* were arranged based on the location of the station and Members Unitary Authority area; therefore, not all 20 Members were targeted to attend a specific fire station.
- 3.10 *Thames Valley Fire Control Service (TVFCS)* visit, *Safety at Home* and *Wellbeing* courses were aimed at all Fire Authority Members; however, several Members have attended the above over the years.
- 3.11 All the courses / visits outlined in the Action Plan (Appendix A) are designed to inform Members about various departments of the Service. *Safety at Home* looked at the importance of installing and testing fire alarms in the home, electrical and cooking safety. The *Wellbeing* course focussed on the various organisational initiatives that are in place to improve staff mental health.

- 3.12 EDI was covered in several areas of Members Development. For example, during some station visits, thematic improvements including EDI and contaminants plans were shown. This included improvements to shower facilities, sleeping accommodation and multifaith / community rooms to attract a more diverse workforce.
- 3.13 *Data and Performance Course* is an overview of how the Service manages performance against objectives and priorities set out in the Annual Plan. The course covers Response Standard, Appliance Availability, and project action plans. This course is aimed at Audit and Governance Committee Members.
- 3.14 Greater financial detail on the Service's funding streams, Medium Term Financial Plan (MTFP), Strategic Asset and Investment Framework (SAIF), Treasury Management and budget monitoring was delivered by Head of Finance and Procurement in *Understanding Financing the Fire Authority* course.
- 3.15 Local Government Association (LGA) courses are arranged by the Democratic Support Team. No LGA courses were attended by Members this year. The Democratic Support Team continue to review LGA's list of courses and will signpost Members accordingly.
- 3.16 The Members Workshop covered detail on RBFRS Strategic Commitments and annual objectives as well as updates on CRMP Priority 3 and 6. Risks and priorities and SAIF funding were also discussed. Updates were given by the CFO, the ACFO and the DCFO.

Table One

Course title	Number of new members identified to attend	Number of existing members that were identified to attend	Total number of members that attended
Caversham Road Station Visit	4	1	3
Control Visit - 1	6	14	2
Data & Performance Course	2	5	4
EDI Course	7	12	7
Langley Station Visit	4	9	3
New Member Induction	7	0	6
Newbury Station Visit	6	14	4
Safety at Home	7	11	5
Understanding the Financing of the Fire Authority	6	8	2
Understanding the Fire Authority	6	0	1
Wellbeing Course	6	14	5
Members Workshop	6	14	14
Control Visit - 2	5	4	4

4. CONTRIBUTION TO STRATEGIC COMMITMENTS

- 4.1 All Strategic Commitments are supported by the Member Development Programme.

5. FINANCIAL IMPLICATIONS

- 5.1 The majority of the Member Development courses and activities have been delivered in-house within existing resources. External courses were provided at a subsidised rate by LGA as Royal Berkshire Fire Authority are members.

6. LEGAL IMPLICATIONS

- 6.1 The Member Development Strategy and Action Plan supports the Fire Authority in discharging its statutory duties.

7. EQUALITY AND DIVERSITY IMPLICATIONS

- 7.1 EDI training forms part of the Member Development Programme.

8. RISK IMPLICATIONS

- 8.1 The next round of His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) inspection will inspect the governance of the Fire Authority. All Members are required to complete all allocated e-learning courses within the allotted time-period. This is to avoid any potential cyber-threat to the organisation, and will assist compliance.

9. SUSTAINABILITY IMPLICATIONS

- 9.1 None specified.

10. CONSISTENCY WITH DUTY TO COLLABORATE

- 10.1 As outlined in the Member Development Strategy, we will continue to identify opportunities to work with partners to deliver the Member Development programme where possible.

11. PRINCIPAL CONSULTATION

- 11.1 Statutory officers and the Senior Leadership Team have been consulted in the development report.

12. BACKGROUND PAPERS

- 12.1 Fire Authority Agenda and Minutes – 27 April 2023, minute reference 89.

13. APPENDICES

- 13.1 Appendix A – Member Development Action Plan
13.2 Appendix B – Member Development Strategy 2023-2027
13.3 Appendix C – Protocol for Station visits

14. CONTACT DETAILS

14.1 Fayth Rowe, Democratic Support Lead, rowef@rbfrs.co.uk

14.2 Michaela Smith, Democratic Support Assistant, smithmj@rbfrs.co.uk

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Member Development progress against Action Plan 2024/25

Action	Target completion date	Progress 2024/25	Lead Officer/Member	R	A	G
Publish an annual Member Development Programme (1)	Annually	Published at the start of the Municipal Year.	Head of Corporate Services			
Update the skill-based questionnaire for compulsory completion by Members annually (2)	Annually	Skills questionnaire updated by Democratic Support team and completed by members at the beginning of the Municipal year.	Fire Authority Members			
New Members to be assigned a Member and Officer Buddy on joining the Fire Authority (4)	Business as usual	2024/25 New Members were assigned Member Buddy (Group Leader) and an Officer Buddy (member of the Senior Leadership Team) as a contact for questions and queries.	Group Leaders and Head of Corporate Services			
Review the annual Member Induction Programme (5)	Business as usual	Annual New Member Induction session held in July 2024. A further session was arranged in September 2024 for members who were unable to attend the earlier Induction and newly appointed Members. This session is reviewed and updated annually.	Head of Corporate Services Democratic Support Lead			
Review Members Members' Handbook (6)	Annually	The 'About Us' section of the Member Handbook is reviewed annually to support Member Development.	Head of Corporate Services Democratic Support Lead			
Healthy Organisation and Wellbeing Course (8)	Business as usual	This course provide an in-depth view of health and wellbeing initiatives within RBFRS and include Mental Health and unconscious bias training.	Head of HR and Learning and Development			
Control Room Visits (9)	Business as usual	Control Room sessions were arranged by Thames Valley Fire Control Service (TVFCS) Group Manager.	Head of Corporate Services Democratic Support Lead			
Formal Station Visit for the members (10)	Annually	Three formal visits were arranged to Caversham Road, Newbury and Langley Fire Stations. Organised visits provided an opportunity for Members to meet the crew and learn in greater detail the equipment used at incidences.	Democratic Support Lead			
Informal Station Visits (10a)	Business as Usual	Fire Authority Members were encouraged to make impromptu visits to Stations or they could be arranged directly between Members and Station Manager. To aid Member organised station visits, Members may wish to refer to protocol attached as Annex 1.	Fire Authority Members			
Understanding the Financing of the Fire Authority (11)	Business as usual	This course provided an overview of budget setting and the process behind reports presented to the Fire Authority and the statutory reporting requirements of producing Annual Statement of Accounts.	Head of Finance and Procurement			
Strategic Members Briefing / Workshops (12)	Business as usual	Two Member / Officer Workshops were held on 12th September 2024 and 21st January 2025. All Members were invited to attend and is seen as a vital forum in setting the strategic direction of the Service and keeping Members up to date on new developments.	Head of Corporate Services			

Member Development progress against Action Plan 2024/25

Action	Target completion date	Progress 2024/25	Lead Officer/Member	R	A	G
Safety at Home Course and Understanding Safe and Well Visits (13)	Business as usual	This course is delivered by Safety Education Officer and provides smoke alarm advice and tips on ways to protect your home and family from kitchen-related fires. Members were taken through the process of Safe and Well Visits and how that data is fed into quarterly performance reports.	Head of Corporate Services Democratic Support Lead			
Members to be invited to RBFRS events and demonstrations (14)	Business as usual	Members were invited to attend Fire Cadets passing out parade and annual Awards Ceremony.	Senior Leadership Team Democratic Support Lead			
Understanding Data & Performance course (15)	Business as usual	Understanding Data & Performance is aimed at new members. The course covered Audit and Governance Committee Terms of Reference, Annual Objectives, targets and measures of the Service's performance.	Head of Corporate Services			
Course evaluation survey (16)	Business as usual	Course evaluation's were circulated to Members after each course and station visits. None were completed. Verbal feedback was provided on the time of day courses were arranged, as a result some courses were arranged in the evening. Evaluation results should be used to review and improve the content of Member Development courses, as well as form part of the content for the annual Member Development report for consideration by Audit and Governance Committee in March 2025.	Head of Corporate Services Democratic Support Lead			
Members to participate in the Understanding the Fire Authority RBFRS Core Skills Course (17)	Business as usual	Whilst primarily focused on staff development, the course offer opportunities for Member Development and a chance for Members to meet with staff members from across the service.	Democratic Support Lead			
Ongoing opportunities to work in partnership with other fire and rescue services and local authority partners to be explored. (18)	Business as usual	Opportunities to be explored on an ongoing basis and as they arise.	Head of Corporate Services Democratic Support Lead			
Ensure attendance at all Member Development activities is captured and added to each Members profile page on the website. (19)	Business as usual	All Member training has been captured and updated on Royal Berkshire Fire and Rescue Service website under each Member profile. Attendance will be reported annually via the Audit and Governance Committee.	Democratic Support Team			

Member Development progress against Action Plan 2024/25

Action	Target completion date	Progress 2024/25	Lead Officer/Member	R	A	G
Opportunities for e-learning to be utilised for Members. (20)	Business as usual	E-learning courses on Protecting Information, Cyber Security and Equality, Diversity and Inclusion (EDI) were made available to all Members. To date, only two members have completed these courses. It is a requirement for these courses to be completed on an annual basis.	Democratic Support Lead			
Annual report on Member Development to the Audit and Governance Committee. (21)	Business as usual	Annual updates on Member Development to Audit and Governance Committee in March 2025.	Head of Corporate Services			
Modern.Gov Q&A Session (22)	Annually	Modern Gov sessions are available on request.	Democratic Support Lead			
RBFRS ICT Support (23)	Ongoing	Fire Authority Members were provided with rbfrs email accounts. Ongoing support provided by the Democratic Support Team and ICT Team.	ICT Team			
Attendance at development opportunities outside of the organisation (24)	Annually	Where relevant, Members where invited to attend Local Government Assocaition (LGA) conferences and / or courses. Two Members will be attending LGA Fire Commission Conference in March 2025.	Head of corporate services Democratic Support Team			

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Member Development Strategy

2023 - 2027





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Member Development Strategy 2023 - 2027

Section 1: Our Legal Responsibilities

The following legislation provides the main legal basis and outlines the statutory responsibilities and powers of the Royal Berkshire Fire Authority.

- The Fire and Rescue Services Act 2004
- The Civil Contingencies Act 2004
- Regulatory Reform (Fire Safety) Order 2005
- Policing and Crime Act 2017

In 2018, the Government launched a revised Fire and Rescue National Framework which sets out the Fire Authority's main responsibilities and these are shown below:

Royal Berkshire Fire Authority is required to:

- Contribute to safer communities by developing a Community Risk Management Plan (CRMP) to identify, assess and mitigate all foreseeable fire and rescue related risks faced by the communities of Royal Berkshire.
- Work in partnership with the people of Royal Berkshire and a wide range of partners locally and nationally to deliver a capable, resilient service.
- Be accountable to you for our actions and decision making.
- Have scrutiny arrangements in place that reflect the high standard you expect for an important public safety service.
- Provide assurance to you and to Government on financial, governance and operational matters and on national resilience capability.

Section 2: Strategic Policy Statement

This four year strategy aims to ensure all Members have access to a high standard of support and information to facilitate their role on Royal Berkshire Fire Authority. This Strategy aims to support Member development across three categories:

1. Need to know information about Royal Berkshire Fire and Rescue Service
2. Visits to local fire stations including Wholetime and On-Call
3. Other information that Members would like to know



Section 3: Context and RBFA Strategic Commitments

This Strategy is underpinned by the Corporate Plan and CRMP 2023-2027, and must be considered in the context of the Strategic Commitments with outcomes aligned to delivery of the Corporate Plan and CRMP 2023-2027. In overall terms, this Strategy is designed to enable Members to fulfil our mission in **Serving the People of Royal Berkshire**.

Outcomes will be aligned to at least one of the following Strategic Commitments:

Prevention

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

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.

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.

Resilience

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

Sustainability

We will ensure that we provide a financially sustainable and environmentally friendly service to our communities.

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.

[Full details of the policy agenda is available in Royal Berkshire Fire Authority's Corporate Plan and Community Risk Management Plan 2023-2027.](#)

Section 4: Strategy

Through the Member Development Strategy, we will aim to:



- Equip Members with the skills and knowledge necessary to fulfil their roles and ensure they are fully aware of their responsibilities and accountabilities listed in Section 1 of this strategy, and Section 11 of [Member's Handbook Role Description document](#);
- To ensure Member development is fully embedded in the culture of RBFA and Royal Berkshire Fire and Rescue Service (RBFRS) and its importance is recognised by all;
- Equip Members to balance the conflicting and competing priorities of their roles and constructively work with officers in Serving the People of Royal Berkshire.

The principles that will underpin all Member development activity are:

- To maintain a clear commitment to Member development and support;
- To ensure a strategic approach is taken to Member development;
- To support Members in their roles on RBFA.

