RBFA Annual Governance Statement

2025 - 2026



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Executive Summary

Overall governance opinion

Having reviewed the effectiveness of the governance framework and considered all available sources of assurance during 2025/26, including management assurances, internal audit reports, risk management arrangements, performance information, external scrutiny and committee oversight, Royal Berkshire Fire Authority concludes that its governance arrangements were in place, fit for purpose and broadly operating effectively throughout the year.

The Authority is satisfied that, taken as a whole, its governance, risk management and internal control arrangements were fit for purpose in supporting the achievement of planned outcomes, statutory responsibilities, and the principles of economy, efficiency, effectiveness and best value. Accordingly, the Authority considers that a reasonable level of assurance can be placed upon the adequacy and effectiveness of these arrangements during 2025/26.

This represents a reasonable rather than absolute level of assurance. The conclusion recognises areas requiring further improvement, including two partial-assurance internal audit reviews and a negative follow-up opinion relating to the implementation of management actions. While these matters require continued focus, clear ownership and ongoing monitoring, they do not undermine the overall effectiveness of the Authority's governance framework.

Key conclusions

- The Authority’s governance framework remained aligned to the seven principles in the CIPFA/SOLACE Delivering Good Governance in Local Government Framework (2016), read with the Good Governance Framework Addendum (2025).
- The annual review identified opportunities to make assurance, responsibilities and compliance easier to understand and evidence.
- RSM’s Head of Internal Audit opinion reported an adequate and effective framework for risk management, governance and internal control, while identifying further enhancements. The detailed programme also included two partial-assurance reviews and a negative follow-up opinion.

- No significant governance failure has been identified for disclosure in this statement. However, weaknesses highlighted through internal audit remain governance improvement priorities.
- The Authority will strengthen governance through delivery of the 2026/27 improvement plan, routine oversight by senior management and the Audit and Governance Committee, and transparent reporting of progress.

Governance outlook

During 2026/27 the Authority will continue to review its governance arrangements against changing legislation, the 2025 Addendum, sector standards and emerging structural change. This includes considering the implications of local government reorganisation and fire-sector reform for the Authority's constitution, combination scheme and relationships with its constituent authorities. Any decisions or confirmed changes will be reflected in the Constitution and future governance reporting.

Scope of responsibility

The Authority is responsible for ensuring that its business is conducted in accordance with relevant legislation and standards and that public money is both safeguarded and properly accounted for. Under the Local Government Act 1999, the Authority must make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to economy, efficiency and effectiveness.

The Authority is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, managing risk and maintaining an effective system of internal control. The system is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure and therefore provides reasonable, not absolute, assurance.

The Authority's approach is consistent with the CIPFA/SOLACE Delivering Good Governance in Local Government Framework 2016 and the Good Governance Framework Addendum (2025). This statement also meets Regulation 6 (1) of the Accounts and Audit Regulations 2015 and has regard to the CIPFA Financial Management Code.

Purpose of the Governance Framework

The Governance Framework comprises the systems, processes, culture and values through which the Authority is directed and controlled. It enables the Authority to monitor the achievement and delivery of its strategic objectives, assess whether services are delivering intended outcomes, service improvement and value for money and to ensure accountability for decisions and resources. Systems of internal control and risk management are a significant part of the governance framework and are designed to manage risk to a reasonable level.

The framework was in place for the year ending 31 March 2026, and up to the date on which this statement was approved. It supports:

- Resources being directed in accordance with agreed policy and priorities
- Sound, inclusive and evidence-based decision making
- Clear accountability for resources and outcomes
- Compliance with law, regulation, professional standards and ethical expectations
- Effective management of risk, performance, finance and organisational resilience.

Governance Arrangements during 2025/26

The Authority aims to achieve good standards of governance by adhering to the seven core principles. For 2025/26, an assessment was carried out and the conclusion for each principle is set out below.

Core Principle A: Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law

- The Constitution establishes the respective roles and responsibilities of Authority Members, committees and officers, including the Scheme of Delegation. It is subject to regular review, with oversight provided by the Audit and Governance Committee and approval by the Fire Authority.
- The Authority applies the principles of the CIPFA Code of Practice on Good Governance for Local Authority Statutory Officers. The statutory roles of the Chief Fire Officer and Chief Executive, Monitoring Officer and Chief Financial Officer are defined within the Constitution. These officers provide professional advice, independent challenge and assurance concerning legality, propriety, financial stewardship and organisational governance. These arrangements are supported through their membership of the Senior Leadership Team.
- The Chief Fire Officer is the Head of Paid Service and has the responsibility of maintaining good working relations with members and officers to assist in fulfilling the Authority's statutory and discretionary responsibilities.
- High standards of conduct are promoted through the Members' Code of Conduct, Employee Code of Conduct and Protocol on Member and Officer Relations. These arrangements are informed by the principles of the Core Code of Ethics for Fire and Rescue Services – England and are supported through relevant organisational guidance and development activity. Arrangements are in place for the declaration and management of interests, conflict of interests, gifts and hospitality. Relevant registers are maintained and published where appropriate to support transparency and accountability.
- The Authority maintains policies and procedures supporting ethical behaviour and the reporting of concerns. These include arrangements covering whistleblowing, fraud, bribery

and corruption, grievances, bullying and harassment, and complaints. Employees can also raise concerns confidentially through independent reporting arrangements.