Our Member development objectives are:

To ensure we meet our aims and principles, this Strategy sets out a number of objectives that we will be working towards as part of our Member development activity:

Maintain a clear commitment to Member development and support	• Seek commitment and approval of the Member Development Strategy by Fire Authority;	Year 1
	• Ensure the planning and delivery of Member development is the responsibility of Head of Corporate Services;	Ongoing
	• Ensure equality of opportunity and access for all;	Ongoing
	• Provide specialist training for the Democratic Support team and the wider organisation through the core skills programme.	Ongoing
Ensure a strategic approach is taken to Member development	• Develop an induction programme for all new Members covering core skills, governance matters and learning specific to RBFRS and the Fire and Rescue Service generally;	Ongoing
	• Annually refresh the Member Development Programme based on Member need	Annual
	• Assign a lead Member (Member Champion for Member Development) and lead officer (Head of Corporate Services) responsible for Member Development providing regular strategic oversight; and	Annual
	• Work in collaboration with Local Authorities and partners in Berkshire to identify opportunities to deliver Member development programmes that are complementary and cohesive.	Annual Ongoing
Ensure Member development is effective in building capacity	• Outcomes and benefits of Member development activities are clearly communicated and understood by those participating;	Ongoing
	• Evaluate the outcomes and benefits of Member development activities through participant feedback;	Ongoing
		Ongoing

**Support
Members in
their roles on
RBFA**

• Develop Member understanding of local and national issues that impact on the Fire and Rescue Service; • Lead Member and Member Champions in place for key themes with briefing and support in these roles as appropriate; • Use a range of tools in the delivery of Member development to ensure suitability for a range of learning styles; • Provide opportunities to meet with agencies and the community; • Monitor and record attendance at Member development activities; • Annually report on the progress of the Member development programme to the Audit and Governance Committee.	Ongoing
	Ongoing
	Ongoing
	Annual
	Annual
• Schedule a programme of Member development activities and publicise at the earliest opportunity; • Ensure the Member development programme is delivered at times appropriate for Members; • Offer Member development opportunities at a range of locations across Berkshire; • Ensure our systems and ways of working best support Members in their roles; and • Champion the role of RBFA in terms of local democracy and contribution to Serving the People of Royal Berkshire.	Ongoing
	Ongoing
	Ongoing
	Ongoing
	Ongoing

Section 5: Delivering the Strategy

A Working Group chaired by the Member Champion for Member Development, will develop an action plan for delivery of a Member development programme under the three headings outlined at the start of the Strategy.

To support the delivery of the Member Development Strategy, a number of different opportunities can be used including (but not limited to):



New Member Induction Programme	Bespoke inhouse briefing sessions	Annual Workshop	Buddy System
Joint training opportunities with Local Authorities	Visit your local station	External learning opportunities e.g. conferences (based on business case where funding required)	Member Handbook
Attendance at RBFPS Events	Communication Channels e.g. Press Releases and Social Media	Opportunities to meet with partners such as SCAS and TVP	Dedicated Member support provided by Corporate Services
Support through systems such as Modern Gov	Briefing notes	Peer coaching and mentoring	E-learning

Measuring our Delivery

To ensure continuous improvement, a number of measures will be used to monitor the success of the Member Development Strategy including:

Annual Member Development Satisfaction Survey	Feedback and Evaluation Forms	Attendance numbers at Member development sessions /events
No. of joint training opportunities with partners/Local Authorities	Participation in external learning opportunities e.g. Local Government Association (LGA)	

As part of the Annual Report on Member Development, performance against these measures will be reported to the Audit and Governance Committee at the end of each Municipal Year.



Approval

The draft Member Development Strategy will be considered for approval by Fire Authority in April 2023. The Member Development Strategy will be reviewed on an annual basis by Audit and Governance Committee.

Version	Lead Member	Lead Officer	Review Date
V1	Member Development Champion	Head of Corporate Services	March 2024

ROYAL BERKSHIRE
FIRE AND RESCUE SERVICE

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 rbfrs.co.uk

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PROTOCOL FOR MEMBERS VISITING FIRE STATIONS FOR FAMILIARISATION PURPOSES

Appendix C

Purpose

- To provide guidance for Members wishing to visit Fire Stations for familiarisation in operational matters and wider delivery of services to the public via the Service Delivery Hubs.
- To provide guidance to the officer hosting the visit to ensure that the familiarisation is comprehensive and that the individual Member's needs are addressed.

The proposed protocol will ensure that Members receive information, witness activity and are provided adequate access to operational personnel at all levels providing a comprehensive introduction to the full scope of Service Delivery activity at 'hub' level.

Nothing in this protocol is intended to dissuade Members from visiting stations on an ad-hoc basis when passing however it should be recognised that it may not be convenient to host visitors at short notice due to planned activity.

Making contact

Members are encouraged to identify a station to visit, and learn a little about that station, by visiting the RBFRS website <http://www.rbfrs.co.uk/your-service/fire-stations/> . A number of stations have a range of vehicles and visits to these stations may provide a wider appreciation of the diversity of vehicles, equipment and management of operations.

Arranging the visit

Member identifies station to visit
(Via RBFRS website if appropriate)

Member contacts Station Manager or Hub Manager – contact details located via Modern.gov library and Members Handbook

Member contacts Station or Hub Manager to arrange visit and agree content

PROTOCOL FOR MEMBERS VISITING FIRE STATIONS FOR FAMILIARISATION PURPOSES

Appendix C

The visit

The following list is provided as a guide for the Member and receiving officer to ensure that the full scope of Service Delivery activity is considered during the visit. Additional items can be included and the programme will be adapted to address the individual Member's needs.

Focus areas	Method
Service structures	
Hubs and support departments	Group/Station Manager discussion Relevant documentation
Local community plan for the hub area	Group/Station Manager discussion Relevant documentation
Response	
How the Service responds to incidents: - Incident types - FRS Act and statutory responsibilities - PDAs - Hierarchical command structure and ICS - Special appliances - Specialist officer functions - RDS and WDS working patterns	Group/Station Manager discussion Relevant documentation
Relevant corporate targets and measures	Group/Station Manager discussion View latest published quarterly performance report
Training/Maintenance of skills	Group/Station Manager discussion Discussion with the duty watch
Equipment	View fire appliances with duty watch Observing testing or training
Prevention	
Relevant corporate targets and drivers behind prevention activity	Group/Station Manager discussion
Personnel	Group/Station Manager discussion Structure chart Introduction to staff if available

PROTOCOL FOR MEMBERS VISITING FIRE STATIONS FOR FAMILIARISATION PURPOSES

Appendix C

Prevention activity: • HFRCs/Safe and Well • Fire safety education initiatives • National campaigns • Local identification of risk and methods of addressing it	Group/Station Manager discussion Discussion with the duty watch
Protection	
Relevant corporate targets and drivers behind protection activity	Group/Station Manager discussion IRMP documentation
Personnel	Group/Station Manager discussion Structure chart Introduction to staff if available
Protection activity: • Inspections • Response to complaints • Consultations • Post fire inspections	Group/Station Manager discussion and/or discussion with SM Protection if available
Other	
Station tour	Duty watch
Observing station activity – training, testing etc	Level of involvement to be determined by the local risk assessment for the activity. Firefighting and associated activities are inherently hazardous therefore risk assessments will preclude involvement in some activities.

Additional considerations:

- Stations are able to accommodate visits for small groups of up to 3 visitors.
- Members will be given the opportunity to spend time alone with the duty watch to discuss issues of importance to them and form a fully rounded view of the Service from all levels.
- Where additional visits to other stations or departments are requested by the Member the hosting officer will provide contact details. These could include visits to Retained Duty System fire stations, the Service Training Centre or support services for instance.
- As far as is possible the planned activity for the day should not be altered to accommodate the visit. This will ensure that the visitor experiences typical station activity and not a contrived event.

PROTOCOL FOR MEMBERS VISITING FIRE STATIONS FOR FAMILIARISATION PURPOSES

- To enable the Service to co-ordinate visits and go some way to ensuring that station personnel are afforded equal opportunity to meet Members, please let Democratic Support know when you have visited a station.
- Members are advised to familiarise themselves with the Protocol on Member and Officer Relations and how that relates to contact with Service personnel.

ROYAL BERKSHIRE FIRE AUTHORITY REPORT



COMMITTEE	AUDIT AND GOVERNANCE COMMITTEE
DATE OF MEETING	24 MARCH 2025
SUBJECT	QUARTERLY PERFORMANCE REPORT 2024-25 QUARTER 3 (OCTOBER - DECEMBER 2024)
LEAD OFFICER	MELISSA JACKSON, PERFORMANCE OFFICER
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) third quarter (October – December 2024) performance for the 2024-25 financial year.

2. RECOMMENDATION

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 2024-25.
- 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.

Agenda Item 11

- 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 second quarter (October - December_2024) performance for the 2024-25 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 (CRMP, RBFRS Development Programme and the Strategic Asset Investment Framework) - 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 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 the 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 we are resilient 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. SUSTAINABILITY IMPLICATIONS

9.1 There are no sustainability implications arising from this report.

10. CONSISTENCY WITH DUTY TO COLLABORATE

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

11. PRINCIPAL CONSULTATION

11.1 The Chief Fire Officer was consulted during preparation of this report.

11.2 The Head of Finance and Procurement was consulted on the content of this report.

12. BACKGROUND PAPERS

12.1 Annual Plan 2024-25.

13. APPENDICES

13.1 Included with main report.

14. CONTACT DETAILS

14.1 Melissa Jackson, Performance Officer, 07570 950889



Quarterly Performance Report

Q3 2024-2025 October - December





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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

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: performance@rbfrs.co.uk



Call us: 0118 945 2888



Write to us at: Newsham Court, Pincent's Kiln, Calcot, Reading, Berkshire, RG31 7SD



Introduction

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

To achieve the Strategic Commitments we have made to the people of Royal Berkshire, our Annual Plan for 2024-25 highlights 9 areas of focus, which can be found at Appendix B.

The areas of focus are delivered through our Service Plans and Hub 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.



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



Quarter Three Summary



1,767

Total number of emergency incidents in Berkshire



73.2%

% of occasions we responded to emergency incidents within 10 minutes



4.8%

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



79.1%

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



9

Number of complaints received



7.7%

% of working time lost to staff sickness across all groups



100%

Compliant spend as a % of overall spend



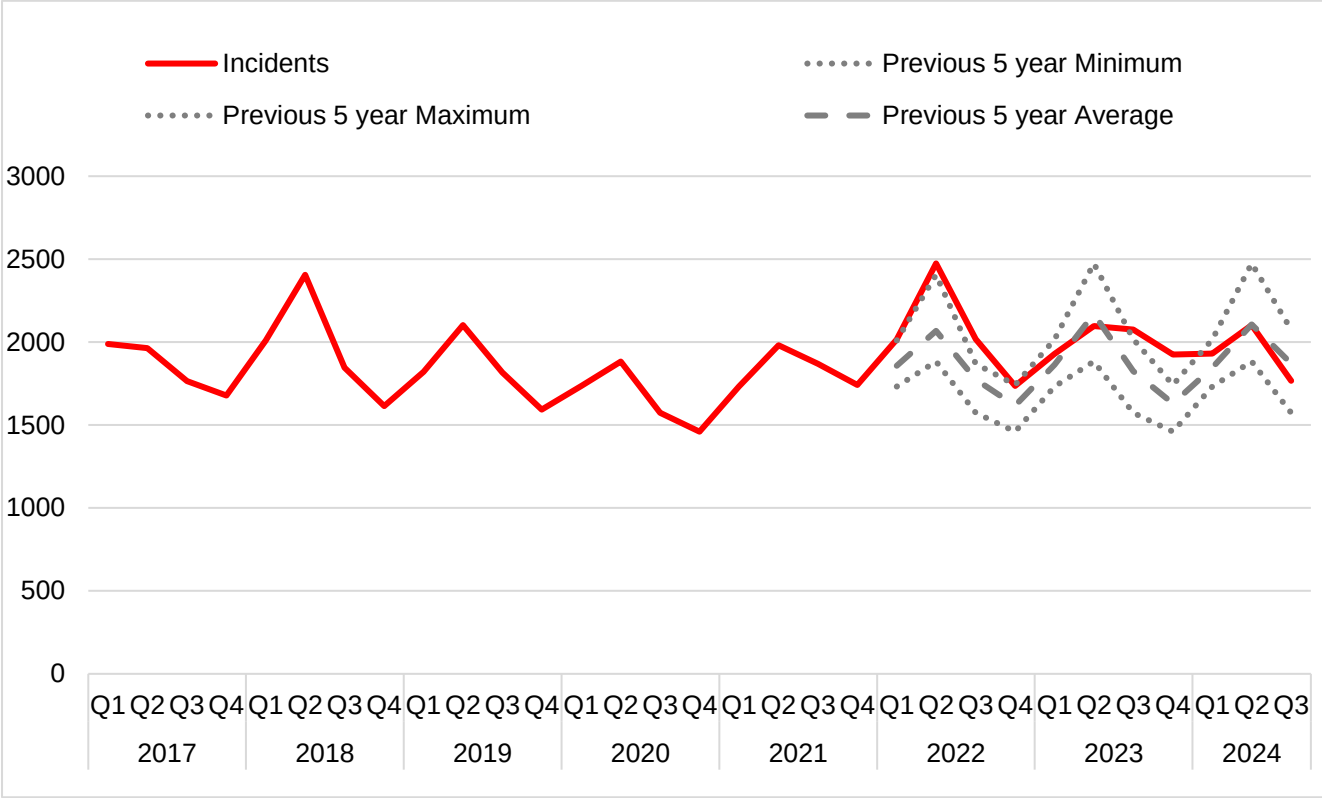
Quadrant One – Service Provision

Incident Trends

We responded to 1,767 emergency incidents in Berkshire in Quarter 3 2024/25, a reduction in the number of incidents from the same period last year.

The chart below shows the trend in incidents over time. For the most recent quarters it 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.

Total Number of Incidents

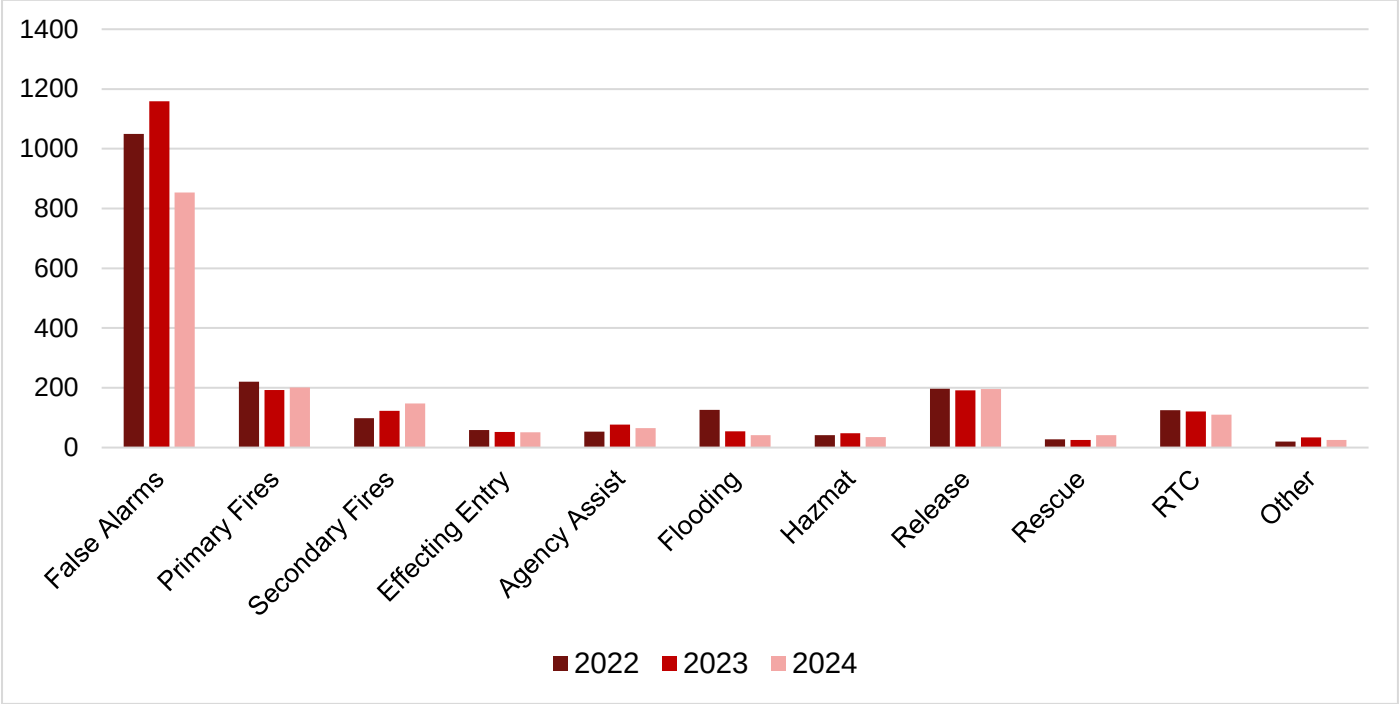


The number of incidents in Quarter 3 is very similar to the five-year average for this time of year, showing a similar pattern of a fall in incident numbers.



The chart below shows the breakdown of incident types attended, noting a fall in the number of False Alarms attended. The new Automatic Fire Alarm (AFA) policy was introduced on 20th September 2024 to focus resources more efficiently. The impact already indicates attendance to fewer false alarm incidents. A comprehensive evaluation plan is in place to look at the impact of the new policy in more detail over the next two years.

Total Incidents Attended by type





Service Provision Data Summary

Overall Measures

1. Number of Fire Deaths

2024/25 Target: 0

	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	2	1	0	1	3
Target (max)	0	0	0	0	0
2024/25 Actual	1 ↑	1 ↔	0 ↔		2 ↑

Year-to-date there have sadly been 2 fire fatalities recorded. In Q3, no fire related fatalities.

2. Number of non-fatal fire casualties

2024/25 Target: 31 max.

	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	7	16	8	7	31
Target (max)	7	8	8	8	23
2024/25 Actual	17 ↓	15 ↑	11 ↓		43 ↓

The number of non-fatal casualties decreased compared to Q1 and Q2, however Q3 exceeded targets for both the quarter and year-to-date.

Kitchen fires presented as the main cause of fire-related injury in Q3 for 6 of 11 casualties. Whilst no incident resulted in life changing injury, cooking is clearly the biggest ignition risk in domestic homes. This has been flagged to prevention managers to monitor and address.

Incidents resulting in injuries were followed up with appropriate post-fire prevention activities, often involving a joint response between prevention teams and frontline crews. Prevention managers continually monitor these activities to ensure that any opportunity to engage with the community after an incident is utilised to provide reassurance and advice.



3. Number of deliberate Primary Fires					2024/25 Target: 135 max.
	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	20	26	25	29	71
Target (max)	31	31	31	32	93
2024/25 Actual	21 ↓	26 ↔	19 ↑		66 ↑
Across services, primary deliberate fires, including fatal fires have increasingly been linked to those with complex mental health needs. Internally In response to this, there is a robust process of complex case meetings to reflect the more complex nature of the referrals received. An upward trend at Q3 has been noted for Reading. Whilst low in numbers, this is being monitored. No clear patterns are currently identified. An increase was observed in the rough sleeper population causing primary and secondary fires. We are taking actions with significant prevention investment underway, including pioneering efforts to assist and help with the challenges posed by the rough sleeper population. This work is new to the fire sector and lasting positive results in this area are known to be hard to come by. Prevention teams and partner agencies are working on measures to address these issues. Prevention efforts continue such as with safeguarding, partnership working with Anti-Social Behaviour (ASB), Problem Solving Tasking Group (PSTG), Thames Valley Police (TVP) teams and post-fire prevention activities undertaken where appropriate.					
4. Number of deliberate Secondary Fires					2024/25 Target: 233 max.
	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	68	65	39	15	172
Target (max)	77	81	34	41	192
2024/25 Actual	53 ↑	51 ↑	31 ↑		135 ↑
Significant falls in deliberate secondary fire numbers were observed in West Berkshire and Reading, whereas Wokingham saw an increase to 8 incidents when compared to the previous quarter. Following review, incidents localised to Woodley accounted for almost half of recorded incidents. Partnership working with TVP and PSTG has led to prompt intervention with suspected culprits by TVP. Hub prevention managers attend the Antisocial Behaviour in parks and open spaces meeting, alongside problem solving tasking group meetings and there is close working outside of these meetings with the community safety officer and TVP where necessary. The Rough Sleeping and Youth populations continue to contribute to such fires. Arson awareness boards continue to be placed at hotspots / areas of concern.					



Prevention Measures

5. Increase the number of Referrals for Safe and Well visits received from our partners

2024/25 Target: 10%

	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24) % change	18.4%	13.5%	8.6%	-1.4%	13.2%
Target % change	10%	10%	10%	10%	10%
2024/25 Actual Number	1184	1166	1194		3544
2024/25 % change	12.4% ↓	15.9% ↑	4.8 ↓		10.8% ↓

Particular success in Reading has come through ongoing work with the care commissioning team ensure agencies continue to attend Adult at Risk Programmes (ARPs) and refer clients. In West Berkshire there is agreement to focus energy on increasing referrals via several avenues which are currently being implemented.

Focus on Slough continues with work to engage partners, including liaison with Slough's Community Safety Manager and Chair resulting in RBFPS securing a two-page plan in the Slough Community Safety Plan 2025-2028. Q3 showed some positive signs for Slough with a 4.8% increase in referrals.

6. Percentage of Safe and Well referrals, where there has been a threat or incidence of arson, completed within 48 hours

2024/25 Target: 100%

	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	100%	100%	100%	100%	100%
Target	100%	100%	100%	100%	100%
2024/25 Actual	100% ↔	100% ↔	100% ↔		100% ↔

Performance across TOA referrals remains exceptional, with 100% of 21 referrals completed within 48 hours. This reflects the dedication and commitment from the Safeguarding Team, Duty Officers, Safe and Well Technicians and Crews to provide an efficient response supporting victims to keep safe throughout Berkshire.

This measure excludes referrals where visit in response to a Threat of Arson is documented as not possible within that timeframe, e.g. where there is a risk to staff/victim, not appropriate to attend in marked vehicles, victim suggested a safer date. A total of 25 Threat of Arson referrals were completed in Q3. Of these, three visits followed arson-related incidents and 22 referrals from external agencies such as TVP, Probation and Berkshire Women's Aid. Actions included fitting of additional smoke detection at 10 address and arson proof letterboxes at 18 properties. No incidents have been recorded following the completion of a Threat of Arson Safe and Well Visit at any of the 25 addresses, to date.



7. Percentage of Very High Risk Safe and Well Referrals completed within 72 hours					2024/25 Target: 40%
	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	37.5%	49.0%	32.7%	30.2%	40%
Target	40%	40%	40%	40%	40%
2024/25 Actual	31.0% ↓	29.4% ↓	16.2% ↓		24.8% ↓
8. Percentage of High Risk Safe and Well Referrals completed within target time					2024/25 Target: 57%
	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	43.1%	52.5%	52.2%	52.6%	49.3%
Target	57%	57%	57%	57%	57%
2024/25 Actual	44.3% ↑	43.1% ↓	48.1% ↑		43.7% ↑
In most cases where visits not completed by the target deadline, this was at the request of the recipients themselves – e.g. requesting alternate visit dates to allow family members or support workers to attend, if not for declining visits entirely. Slough, Windsor and Maidenhead and Bracknell Forest completed no Very High Risk referrals in timescale, a total small number of 7 referrals was received across the unitaries. All 7 were contacted within the required time scales but attended outside of time scale at the request of the recipient. These measures do not exclude referrals from the total count even where the recipient has requested a visit is completed outside the target timescale. In Bracknell Forest, positive examples of cross departmental working saw a proportion of visits allocated to crews. Safe and Well performance will continue to be scrutinised in detail internally to ensure all opportunities to complete safe and well visits within the required timeframes are considered.					



Protection Measures

9. Percentage of Fire Safety Audits of premises identified as High or Very High Risk in our Risk-Based Inspection Programme completed in timescale.

2024/25 Target: Monitor

	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	-	-	-	-	-
Target	-	-	-	-	-
2024/25 Actual	-	22.4%*	10.4%		15.0%

*The due dates and targets were set for this measure in July, hence reporting commences from Q2.

To date, as per September and December the number is weighted to activity at the end of the quarters. The number completed in timescale will be monitored. An increased focus to address the risk posed by High-Rise Residential Buildings (HRRBs) requiring remediation has created challenges in balancing work priorities with the Risk-Based Inspection Programme (RBIP) and case management for the Business Safety Regulator. This reactive work and these factors has limited the level of activity addressing the Risk-Based Inspection Programme. A new risk will also be added to the risk register to reflect this.

Mentoring rotas have been established to ensure qualified staff work with those in development to address the RBIP.

10. Percentage of Full Fire Safety Audits with a 'Broadly Compliant' result *

2024/25 Target: 60%

	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	69.6%	62.4%	65.3%	76.1%	66%
Target	60%	60%	60%	60%	60%
2024/25 Actual	75.1% ↓	78.9% ↓	79.1% ↓		77.5% ↓

*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.

Q3 has continued the trend of high numbers of broadly compliant results from fire safety inspections. The prime reason for this is the high development profile of our inspectors that creates a bias towards simple premises

In Q2 and Q3 the Protection Teams have and continue to experience capacity issues. Several staff will become competent in April 2025, increasing capacity and resilience across various areas of work, notably to address the different types of premises.

Premises being proactively inspected from the RBIP because they are scored as "very high" and "high", are often returning broadly compliant results. Due to the nature of the risk of the premises and the high frequency of visits they are often well managed and as such are broadly compliant. In addition to the RBIP we are continually monitoring our highest risk buildings in interim measures. These will not feature in audit outcomes as they are ongoing but will likely result in formal action.



11. Percentage success when cases go to court					2024/25 Target: 80%
	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	0 cases	0 cases	0 cases	0 cases	0 cases
Target	80%	80%	80%	80%	80%
2024/25 Actual	100% (1 case)	0 cases	0 cases		100% (1 case)
No cases proceeded to court in Q3: one prosecution case open, was adjourned in January due to the defendant taking legal advice. This is expected to move to Q4.					
12. Percentage of Statutory fire consultations completed within the required timeframes					2024/25 Target: 95%
	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	97.0%	98.4%	95.5%	96.4%	97%
Target	95%	95%	95%	95%	95%
2024/25 Actual	99.2% ↑	99.6% ↑	95.8% ↑		99.4% ↑
Target has once again been met, with a slight reduction from previous quarters due staff sickness and absence, including family bereavement which affected capacity to complete audits in time. This is not systemic issues, but human factor with an overall proven consistency in meeting and even exceeding target expectation.					



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 2024/25 Target: 75%

	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	74.6%	72.9%	71.5%	70.1%	73%
Target	75%	75%	75%	75%	75%
2024/25 Actual	74.7% ↑	68.5% ↓	73.2 ↑		72.0% ↓

Planned operational training can reduce cover on station grounds, leading to response time failures with appliances travelling across station grounds and has been noted also where host appliances are already attending another incident. West Berkshire continues to present our biggest challenge, with extended rural areas presenting longer response times. Low On-call availability in the West also has a direct impact on this.

14. Percentage of wholetime frontline pumping appliance availability 2024/25 Target: 97.4%

	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	97.3%	97.1%	97.6%	97.8%	97.3%
Target	97.4%	97.4%	97.4%	97.4%	97.4%
2024/25 Actual	97.7% ↑	95.2% ↓	96.7% ↓		96.5% ↑

It is expected the service shall experience less appliance degradations in Q4 as a result of the 10 additional firefighters, who commenced midway through Q3. This is expected to improve appliance availability and response times. Shortages in specialist qualifications on the Aerial Ladder Platform (ALP) caused a couple of these (with the pump crew having to switch over on to the ALP). Some instances of critical specialist training also resulted in appliances coming off the run on occasion.



15. Percentage of hours where there is adequate crewing on On-call frontline pumping appliances (based on 24/7 crewing)					2024/25 Target: 50%
	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	46.5%	38.4%	33.5%	41.5%	39.5%
Target	50%	50%	50%	50%	50%
2024/25 Actual	34.1% ↓	35.5% ↓	24.% ↓		31.4% ↓
The trend continues to be below the collective On-call crewing target, with location and cyclical nature of staffing impacting the levels of On-call availability. Following retirement of the Watch Manager, Hungerford's availability was impacted – actions ahead include a temporary appointment of a Watch Manager, Fire Fit and recruitment activities planned for Q4. Lambourn's availability continues to be challenging similarly, Mortimer has been impacted by the unavailability due to illness. Maidenhead availability in Q3 has struggled to reach double figures, partly due to leave but also due to almost 40% of the station being at the start of their careers. Forward planning and succession plans are in progress across On-call stations.					
16. Percentage of time that 14 or more pumping appliances are available					2024/25 Target: 100%
	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	-	-	-	-	-
Target	100%	100%	100%	100%	100%
2024/25 Actual	91.2%	70.1%	82.6%		81.3%
A 12.5% improvement was seen in Q3 from Q2 figures. Despite on call availability being reduced, our overall performance in this area increased significantly from Q2. The reduced On-call availability may have limited the improvements seen to our 14-appliance target. Efforts are underway to improve the On-call crewing picture for Q4.					



Resilience Measures

17. Percentage of visits to Very High, High and Medium Operational Risk sites completed in timescale

2024/25 Target: 100%

	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	57.7%	80.0%	83.3%	56.0%	74.6%
Target	100%	100%	100%	100%	100%
2024/25 Actual	71.0% ↑	54.7% ↓	57.3% ↓		59.8% ↓

The overall process of recording and managing Risk Assessments is proving challenging. Consideration is in place to provide assured data capture for crews to include commentary regarding attempted contact or reasons for delays in completing visits. This is under review.

18. Number of Service Delivery Hub exercises completed

2024/25 Target: 12

	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	4	1	4	3	9
Target	3	3	3	3	9
2024/25 Actual	3 ↓	3 ↑	3 ↑		9 ↑

Service delivery teams, supported by the Operational Learning and Assurance team, plan and deliver exercises aligned to the Annual Exercise Plan. The outcomes of the exercises and the progress against the plan are monitored at the Operational Learning and Assurance Board. The service continues to perform well against this measure overall. Changes have been made to streamline the post exercise debrief process to support completion and timely submission of reports, this change appears to have made a positive impact and will continue to be monitored.

19. Percentage of Automatic Fire Alarm calls where RBFRS did not attend

2024/25 Target: 30% min.

	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	25.7%	25.8%	24.8%	25.1%	25.4%
Target (min)	30%	30%	30%	30%	30%
2024/25 Actual	24.9% ↓	32.7% ↑	51.5% ↑		37.0% ↑

The percentage of Automatic Fire Alarm (AFA) calls that RBFRS did not attend has remained relatively steady, fluctuating slightly around the 5-year average of 24.3%. This indicates consistent performance over the past five years under the previous policy and captures the impact of the previous policy change in 2022.

The new AFA policy was introduced on 20 September 2024. Following the implementation of the new AFA policy, the percentage of calls where RBFRS did not attend has increased significantly to 51.5%. This represents more than a 100% increase compared to the 5-year average

The rise in the percentage for Q3 2024 reflects a deliberate and successful effort to focus resources more efficiently, attending fewer false alarms. This indicates improved adherence to policy guidelines and suggests the wider Thames Valley adoption has contributed to effective policy delivery by TVFCS. The new policy appears to have had a positive impact on reducing RBFRS attendance at AFA calls. A comprehensive evaluation plan is in place to look at the impact of the new policy in more detail over the next two years, with formal reporting to Fire Authority at 12 and 24 months.



Customer Experience Measures					
20. Percentage of respondents experiencing a domestic fire satisfied with the service received			2024/25 Target: 100%		
	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	100%	100%	100%	No returns	100%
Target	100%	100%	100%	100%	100%
2024/25 Actual	100% ↔	100% ↔	100% ↔		100% ↔
21. Percentage of respondents experiencing a commercial fire satisfied with the service received			2024/25 Target: 95%		
	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	100%	100%	100%	No returns	100%
Target	95%	95%	95%	95%	95%
2024/25 Actual	100% ↔	100% ↔	100% ↔		100% ↔
22. Percentage of respondents satisfied with the Fire Safety Audit service they received			2024/25 Target: 90%		
	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	100%	90.9%	N/A	N/A	94.7%
Target	90%	90%	90%	90%	90%
2024/25 Actual	100% ↔	* N/A	N/A	N/A	100% ↔
*The Fire Safety Audit surveys are now conducted via a QR code and an online form					
23. Percentage of respondents satisfied with the Safe and Well service received			2024/25 Target: 100%		
	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	100%	100%	98.8%	100%	100%
Target	100%	100%	100%	100%	100%
2024/25 Actual	98.9% ↓↔	100% ↔	100% ↔		99.5% ↓



24. Number of complaints received				2024/25 Target: Monitor	
	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	7	6	6	2	19
Target	-	-	-	-	-
2024/25 Actual	1 ↑	6 ↔	9 ↓		16 ↑
In Q3, the service received a total of 16 complaints which included customer service, operational activity, accountability and accidental damage during an incident.					
25. Number of compliments received				2024/25 Target: Monitor	
	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	4	4	5	8	13
Target	-	-	-	-	-
2024/25 Actual	7 ↑	12 ↑	10 ↑		29 ↑
Compliment to Safe and Well Technicians: >> 3 (to the same individual) Compliment to crew(s): >> 5 (following incidents) Other Compliment: >> 2 (from outside agencies to Business Support)					



Quadrant Two – Corporate Health

HR Highlights

Both the levels of days lost to sickness and percentage of working time lost to sickness has increased this quarter.

The top three reasons for sickness absence during Q3 were Mental Health, Musculoskeletal (MSK) and Respiratory. All absences increased this quarter apart from Gastro and MSK. Although MSK reduced it remains one of the top three reasons for absence in terms of number of days lost.

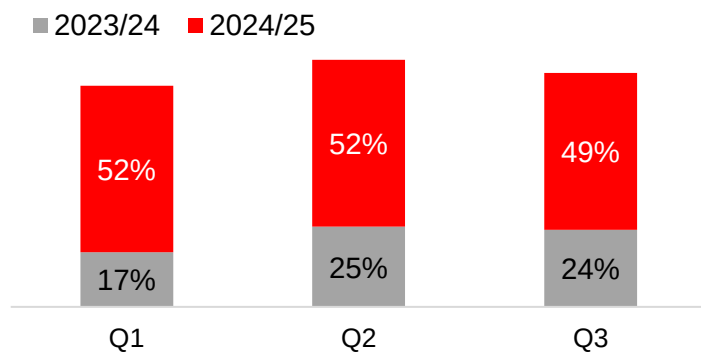
Health Partners (Occupational Health) benchmarking data shows for the rolling 12 months to the end of December 2024, 27% of RBFRS cases related to MSK issues. This compares to 29% for their emergency services clients and 26% across their client base. Both RBFRS and emergency services clients showed a reduction in MSK cases for the same period last year. For RBFRS this reflects the decrease in MSK absence from Q2 and compared to Q3 last year.



Addressing Sickness Absence

Mental Health Absence continues to increase and accounted for around half of all days lost for sickness absence:

% Days Lost due to Mental Health¹



Employee Relations cases

The volume of Employee Relations cases increased notably in Q3. Year-to-date, Employee Relations cases account for 25% of all mental health days lost.

Health Partners (Occupational Health) benchmarking data shows for the rolling 12 months to the end of December 2024 41% of RBFRS cases related to mental health issues. This compares to 32% for their emergency services clients and 32% across their client base. The gap between RBFRS and other emergency services clients and the client base is widening. This may reflect the number of mental health absences linked to employee relations cases.

Developing a preventative approach – ensuring staff can quickly and easily access support for their mental health - is crucial to managing mental health absence and promoting recovery.

HR continue to support investigating officers to conclude investigations within the specified timeframes - to prevent undue stress arising from a protracted process. To minimise impact to the individual and organisation, actions include:

- » Welfare Officers assigned to staff involved, to ensure they receive appropriate support for their mental health.
- » Mediation is provided as appropriate to expedite the return-to-work on conclusion of cases where relationship challenges are cited.
- » Regular time secured with the lead Occupational Health Physician for case conferences to build supportive return-to-work plans.

¹ out of all sickness absence



Structured Professional Support (SPS)

The SPS trialled in Q3 and aimed to provide individuals the space to explore any issues - professional or personal that may affect their wellbeing.

- » The trial was available to all flexi-duty officers in a direct response to high levels of mental health absence.
- » Recognising that the nature of work may negatively impact mental health, other high-risk roles were also offered SPS sessions.
- » Through application of stress risk assessments and appropriate rehabilitation plans, issues could be addressed early, to build resilience, protect future wellbeing and to reduce absence.

Early take up has been positive. All those engaged requested a second session. The trial will be evaluated quantitatively and qualitatively to consider further roll out to other high-risk roles.

A number of individuals (12 of 20) absent in Q2 returned to work during Q3 and will be supported to return in a structured and considered manner.

A report on performance – Discipline and Complaints Effectiveness - is provided to the Audit and Governance Committee every six months.



Revenue Budget – Q3 2024/25

The 2024/25 Revenue Budget agreed by Members in February 2024 was set at £45.964m. The budget was set with no addition to or need to draw on the Budget Contingency Reserve.

The forecast revenue outturn for 2024/25 is detailed in the **Revenue Position** on page 26 and shows an anticipated surplus of £120,000 compared to the original budget.

Variances against individual revenue lines are explained below.

Employee costs:

- » The Grey book staff reached a pay settlement from 1 July 2024 of 4%.
- » This was against a budget rate of 3.75% - at an additional cost of £39,000. The budget was set with the crewing model that included a buffer of an additional ten firefighters.
- » Station staff salary costs have been less than budgeted for the period, even with the 17 new recruits that joined in February (who went to stations in May), due to the number of leavers and retirements.
- » The 18 new recruits taken on in July have joined stations in November – at which point stations were at establishment (including the crewing buffer of 10 additional firefighters budgeted). The proportion of firefighters in development is higher than in the budget. Overall, there is a forecast net cost savings on station salaries of around £473,000.
- » The overtime budget was set at a lower level, in anticipation that the implementation of Priority Project 6 (of CRMP) and the additional ten firefighter buffer would help lead to reduced overtime. The delay in the implementation of Priority 6, the time taken to recruit additional firefighters and pressure on the overtime budget to cover sickness, firefighters on light duties and additional overtime for training has had an impact on overtime costs. The overtime forecast is showing at £566,000 over budget for the year.
- » On-call stations are currently showing a net negative variance across the county, with a net variance of £92,000, with Lambourn being £38,000 of this amount.
- » The Green book pay award was finalised at an average of 3.38% against the budget of 3.75% - an estimated saving against the budget of £33,000. This is part of the Non-Stations Employee forecast underspend of £58,000, which includes various vacancies, but is partly offset by higher officer overtime.



Utilities:

Reductions in gas and electricity prices are anticipated to save around £26,000 against the original budget. In addition, credits of £25,000 have been received from the water supply company due to corrections to meter readings.

Occupational Health:

Costs are forecast to be £46,000 higher than budget due to cost increases, additional number of wholetime staff with additional medicals, increased numbers of referrals – particularly of complex cases needing physician rather than adviser appointments. Referrals for mental health cases have also risen.

Contracts:

The forecast overspend includes internal and external audit costs forecast to be a total of £37,000 higher than budgeted.

Pension costs:

£35,000 higher due to additional Injury award costs.

Grants:

The main variance relates to the Pension Grant to cover additional pension costs, which has come in £87,000 higher than budgeted.

Interest receivable:

We have been able to invest at higher fixed rates with current and anticipated interest from money on deposit forecast to yield around £820,000 for the full year.

**Revenue Position Q3 2024/25**

	Annual Budget £'000	Q1, Q2 & Q3 Outturn £'000	Forecast to YE £'000	Fcast - Budget Variance £'000
EMPLOYEES				
STATIONS	20,743	15,420	20,783	40
NON-STATIONS	14,596	10,773	14,538	(58)
TRAINING	776	446	795	19
OTHER	309	248	324	15
	36,424	26,887	36,440	16
PREMISES				
REPAIRS & MAINTENANCE	1,002	702	1,047	45
RATES	968	850	971	3
CLEANING	294	219	304	10
UTILITIES	735	447	684	(51)
	2,999	2,218	3,006	7
SUPPLIES				
INSURANCE	437	437	444	7
EQUIPMENT	646	348	671	25
IS EQUIPMENT & LICENCES	1,003	741	1,048	45
CLOTHING/PPE	373	250	380	7
COMMUNICATIONS	913	661	932	19
OCCUPATIONAL HEALTH	268	227	314	46
PRINT/STATIONERY/PUBLICATIONS/SUBSCRIPTIONS	142	108	159	17
COMMUNITY FIRE SAFETY SUPPLIES	149	93	149	0
SUPPLIES OTHER	249	192	267	18
	4,180	3,057	4,364	184
CONTRACTS				
CONTRIBUTION TO TVFCS	1,063	778	1,057	(6)
LEGAL	50	41	51	1
OTHER CONTRACTS (incl. Professional Services)	1,171	703	1,222	51
	2,284	1,522	2,330	46
TRANSPORT				
VEHICLE RUNNING COSTS	796	523	821	25
TRAVEL	232	189	250	18
	1,028	712	1,071	43
PENSIONS				
PENSIONS	518	379	553	35
	518	379	553	35



INCOME				
GRANTS	(1,769)	(1,621)	(1,870)	(101)
RENTAL INCOME	(239)	(167)	(220)	19
TVFCS RECHARGE INCOME	(429)	(322)	(429)	0
INCOME OTHER	(544)	(142)	(553)	(9)
	(2,981)	(2,252)	(3,072)	(91)
NET COST OF SERVICES	44,452	32,523	44,692	240
DEBT CHARGES INTEREST	333	167	333	0
INVESTMENT INTEREST	(467)	(620)	(820)	(353)
REVENUE FUNDING OF CAPITAL	1,847	0	1,847	0
APPROPRIATION TO/(FROM) RESERVES	(751)	0	(751)	0
FINANCING COSTS	550	0	550	0
NET EXPENDITURE	45,964	32,070	45,851	(113)
GOV GRANTS/PRECEPTS	(45,964)	(40,174)	(45,971)	(7)
(SURPLUS)/DEFICIT BEFORE USE OF RESERVES	0	(8,104)	(120)	(120)



Equality, Diversity and Inclusion Objectives

	End 23/24		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	
SLT agreed to embed the Summer Internship scheme annually within business-as-usual activity following the successful three-year pilot which completed at the end of in Q2. This marks promising steps to increase our staffing diversity. Success was proven with one of the 2024 interns applying for and securing the Business Support Apprentice role. Previous interns continue to show interest in other roles within RBFRS with applications for roles such as Wholetime and Fire safety, albeit none recruited to date. Wholetime Firefighter recruitment concluded in December 2024. The successful cohort comprised 25% female - compared to 5% of successful candidates for previous intake. For all other groups whether this be individuals with a disability or from an ethnic minority there has been negligible difference. For positive action to support women to progress within the organisation, it was agreed that RBFRS would continuously secure spaces on the Women in the Fire Service (WFS) Leadership Programme and to hold four spaces on the WFS Training and development weekend in Summer 2025. In Q3, 12 Discover a Career as a Firefighter sessions took place. The registration diversity decreased since the introduction of the sessions this time last year. A review of the sessions is planned for the end of Q4 to establish effectiveness. Of successful applicants in December 2024, 33.3% attended Discover a Career as a Firefighter sessions.						
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	
Delivery of our purpose and vision has been reviewed. The Culture Plan and framework identify three key values - Safe, Supportive and Inclusive. The Culture Plan sits alongside the CRMP to deliver RBFRS priorities, across different workstreams across the organisation to strive towards a better culture. The Culture Plan is due to be launched more widely in Q4 following the Leadership Forums. A culture edition of the Shout was published as a resource for employees to understand the work that is happening across the organisation to support our culture and drive change.						



EDI (Equality, Diversity and Inclusion) and Cultural Awareness training continues to be rolled out across the workforce. At the end of Q3, 15.7% of staff had completed the training. In November, members of staff across the service attended the AFSA Winter Conference providing the opportunity to bring back learnings and best practice from across the sector to RBFRS. The EDI Steering Group requires a review to ensure its objectives are being met and there is accountability for EDI related activity in all areas of the organisation. Equality monitoring data - aligned to new 'answer' options - has been completed by the majority of staff. This will allow us to have a better understanding of the diversity of our staff across the organisation. In response to changes in legislation with the Workers Protection Act, RBFRS hosted a webinar to inform staff. This noted how to challenge and report sexual harassment in the workplace. In addition, a risk assessment was completed with an action plan to ensure we are adhering to legislation and keeping staff safe.					
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.	G		G	G	G
Stations continue to work towards their new objectives under the new EDI accountability by creating long term sustainable relationship within their communities. A particular area of focus across the county is reaching those who are not in mainstream education setting and focussing on those that are homeschooled is of particular focus, opening. This provides new routes into community members to of the community to not only display potential careers but provide critical fire safety information's and also career potential. Addressing loneliness and better connecting communities, Crowthorne continues to host its happiness hubs offering a place to visit for a chat, cup of tea and chat to help community members. Christmas provided the opportunity to support local charities. Seasonal initiatives to support people this Christmas included delivery of gifts to children at Wexham Park hospital on Christmas Day. The service supported the Homeless Shoe Box appeal this year to continue its relationship alongside Slough Homeless Concern where crews from Slough have been supporting at their evening dinner events throughout the year. This quarter, the service began opening mass casualty and other exercises to invite the wider community to get involved and build on relationships. This included students from Bracknell College undertaking the Level 3 uniform protective services courses along with makeup and media students from Guildford college.					



Progress may still be made in this area to ensure all stations are completing community engagement activity countywide remains a priority. A review of the Red Watch Based Station Manager (WBSM) accountability and objectives set this year will be reviewed in Q4 to evaluate its effectiveness.

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 dignity and respect and support all staff to contribute to the creation of an inclusive working environment.

G

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In November, the service sent 4 employees (comprising both green and grey book staff) to the Asian Fire Service Association (AFSA) Winter Conference, with the theme of “Listen and Lead – Cultivating the courage to change through a listening culture”, which focussed on workplace culture in Fire and Rescue Services across the UK.

Staff continue to book onto RBFRS EDI and Cultural Awareness training which provides employees with an understanding of EDI, improved cultural awareness and action planning surrounding EDI.

Work on our stations and training centre continued. We are on track to ensuring all stations have separate male and female sleeping, washing and sanitary areas and where possible individual occupancy and gender neutral.

A Lunch and Learn session hosted by Inclusive Employers was held in October to provide an introduction to neurodiversity and how to support neurodivergent colleagues.

RBFRS held its first Women in the Fire Service Coffee morning in December. This open invitation to all staff to attend was formed to identify how we can better support women in the organisation and host events. A committee has been set up as an outcome of this.

Tables containing relevant Equality, Diversity and Inclusion data are available in **Appendix A**.



Corporate Health Data Summary

Human Resources and Learning & Development

26. Percentage of working time lost to sickness across all staff groups 2024/25 Target: 5% max

	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	4.0%	4.8%	6.9%	6.3%	5.2%
Target	5.0%	5.0%	5.0%	5.0%	5.0%
2024/25 Actual	5.4% ↓	6.6% ↓	7.7% ↓		5.9% ↓

Sickness by Contract Type

Wholetime and Control saw an increase this quarter (Wholetime by 19% and Control 16%). Green Book and On-call saw sickness decrease increase. (Green Book by 8% and On-call by 60%).

In comparison to the same period last year, sickness days lost has increased for both On-call and Wholetime.

Wholetime absence

- » This has increased from 1204 days to 1487 this quarter and is due to Musculoskeletal (MSK), Mental Health, Respiratory and Endocrine increasing. It is 28% higher than the same period last year (1074 days).
- » Mental Health in this staff group has increased again by 10% this quarter and is 79% higher than the same time last year. Days lost continue to increase but the number of episodes has reduced this quarter from 28 to 22 in this absence category. See Mental Health section for more information.
- » Gastro has seen a reduction in this staffing group.

On-call absence

- » Reduced this quarter but is higher than the same period last year (by only 4 days).
- » As per Q2, this quarter only saw sickness days lost to 3 headlining categories: MSK, Respiratory and Gastro. There were no Mental Health cases in this staffing group this quarter which is consistent with the same period last year. The reduction is due to both On-call Mental Health cases reported last quarter returning to the workplace within the same period during Q2.

Green Book

- » Reduced this quarter but slightly higher than the same period last year where Mental Health, MSK, Respiratory and Gastro were high. Respiratory, Gastro and Viruses have all increased this quarter when compared to Q2.
- » Days lost to Mental Health, decreased again this quarter. Episodes remain the same but only two of the 8 individuals were off last quarter and have since returned to the workplace. 6 new cases opened for Green Book staff this quarter: 3 have returned, 3 remain absent.

Control sickness

- » Increased this quarter but lower than the same period last year.
- » Respiratory and skin conditions have seen an increase compared to Q2 but respiratory is lower than last year.
- » Mental Health, Gastro and ENT have seen increases this quarter and higher than last year. Headache has reduced this quarter but lower than last year



Mental Health

Mental Health sickness days lost increased again this quarter.

Further analysis shows:

- » 49% of all sickness days lost this quarter were Mental Health related.
- » The biggest categories of mental health absence this quarter were work-related stress, depression, anxiety, PTSD and non- work-related stress.
- » Wholetime and Control days lost to mental health increased this quarter.

During Q3 the following activities were undertaken against the mental health action plan:

- » Ongoing delivery of Mental Health Awareness (part 2) training – 462 staff have received the training to date.
- » 20 Mental Health First Aiders completed refresher training in December.
- » World Mental Health Day was supported in October.
- » There were two requests for Trauma Support sessions during this quarter, one was delivered. For the other support was offered by other means.

Musculoskeletal (MSK) Sickness

Musculoskeletal (MSK) sickness days has reduced this quarter.

Further analysis shows:

- » Top three reasons for MSK absence were lower limb, upper limb and back
- » MSK Sickness levels decreased across all contract types apart from Wholetime
- » MSK absence is lower compared to the same quarter last year
- » Seven long term MSK sickness cases and four individuals have returned to the workplace

MSK absence remains one of the top three highest causes of sickness absence, consistent with other Fire and rescue Services.

Respiratory

An increase in Respiratory sickness this quarter both in terms of episodes and days lost. This is comparable to the same period last year.

HR Support

In this last quarter face-to-face meetings have been held with employees and managers, including support to complete stress risk assessments. Some mental health cases have been linked to employee relation cases where individuals have returned to work but the impact will be noted in Q4.

Quarterly Hub and TVFCS meetings have taken place. Some follow up meetings were brought forward to keep a close eye on sickness so further discussions can be had to support returns to work. Welfare support is regularly given and signposting to sources of support remains ongoing with regular check ins on individuals who may have been struggling.



Human Resources and Learning & Development

27. Percentage of eligible staff with Personal Development Appraisals

2024/25 Target: 100%

	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	62.5%	86.0%	92.0%	94.0%	92.0%
Target	100%	100%	100%	100%	100%
2024/25 Actual	32.0% ↓	76.0% ↓	81% ↓		81% ↓

At Q3 564 staff were eligible to have received a Personal Development Review (PDR) meeting between April and July 2024. The percentage of eligible staff receiving a PDR meeting this quarter is 81% (455 staff). This is a decrease from the same quarter last year (92%).

The deadline for completion of PDR meetings this year was July 2024. Of the meetings that have taken place, 66% (372) of completed PDR forms have been returned to HR. Managers continue to have access to reports to monitor performance locally and HR are contacting Managers on a regular basis to ensure meetings have been recorded accurately and that paperwork has been returned.

88 employees were exempt if they were: new employees, absent from the workplace.

NB: Dual contract employees only require one PDR; they are counted once.

28. Number of formal grievances

2024/25 Target: Monitor

	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	2	3	4	8	9
Target (max)	-	-	-	-	-
2043/25 Actual	5 ↓	11 ↓	4 ↔		20 ↓

Source: Data supplied by HR

In Q3, 4 formal complaints, matched the same period the previous year; year to date this is an increase. No specific rationale for the increase in complaints could be identified. Where actions are identified, these are addressed as appropriate, in a timely manner. An effective Discipline and Grievance action plan continues to be monitored and updated in line with any national recommendations or reports. The next discipline and grievance effectiveness report and analysis will be completed in Q1 (2025/26). A 6 monthly update report analysing the effectiveness of grievance and disciplines is to be presented to Audit and Governance in Q4.

Health and Safety

29. Number of RIDDOR accidents and diseases

2024/25 Target: 4 max

	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (23/24)	1	0	1	1	1
Target (max)	1	1	1	1	1
2024/25 Actual	0 ↑	0 ↔	0 ↑		0 ↑

Source: Data supplied by Health & Safety



Finance and Procurement

30. Percentage of spend subject to competition

2024/25 Target: 85%

	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	80.5%	85.1%	91.6%	87.6%	86.4%
Target	85%	85%	85%	85%	85%
2024/25 Actual	89.9% ↑	91.3% ↑	91.9% ↑		91.0% ↑

Competition was above the required target of 85% this quarter with a few waivers that includes:

1. First Product: supply of bespoke bags to store equipment and other items in appliances.
2. ADT Fire and Security Plc – closed protocol fire alarm in HQ and changing supplier will need to replace the whole smoke alarm system costing authority additional cost. Waiver done to stay with the current provider as they have the IP on the system.
3. The Windsor Leadership – Proprietary leadership course that can only be provided by the supplier to maintain standardised course.

31. Compliant spend as a percentage of overall spend

2024/25 Target: 100%

	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	98.8%	100%	100%	100%	99.6%
Target	100%	100%	100%	100%	100%
2024/25 Actual	100% ↑	100% ↑	100% ↑		100% ↑

Compliant spend met the required target of 100% in Q3

Freedom of Information

32. Number of Information Commissioner assessments finding that the Service has breached Information Rights Legislation*

2024/25 Target: 0

	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	0	0	0	0	0
Target	0	0	0	0	0
2024/25 Actual	0 ↔	0 ↔	0 ↔		0 ↔

*Freedom of Information Act, Environmental Regulations or Data Protection Legislation

33. Monitoring the annual completion of the mandatory Protecting Information Course

2024/25 Target: Monitor

	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	--	--	--	--	--
Target	95%	95%	95%	95%	95%
2024/25 Actual	60%	71%	68%		66%

Quarterly reporting of compliance with the Protecting Information course is monitored by the quarterly reports received from L&D. The latest figures were sent to Heads of Service at the end of January. Annual reminders were switched on by L&D from 1st September 2024, so people will receive a notification when it time to retake. Compliance is monitored as those receiving 80% and higher on the quiz.



34. Reporting of data breaches and near misses to include those that are reported to the ICO				2024/25 Target: Monitor	
	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	--	--	--	--	--
Target	0	0	0	0	0
2024/25 Actual	0	0	0		0
7 breaches were reported during Q3, 4 were near misses, 3 confirmed breaches, none of the 3 met the criteria for reporting to the Information Commissioners Office.					
35. Completing the Data Subject Requests (SARs) within the permitted time frames				2024/25 Target: Monitor	
	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	--	--	--	--	--
Target	100%	100%	100%	100%	100%
2024/25 Actual	100%	100%	100%		100%
5 SARs received during Q3, all completed within the specified time permitted.					
36. Having a complete set of published Retention Schedules and keeping them up to date and auditing that data is retained in line with retention schedules				2024/25 Target: Monitor	
	Q1	Q2	Q3	Q4	Year to Q3
Previous Year (2023/24)	--	--	--	--	--
Target	100%	100%	100%	100%	100%
2024/25 Actual	57%	63%	60%		60%
There are 8 schedules still in draft, several of which are near publication. 4 of the active schedules are past their review date – Information Governance Officers will chase those that need updating while continuing to work with those Departments who have schedules in draft.					



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 to assess progress against the projects and objectives set in our 2024-25 Annual Plan are included under this section for:

- » Community Risk Management Plan (CRMP)
- » People Strategy Reporting
- » Strategic Asset Investment Framework (SAIF)



Community Risk Management Plan (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.						
	End 23/24		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.	G		G	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.	R		G	A	G	
As society adapts, through increased use of alternative and renewable energy systems in vehicles, homes and businesses, we must adapt what we do to mitigate the risk. The hazards we manage are changing and we must keep pace with these changes. We will develop our prevention activities and response model to reduce the impact of incidents from alternative fuel sources, both to the Service and the people of Berkshire.	G		G	A	A ¹	
1. Work on alternative energy systems has paused due to a lack of available personnel to undertake the tasks, due to long term sickness absence. It is anticipated that this will be reestablished in Q4.						
Priority 2: We will develop a Risk Based Prevention Programme to target those most vulnerable and at risk from emergency incidents						
	End 23/24		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*	NS*	NS*	
We will continue to work with our partner agencies to ensure high quality referrals for the most vulnerable.	G		G	G	G	
Data and local knowledge in prevention	G		G	G	G	
*Changed to NS from a previous amber due to the conscious decision to manage workloads and prioritise activity.						



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						
	End 23/24		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.	R		A	A	G	
Review 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	NS		NS	NS	NS	
Special appliances review	NS		NS	NS	NS	
Learning from the review of flexi duty officer arrangements and the intelligence from the CRMP Evidence Base has been drawn into a new programme of work. A CRMP Priority 3 programme team has been established and will commence work on a review of the RBFRS response model in Q4.						
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						
	End 23/24		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.	G		A	G	C	



Priority 5: We will develop our Service to reduce the impact of fire safety issues in commercial buildings.						
	End 23/24		Q1	Q2	Q3	Q4
We will evaluate our new Risk-Based Inspection Programme to ensure we are targeting the premises with the greatest risk	G		G	G	G	
We will evaluate the changes we have made to our call challenge policy and review our response	G		G	G	G	
Sprinklers			G	G	G	
Building Safety Regulator			G	G	G	
New Ways of working			NS	NS	NS	
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						
	End 23/24		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		G	G	G	



People Strategy Reporting

The Development Programme contains five key pillars of work for places, processes and systems, comms and engagement and governance & assurance and People. Reporting for four of these primarily take place in other areas with this update focused on the People pillar. The People Strategy was published in April 2024. Work is ongoing to structure and shape the delivery plan and the below represents an initial progress review on associated activities.

Objective 1: We are one Team and we all contribute to the delivery of our services to the public, all staff should feel safe to come to work and maintaining public trust and confidence is essential. How we work together is important. We will maintain our zero tolerance to harassment, bullying and we extend that to include victimization. We will increase ways to make staff feel safe and provide tools and support to help staff to speak out. We will review and further embed the use of behavioral competencies making it easier to understand and more widely use					
		Q1	Q2	Q3	Q4
Effective grievance and discipline action plan implementation (including Misconduct recommendations)		G	G	G	
Review of performance management processes. Action plan detailing priorities linked to misconduct review		G	G	G	
Establish values and plan for communication and engagement across organisation		G	G	G	
Behavioral competency framework review and implementation. Includes design, engagement, socialisation of new framework		NS	NS	G	
Objective 2: We will seek to attract and retain a professional, talented and diverse workforce. We will work with employees and representative bodies to make our workplaces inclusive for all, ensuring we balance needs of the individual with managing risk to the community.					
		Q1	Q2	Q3	Q4
Neuro inclusion action plan looking at actions to support neurodivergent staff in all aspects of work		G	G	G	
Disability work with me: Support to individuals with disabilities		G	G	G	
Review of developments and needs to improve recruitment and retention. Review data and information to help inform decisions		G	G	G	
Conduct a review of the current EVP, gathering data on employee perceptions, benchmarking against sector standards, and developing recommendations to strengthen the EVP		NS	NS	NS	
Direct Entry Scheme provides an alternative route of entry into the role of Station Manager.		NS	NS	NS	



Objective 3: We will increase the diversity of our operational workforce by 100% in the next three years to better reflect the communities we serve. We recognize that diversity is not just related to gender and ethnicity, we want to improve diversity of thought and experience ensuring we are an inclusive employer for all. This will help improve equality of access to services for all our communities.

		Q1	Q2	Q3	Q4
Development of a culture dashboard to support RBFRS understand and measure impacts on culture		NS	NS	NS	
Review the EDI objectives to comply with the Public Sector Equality Duty. Conducting consultation with the public and FA approval		NS	NS	NS	
Production of EDI data to support organisational monitoring and decision making		G	G	G	
Sexual harassment awareness within the service of the duty and acceptable behaviours		NS	NS	G	

Objective 4: We will empower our staff to develop, grow and understand their role in the organization. We will recognize good performance, and effectively manage poor performance. We will create pathways for career progression for all staff groups and develop tools to manage talent.

		Q1	Q2	Q3	Q4
Developing Potential Strategy to implement an effective talent management process ¹		G	G	A	
Introduce the Coaching and Mentoring Strategy and associated training		G	G	G	
Create clear pathways for development for key areas such as L&D and green book departments ²		G	G	A	
Review DAPS to ensure the structure and output of development and assessment pathway is meeting need, is effective and designed to support development timescales.		NS	NS	NS	
Review the promotion process to ensure that it is fit for purpose		G	G	G	
Redesign PDR process to take account of BCF changes and embedded and effective.		G	G	G	
Introduce succession planning to ensure better workforce management and development of staff aiding business continuity.		G	G	G	
Reward (recognising performance)		NS	NS	NS	

¹ The Talent Management pilot has concluded, the data and feedback analysis is being collated to inform the findings and recommendations in an evaluation report. This finalisation of this work has been delayed due to absence / capacity across the Resourcing and Development team. Next steps will be informed by the report.

² A planned approach has been agreed for the creation of Professional and Support Services Development and Assessment Pathways, work has commenced on DAPs for Prevention roles. Progress on this area of work has been slowed to accommodate other high priority work on the Service Plan because of absence / capacity across the Resourcing and Development team.



Objective 5: We recognize the value of the On-call duty system. We will ensure our process and procedures support the attraction and retention of staff, which will enable us to better manage risk across Berkshire					
		Q1	Q2	Q3	Q4
On-call working group action plan: review action plan to prioritise work packages to support On-call staff development		G	G	G	
Speed up the process of On-call becoming part of the crew. Review if there is appetite for skills-based mobilising and develop plan		A	A	A	
On-call retention of staff		G	G	G	
Objective 6: We will continue to invest in leadership across the organization. We will increase opportunities to bring together leaders from across the service to close the gaps and improve levels of trust. We will share leadership experience and learning wisely inside and outside the sector.					
		Q1	Q2	Q3	Q4
Utilise the engagement opportunities and leadership sessions to support organisational development in line with the Safe, Supportive and Inclusive values. Includes watch/team culture development.		G	G	G	
Consider the leadership development requirements of SLT and develop and discharge a plan		NS	NS	NS	
Leading the Service fire standard analysis to inform action plan		G	G	G	
Leading and Developing People Fire Standard		G	G	G	
Review the leadership provision within RBFRS to ensure effective and meets emerging organisation need		G	G	G	
Assess and determine how visible leadership can be measured. Trusted leadership.		NS	NS	NS	
Objective 7: Developing and maintaining skills and knowledge across our operational workforce is a priority. We will increase the variety of training delivery methods available to make it easier to access resources. We will improve tracking tools for learners and increase capacity to provide greater assurance that learning objectives are being met.					
		Q1	Q2	Q3	Q4
OTP Review: Commission new review of OTP and introduce changes agreed through SDS to provide interim solutions and guidance		A	A	A	
Conduct a review of the training programme for On-call to ensure that staff can access the training they need in the quickest time possible.		NS	NS	NS	
Operational competency fire standard action plan		G	G	G	
Initiate a review of how operational training is delivered		G	G	G	
Workforce planning task and finish group and associated action plan		G	G	C	



Objective 8: Health, Safety and Wellbeing remain a priority for us. We will work with staff, representative bodies and experts, to implement our new Safety, Health and Wellbeing Strategy to deliver safe and healthy people, places and processes.

		Q1	Q2	Q3	Q4
Health, Safety and Wellbeing Action Plan		G	G	G	
To roll out mental health trauma related training to improve awareness and early interventions		G	G	G	
Review the Trauma Support provision to ensure approach used is still fit for purpose/effective.		NS	NS	NS	
Evaluate data from the Strength Test pilot to determine future practice/requirements		NS	NS	G	
Sickness Working Group action plan		G	G	G	



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, training centre and HQ, fleet and equipment, and our ICT systems. All together, they represent a major capital investment programme.

Buildings						
		Status				
		End 23/24	Q1	Q2	Q3	Q4
Estates Development	On Track	G	G	G	A	
	On Budget	G	G	G	R	
Training Centre	On Track	G	G	G	G	
	On Budget	G	G	G	G	
Slough	On Track	G	G	C	C	
	On Budget	G	G	C	C	
Langley	On Track	NS	A	A	G	
	On Budget	NS	A	A	G	
P1 Heat Decarbonisation	On Track	A	G	G	G	
	On Budget	R	R	R	R	
EDI Station Improvements	On Track	A	G	G	G	
	On Budget	G	G	G	G	
Contaminants Estate Development	On Track	G	G	C	C	
	On Budget	G	G	C	C	
Service House Refurbishment	On Track	G	G	G	G	
	On Budget	G	G	G	A	
LED Priority 2	On Track	G	G	G	G	
	On Budget	G	G	G	G	



Fleet and Equipment						
		Status				
		End 23/24	Q1	Q2	Q3	Q4
Fleet: Appliances	On Track	G	A	A	G	
	On Budget	G	A	A	G	
Fleet: Special Appliances	On Track	G	G	C	C	
	On Budget	G	G	C	C	
Fleet: Other Ancillary Vehicles	On Track	G	G	G	A	
	On Budget	G	G	G	G	
Equipment	On Track	G	G	G	G	
	On Budget	G	G	G	G	

ICT						
		Status				
		End 23/24	Q1	Q2	Q3	Q4
Hardware	On Track	A	G	G	G	
	On Budget	G	G	G	G	
Software	On Track	G	G	A	G	
	On Budget	G	G	A	A	
Networks	On Track	R	A	R	G	
	On Budget	R	A	G	G	
Services	On Track	G	G	G	G	
	On Budget	G	G	A	G	
ESMCP	On Track	R	R	R	R	
	On Budget	R	R	R	R	



Quadrant Four – Assurance

Corporate 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.

This section includes:

- » Strategic Risks
- » Service Plan Risks
- » Project Risks

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.

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

Quarterly Risks as presented in the following pages were updated end-February 2025.



Strategic Risks

Q3 Updates:

- » Risk 798 Environmental/Sustainability: Current risk score **increased** by 1 (17 to 18).
- » Risk 891 FDO numbers, skills & knowledge: Current risk score **increased** by 2 (21 to 23).
- » Risk 879 Organisational Capacity: Current risk score **reduced** by 1 (22 to 21).
- » Risk 931 Industrial Action: Current risk score **reduced** by 3 (21 to 18).
- » **New Risk:** Risk 962 Grenfell Inquiry Recommendations

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
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



Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
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
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



Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
842	Volatility of operational staff numbers	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.	25	23	15
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
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



Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
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	23	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	13	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	18	12
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



Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
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	17	13
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 ability to deliver our core functions.	21	21	12



Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
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 industrial 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 organisational reputation.	24	18	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
962	Grenfell Inquiry Recommendations	If we do not react accordingly to the recommendations from the Grenfell Tower Inquiry and review regional arrangements in line with suggested national standards, which is likely given the ongoing development of the suggested areas we need to review in light of these recommendations, then we can expect to fail to adhere to this national guidance which is significant in respect to both our response to public safety and organisational reputation.	24	21	15



Service Plan Risks

Q3 Updates:

- » **New risk:** Risk 943 PSDS sustainability programme requiring more RBFRS funding.
- » **New risk:** Risk 960 Short term loss of power management
- » **Closed risk:** Risk 853 IBIS capability
- » **Closed risk:** Risk 882 Building Safety Regulator
- » **Closed risk:** Risk 903 NILO Resilience

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



Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
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
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
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



Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
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	21	15
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
933	Fires in tall buildings	If we do not deliver and train for appropriate interventions for Fires in Tall Buildings, which is likely 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 respect of delivering our statutory duties and managing our reputation.	21	18	12
938	Resilient communication technology	If we fail to design and maintain resilient communication technology as a result of changes within the communications and digital industry and service demand, we can expect disruption to operations and delivery of our statutory duties, which could significantly impact our ability to deliver our core service.	24	24	15



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
943	PSDS sustainability programme requiring more RBFRS funding	Unforeseen infrastructure, building fabric or building structural issues leading to insufficient funding within the RBFRS element of the Public Sector Decarbonisation Scheme sustainability programme.	18	20	12
954	Addressbase Data and Process	If we cannot rely on the accuracy of Addressbase data, which could become likely given existing variances in the accuracy, consistency and maintenance approach to this data, this could leave gaps in our approach to managing risks to the communities we serve, which could in turn result in a failure to meet our statutory duties towards our communities and our staff, as well as prevent us from being able to deliver on our CRMP commitments.	24	22	19
955	IBIS/Community Risk Management Risk	If we continue relying on the in-house community risk management solution (currently IBIS), which is likely in the short term given the amount of resource necessary and time needed to replace this, there is a risk that the solution fails, support resource becomes unavailable, information is poorly entered or missed, all of which would be significant in respect of our protection and prevention duties, staff safety and wellbeing, as well as our productivity and efficiency commitments.	22	22	10



Risk ID	Risk Short Name	Risk Description	Inherent Score	Current Score	Treated Score
960	Short term loss of power management	If mains power is lost to a site that has no fixed standby power generation, then there is risk that systems will shut down once UPS degrade, and operational capability affected.	20	17	12

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



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.

Audit title and date	Audit Action	Date due (revised if applicable)	Priority	Status
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
Progress: Progress: 29/10/24 Eight have completed the IOSH MS course during Q2. R&D are currently working on booking in those who need a refresher.				
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
Progress: A new review of PPMs processes are currently in discussion for easy access to obtain information. PPMs are on the portals of our contractors that can be pulled into a report. Estates Manager has now left the service this will be picked back up by the FM.				
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
Progress: We will ensure that defects are appropriately monitored, tracked and implemented in accordance with the prioritisation schedule where possible.				
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	C
Progress: Superseded by wider sustainability strategy development work which aims to ensure a holistic approach is taken by the Service rather than just the FM dept. Draft strategy presented to SLT, plan to get it endorsed at the Management Committee on 8/10				



Audit title and date	Audit Action	Date due (revised if applicable)	Priority	Status
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	C
Progress: RDP have reviewed the list of those that are required to carry out the training and the LMS package and will shortly be sending out a reminder and will monitor quarterly.				
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
Progress: Policy has been drafted by PB and is being reviewed to ensure 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.	30/08/24	Medium	A
Progress: This work has been delayed by the departure of the SM CRMP to another service. Work has commenced on assessing the impact to People, Place, Environment, Economy. This will support the development of the scoring matrix for each risk.				
GDPR 11/01/2024	2024: GDPR: 1 The Service will update the Data Flow Maps to cover the missing areas identified in the audit. In addition, Maps will be centrally tracked to ensure they remain up to date.	31/03/2024	High	C
Progress: A new template that aligns with the ICO template exists and has been in place since March. A process that ensures documents are current exists and IG personnel will assist all departments with their Data Map.				
GDPR 11/01/2024	2024: GDPR: 4a The Records Retention Policy and Document Management Policy and Procedure will be updated.	31/12/2024	Low	G
Progress: On track				



Audit title and date	Audit Action	Date due (revised if applicable)	Priority	Status
GDPR 11/01/2024	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.	30/06/2024	Medium	R
Progress: Unaccepted staffing issues in IG have caused this item slip.				
GDPR 11/01/2024	2024: GDPR: 7 The Data Protection Policy will be updated.	31/03/2024	Low	G
Progress: On track.				
GDPR 11/01/2024	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	30/06/2024	Medium	A
Progress: Due to unforeseen staffing issues, the progress of this item has been delayed. Aiming to complete by August.				
GDPR 11/01/2024	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.	30/06/2024	Medium	G
Progress: IG determine the lawful basis and we have documented internally what we use. Policy states to engage with IG, detail will be added to the Data Protection policy to cover the detail asked by the auditor. Realigning to GDPR 7.				
GDPR 11/01/2024	2024: GDPR: 10b The consent management policy and procedure will be updated.	30/06/2024	Medium	G
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. Aligning with the date for GDPR 7.				
GDPR 11/01/2024	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).	30/06/2024	Medium	A
Progress: FORM updates for consent are currently being reviewed. Revised date end August.				



Audit title and date	Audit Action	Date due (revised if applicable)	Priority	Status
GDPR 11/01/2024	2024: GDPR: 11a The Information Security and Data Breach Policy will update the policy around Data breaches.	31/12/2024	Low	C
Progress: On track.				
Sickness Absence 15/01/2024	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.	30/09/2024	Low	G
Progress: At the end of Q1 107 managers had received some absence management input. Further courses are scheduled for Q2/Q3.				
IT General Controls 04/07/2024	2024: IT General Controls: 1 Management will implement a formal process to track alerts generated by anti-virus solutions to ensure they are actioned by IT in a timely manner by directing alerts to the ticketing system.	31/08/2024	Low	C
Progress: Policy Documents updated. awaiting publication for completion.				
IT General Controls 04/07/2024	2024: IT General Controls: 4 Management will ensure the New Starter Form is completed and attached to vFire helpdesk tickets for all new starters.	31/08/2024	Low	G
Progress: Documentation completed awaiting publication.				
IT General Controls 04/07/2024	2024: IT General Controls: 6 Management will introduce a formal process for the periodic review of user access levels across the organization.	30/09/2024	Medium	C
Progress: Review of permissions occurs Monthly for Admins and with general users anytime there is a change.				
Driving Licence Checks 31/10/24	2024: Driving Licence Checks: 1 Form 144 will be completed, detailing the training requirements for the individual.	30/11/2024	Medium	G
Progress: Awaiting update				



Audit title and date	Audit Action	Date due (revised if applicable)	Priority	Status
Driving Licence Checks 31/10/24	2024: Driving Licence Checks: 3 We will develop a process for sharing compliance and/or the escalation of concerns with driving licence checks and performance with regards to training through existing internal meetings. This will be done on a scheduled basis e.g. quarterly, six monthly.	31/12/2024	Low	G
Progress: Awaiting update				
Driving Licence Check 31/10/24	2024: Driving Licence Checks: 3 We will develop a process for sharing compliance and/or the escalation of concerns with driving licence checks and performance with regards to training through existing internal meetings. This will be done on a scheduled basis e.g. quarterly, six monthly.	31/12/2024	Low	G
Progress: Awaiting update				



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 tracked through this report.

Our latest HMICFRS report was published in January 2023.

Actions and progress are below.

Section One: Effectiveness							
Improvement	Delivered via	Status					
		End 23/24		Q1	Q2	Q3	Q4
Prevention evaluation to better understand benefits	Service Plans (Service Delivery & Collaboration and Policy)	G		G	C		
Prevention quality assurance	Collaboration and Policy Service Plan	C		G	C		
Protection quality assurance	Collaboration and Policy Service Plan	C					
Addressing the burden of false alarms	Collaboration and Policy Service Plan	G		G	C		
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	C					
Up to date site specific risk information		C					
MDTs		C					
Response Model		G		G	G	G	



Section Two: Efficiency							
Improvement	Delivered via	Status					
		End 23/24		Q1	Q2	Q3	Q4
Best use of available technology	ICT Strategy	C					
Productive Workforce		G		G	G		

Section Three: People							
Improvement	Delivered via	Status					
		End 23/24		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	G		G	G	G	
Absence/Attendance procedures		G		G	C		
Workforce Planning		A		G	G	G	
Tools and opportunities to increase diversity		G		G	G	G	
Understanding and application of PDRs		G		G	G	G	



Fire Standard Implementation Tracking

Standards in Progress

	Fire Standard	Owner	Manager	FS consultation	FS publication date	Gap analysis	SLT Review	Action Plan progress
1	Emergency Response Driving	Becci Jefferies	Becci Jefferies	C	Feb-21	C	C	C
2	Operational Response - Preparedness	Tom Brandon	Andy Stockwell	C	Feb-21	C	C	A
3	Operational Response - Competence	Becci Jefferies	Becci Jefferies	C	Feb-21	C	C	G
4	Operational Response - Learning	Jim Powell		C	Feb-21	C	C	C
5	Code of Ethics	Nikki Richards	Lucy Greenway	C	May-21	C	C	G
6	Community Risk Management Planning	Nikki Richards	Tim Readings	C	May-21	C	C	A
7	Protection	Dave Crease	Matt Hoult	C	Sep-21	C	C	G
8	Prevention	Dave Crease	Matt Hoult	C	Jul-21	C	C	G
9	Safeguarding	Jim Powell	Darci Hellend	C	Jan-22	C	C	C
10	Fire Investigation	Dave Crease	Tim Benham	C	Apr-22	C	C	A
11	Emergency Preparedness and Resilience	Jim Powell	Alison Hazelton	C	May-22	C	C	A



12	Data management	Paul Bremble	Becca Chapman	C	Aug-22	C	C	R
13	Leading and Developing People	Wayne Bowcock	Becci Jefferies	C	Dec-22	C	C	G
14	Leading the Service	Wayne Bowcock	Becci Jefferies	C	Dec-22	C	C	G
15	Fire Control	Jim Powell	Simon Harris	G	Mar-23	G	G	NS
16	Communication & Engagement Consultation	Paul Bremble	Jo Watson	G	Mar-23	C	C	G
17	Internal Governance and Assurance	Paul Bremble	Angela Smith	C	Jun-24	G	C	NS
18	Digital and Cyber	Lukasz Wrona		C	Sep-24	NS	NS	NS
19	Procurement and Commercial	Conor Byrne		C	Sep-24	NS	NS	NS



APPENDICES

- » Appendix A - Equality, Diversity and Inclusion Data
- » Appendix B - 2024-25 Areas of Focus
- » Appendix C - 2024-25 Performance Measures and Definitions
- » Appendix D - Glossary
- » Appendix E - Home Office Incident Type Definitions



Appendix A - Equality, Diversity and Inclusion Data

Measure	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	2024/25 YTD	Previous year (23/24) to date	Number of authorised posts at end Q3 2024/25

STAFF IN POST

Wholetime	367	381	376		376	360	374 (364 if you remove x10 Resilience FF's)
On-call	62	61	62		62	55	65
Control	41	41	41		41	42	39
Green Book	184	186	190		190	176	197
Total	654	669	669		669	633	675

STAFF TURNOVER

Wholetime	12	3	7		23	28
On-call	2	2	2		6	16
Control	0	0	0		0	2
Green Book	7	11	4		22	25
Total Number of Leavers (Heads)	21	16	13		50	71
Staff in Post (SIP)	654	669	669		662	635
Percentage of Leavers vs. SIP	3.2%	2.4%	1.9%		7.6%	11.2%

FEMALE STAFF PERCENTAGE:

Wholetime	7.4%	7.1%	7.2%		7.2%	6.9%
On-call	8.1%	8.2%	8.1%		8.1%	9.1%
Control	65.9%	65.9%	65.9%		65.9%	66.7%
Green Book	60.3%	60.2%	60%		60%	60.2%
Of Total Staff	26.0%	25.5%	25.9%		25.9%	25.9%

ETHNICITY (PERCENTAGE OF STAFF NON-WHITE BRITISH):

Wholetime	4.4%	4.5%	4.5%		4.5%	4.4%
On-call	9.7%	11.5%	11.3%		11.3%	3.6%
Control	9.8%	9.8%	9.8%		9.8%	7.1%
Green Book	19.6%	19.4%	20%		20%	15.9%
Of Total Staff	9.5%	9.6%	9.9%		9.9%	7.7%



Staff Ethnicity Profile:

Ethnicity	Wholetime	On-call	Control	Green Book	Total [All Staff]
White British	359	55	37	152	603
Other Ethnicity	17	7	4	38	66
Total	376	62	41	190	669

STAFF AGE PROFILE:

Age Group	Wholetime	On-call	Control	Green Book	Total [All Staff]
25 and Under	29	6	6	21	62
26 - 35	102	19	14	33	168
36 - 45	121	23	8	40	192
46 - 55	111	9	10	56	186
56 - 65	13	5	3	36	57
66 and Over	0	0	0	4	4
Total	376	62	41	190	669

STAFF GENDER PROFILE:

Gender	Wholetime	On-call	Control	Green Book	Total [All Staff]
Female	27	5	27	114	173
Male	348	57	14	76	495
Other	1	0	0	0	1
Total	376	62	41	190	669

STAFF DISABILITY PROFILE:

Number of employees who have declared a disability	Q1	Q2	Q3	Q4	2024/25 YTD	n/a New	YTD Q2 23/24
Wholetime	21	21	22		22		22
On-Call	0	0	1		1		0
Control	2	2	2		2		2
Green Book	12	13	14		14		10
Total	35	36	39		39		34



Appendix B - 2024-25 Areas of Focus

In order to achieve the Strategic Commitments we have made to the people of Royal Berkshire, our plan for 2024-2025 sets out how we will achieve these and highlights areas of focus. These are aligned to our overarching principles: Sustainability, Culture, Capability and Risk Management.

Principle: Culture

- » 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.
- » Culture: We will continue to embed 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.

Principle: Capability

- » Capability: We will continue to lead and manage RBFRRS in accordance with good practice and national professional standards and we will continuously improve, learning from events and holding ourselves to account
- » Collaboration: We will continue to explore collaboration opportunities to ensure we deliver effective and efficient services to the people we serve.

Principle: Risk Management

- » 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.
- » 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.
- » 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.
- » Resilience: We will ensure we are resilient and work with our partners to promote and build resilience in the communities we serve.

Principle: Sustainability

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



Appendix C - 2024-25 Performance Measures and Definitions

Service Provision			
Measure		2024/25 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	31 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	125 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	233 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	40%	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	57%	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. Over the duration of the CRMP period (2023 to 2027) we aim to bring the proportion completed in timescale up to 70%
Protection			
9	Percentage of Fire Safety Audits of premises identified as High or Very High Risk in our Risk-Based Inspection Programme completed in timescale.	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 wholtime frontline pumping appliance availability	97.4%	This measure shows the percentage of time that our wholtime pumping appliances are available for mobilisation. Reasons for unavailability include mechanical defects and crewing.
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.
16	Percentage of time that 14 or more pumping appliances are available	100%	This monitors our CRMP commitment to ensure a minimum of 14 pumping appliances are available and includes wholtime and On-call appliances.
Resilience			
17	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.
18	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			
19	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			
20	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.
21	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.
22	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 their satisfaction and experience with the service they received from RBFRS.
23	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.
24	Number of complaints received	Monitor	The number of complaints made to RBFRS about any aspect of our service or staff.
25	Number of compliments received	Monitor	The number of compliments received by RBFRS about any aspect of our service or staff.



Corporate Health			
Measure		2024/25 Target	Definition/Rationale
Human Resources and Learning & Development			
26	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.
27	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.
28	Number of formal grievances	Monitor	The number of formal grievances raised by staff under the Grievance, Bullying and Harassment Policy.
Health and Safety			
29	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			
30	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.
31	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			
32	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).
33	Monitoring the annual completion of the mandatory Protecting Information Course	95%	RBFRS are required to adhere to Data Protection and GDPR legislation. How to protect the data we use daily is a responsibility that we are audited on with regards to compliance. This measure monitors quarterly compliance of Service Personnel with passing the Protecting Information Course.
34	Reporting of data breaches and near misses to include those that are reported to the ICO	0	RBFRS are required to conform to Data Protection and GDPR legislation. This measure monitors the reporting of data breaches and near misses, specifically those that are reported to the Information Commissioners Office
35	Completing the Data Subject Requests (SARs) within the permitted time frames	100%	RBFRS are required to adhere to Data Protection and GDPR legislation. This measure monitors completion of Data Subject Requests (SARs) within the permitted timeframe, 1 month, or 2 months with an agreed extension.
36	Having a complete set of published Retention Schedules and keeping them up to date and auditing that data is retained in line with retention schedules	100%	RBFRS are required to conform to Data Protection and GDPR legislation. This measure monitors compliance to having published, accurate Retention Schedules that are kept up to date and in line with our Records Retention and Disposal Policy.



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	
BESS	Battery Energy Storage Systems	
BFBC	Bracknell Forest Borough Council	
BME	Black and Minority Ethnic	
BMKFRS	Buckinghamshire & Milton Keynes Fire & Rescue Service	
BPI	Business Process Improvement	
BSR	Building Safety Regulator	
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	
CSP	Community Safety Partnership	
DAPs	Development Assessment Pathways	
DCFO	Deputy Chief Fire Officer	
DIM	Detection Identification Monitoring	Mobilised from Oxfordshire Fire and Rescue Service
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 an 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	
HMEPA	Hazardous Materials Environmental Protection Advisor	Was known as a Hazmat Officer. Specialist Officer with the skills to deal with chemical incidents.



HMICFRS	His Majesty's Inspectorate of Constabulary & Fire and Rescue Services	As at 2019, with context to the HMICFRS Action Plan this read: "Her Majesty's Inspectorate of Constabulary & Fire and Rescue Services"
HMO	House of Multiple Occupancy	
HoS	Head of Service	
HR and L&D	Human Resources and Learning and Development	
HRRBs	High Risk Residential Buildings	
HRU	Heavy Rescue Unit	Attends road traffic collisions of 3 or more cars HGVs
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	
IG	Information Governance	
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	
LFB	London Fire Brigade	
LGV	Light Goods Vehicle	
LMS	Learning Management System	
LPP	Light Portable Pump	



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	
OCG	Organisational criminal group	
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	
PAOT	Pre-Arranged Overtime	
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
PPAB	Prevention and Protection Assurance Board	
PPE	Personal Protective Equipment	
PPM	Pre-Planned Maintenance	
PPV	Positive Pressure Ventilation	



PP&R	Prevention, Protection & Resilience	
PQA	Personal Qualities and Attributes	
PRF	Personal Record File	
PSAA	Public Sector Audit Appointments	
PSO	Programme Support Office	
PSTG	Problem Solving Tasking Group	
QCF	Qualifications Credit Framework	
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	
RIEPO	Risk Information and Emergency Planning Officer	
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	
SARs	Subject Access Requests	Data subject requests
SCAS	South Central Ambulance Service	
SCC	Strategic Command Centre	
SCG	Strategic Coordinating Group	
SDMT	Service Delivery Management Team	
SECTU	South East Counter Terrorism Unit	
SIRO	Senior Information Responsible Officer	
SJCC	Staff Joint Consultative Committee	
SLT	Senior Leadership Team	
SM	Station Manager	
SPB	Strategic Performance Board	
SPS	Structured Professional Support	
Stn 1	Station 1 – Caversham Road	Wholetime
Stn 2	Station 2 – Wokingham Road	Wholetime
Stn 3	Station 3 – Dee Road	Station closed in 2021
Stn 4	Station 4 - Newbury	Wholetime
Stn 5	Station 5 - Hungerford	Retained (On Call)
Stn 6	Station 6 - Lambourn	Retained (On Call)
Stn 7	Station 7 – Pangbourne	Station closed in 2021
Stn 9	Station 9 – Wargrave	Station closed in 2020
Stn 10	Station 10 – Wokingham	Wholetime



Stn 11	Station 11 – Mortimer	Retained (On Call)
Stn 14	Station 14 – Ascot	Satellite Station (24 hours per day, 7 days per week)
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 20	Station 20 – Whitley Wood	Wholetime
Stn 21	Station 21 – Windsor	Satellite Station (24 hours per day, 7 days per week)
Stn 22	Station 22 – Theale	Wholetime
TCG	Tactical Coordinating Group	
TCR	Training Course Request	
TIC	Thermal Image Camera	
TOA	Threat of Arson	
TRI	Training Records Indicator	
TVFCS	Thames Valley Fire Control Service	
TVP	Thames Valley Police	
UA	Unitary Authority	
USAR	Urban Search and Rescue	
WAH	Working at Height	
WBDC	West Berkshire District Council	
WDS	Wholetime Duty System	
WBSM	Watch Based Station Manager	
WM	Watch Manager	
WRT	Water Rescue Team	
WT	Wholetime	
WYPF	West Yorkshire Pension Fund	



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 include 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).

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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FIRE AND RESCUE SERVICE

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ITEM	DECISION BODY	NEXT REPORTING DATE	REPORTING FREQUENCY	RECOMMENDED ACTION	LEAD OFFICER	LEAD MEMBER	PART I / II
Challenge and Support Panel and HMICFRS verbal update	Management Committee	07.04.25	Ad-hoc	Note	CFO	N/A	Part I
Efficiency and Productivity Plan update	Management Committee	07.04.25	Ad-hoc	Note	ACFO	N/A	Part I
Public Sector Decarbonisation Scheme Uplift	Management Committee	07.04.25	Ad-hoc	Agree	HoA	Sustainability Lead	Part I
Priority 3 - Enhancing our Response	Management Committee	07.04.25	Every meeting	Note	DCFO	CRMP Lead	Part I
SDS Business Case	Management Committee	07.04.24	Ad-hoc	Agree	HBIS	N/A	Part II
TVFCS Contingency call handling - Contract Award	Management Committee	07.04.25	Ad-hoc	Agree	AM C&P	Collaboration Lead	Part II
Public Sector Decarbonisation Scheme Uplift	Management Committee	07.04.25	Ad-hoc	Agree	HoA	Sustainability Lead	Part II
Corporate Calendar 2025/26	Fire Authority	17.04.25	Annual	Agree	HCS	N/A	Part I
Culture Plan	Fire Authority	17.04.25	Ad-hoc	Note	DChEx	N/A	Part I
Lead Member and Champion Annual Reports	Fire Authority	17.04.25	Annual	Note	Lead Officers	Lead Members	Part I
Annual Plan	Fire Authority	17.04.25	Annual	Agree	HCS	N/A	Part I

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