- Compliance with legislation, regulations and internal policies and procedures is supported through the Authority's governance, financial management, procurement, internal control and assurance arrangements. The statutory officers have defined responsibilities for supporting lawful and effective decision-making, including appropriate financial stewardship and the lawful use of the Authority's resources.
- Where breaches of legislation, policies, codes of conduct or expected standards are identified, these are considered through the appropriate governance, management, complaints or disciplinary arrangements. Findings and learning are used, where appropriate, to strengthen policies, controls, working practices and organisational learning.
- Following recommendations from His Majesty's Inspectorate of Constabulary and Fire and Rescue Services, relevant policies and organisational arrangements continue to be reviewed to support a positive culture and high professional standards.
- Members, statutory officers and senior leaders have a collective responsibility for demonstrating and promoting high standards of conduct and for supporting an open, transparent and ethical culture. This includes setting clear expectations, providing appropriate challenge and ensuring that concerns about conduct or governance can be raised and addressed.
- Ethical governance is further supported through the work of the Local Pension Board, information governance arrangements and reporting to the Audit and Governance Committee on complaints, compliments and grievances.
- Procurement arrangements support compliance with relevant legislation and contractual requirements. The Authority recognises the importance of ethical considerations in its relationships with suppliers, contractors and other external service providers. The Authority will continue to strengthen its approach to modern slavery, supplier due diligence, responsible sourcing and ethical supply chains as part of its wider governance arrangements.

Core Principle B: Ensuring openness and comprehensive stakeholder engagement

- The Authority is committed to openness, transparency and meaningful stakeholder engagement in the development of strategy, policy and service delivery. Its governance arrangements support decision-making that is transparent, evidence-based and in the public interest. Its strategic direction is set through the Corporate Plan and Community Risk Management Plan 2023–2027, which was developed following consultation with communities, employees and other stakeholders.
- A Consultation Framework and agreed consultation principles ensure that stakeholders are engaged appropriately in significant decisions. Feedback and evidence gathered through consultation and engagement are considered as part of the decision-making process, where relevant. Constructive relationships with recognised trade unions support effective workforce engagement and help ensure that employee views are considered within organisational decision-making.

- The Authority provides a comprehensive programme of communications and engagement activity to keep communities, employees and other stakeholders informed, involved and safe.
- Community insight and equality considerations are used to inform inclusive engagement and help ensure that a broad range of perspectives informs the Authority's work.
- During 2025/26, the Authority consulted on and adopted its Equality Objectives 2026–2030, reinforcing its commitment to equality, diversity and inclusion.
- Reports supporting significant decisions set out relevant information and considerations to support transparent decision making and provide a record of the basis for decisions. Authority governance arrangements also provide opportunities for appropriate challenge and review, helping to identify where arrangements and decision-making can be strengthened.
- The Authority complies with the Local Government Transparency Code 2015 and publishes relevant spending and procurement information. Processes are in place to support compliance with the Freedom of Information Act 2000 and Environmental Information Regulations 2004 and to ensure that information is published and made available in accordance with statutory requirements.
- The Authority complies with the Openness of Local Government Bodies Regulations 2014. Fire Authority and committee meetings are open to the public, with papers and decisions published through the Authority's website, except where individual matters are appropriately considered in confidential session.
- Authority meetings are live streamed and recordings are published, improving access for employees and members of the public and supporting transparency in decision-making.

Core Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits

- The Corporate Plan and Community Risk Management Plan provide a clear statement of the Authority's purpose, strategic priorities and intended outcomes. The Community Risk Management Plan sets out how community risks will be managed through prevention, protection and response activity, providing the basis for longer-term planning and the delivery of sustainable outcomes for communities.
- The Authority operates a structured annual planning cycle through which strategic priorities, resources, risks and performance arrangements are aligned. The cycle draws upon horizon scanning, organisational risk, performance information, financial assumptions and Member engagement.
- Strategic commitments within the Corporate Plan, Community Risk Management Plan and Culture Plan are translated into an Annual Plan, which is approved by the Fire Authority and supported by Service Plans. Service Plans include key priorities, business-as-usual activity, resource requirements, associated risks and measurable objectives.
- Service Plan objectives are aligned with individual Performance Development Reviews, providing a clear line of sight between the Authority's strategic priorities, service delivery and individual responsibilities.

- The Authority's Strategic Asset Investment Framework guides investment in its estate, fleet and ICT assets, helping to ensure that longer-term investment decisions support strategic priorities and provide public value.
- Decision-making and resource allocation arrangements support consideration of value for money and best value, alongside strategic priorities, risk, affordability and the outcomes to be achieved.
- Through its Procurement Strategy and Contract Standing Orders, the Authority seeks to maximise public benefit by considering social value, sustainability, accessibility and opportunities for small and medium-sized enterprises and voluntary, community and social enterprises when commissioning goods, services and works. These considerations are balanced with legal compliance, effective governance and value for money.
- The Authority seeks to ensure fair access to its services through consideration of community risk, equality, accessibility and identified need when planning and delivering services.
- Strategic and operational risks are considered as part of planning, decision-making and resource allocation, helping to ensure that priorities, investment and service delivery arrangements remain aligned with organisational objectives.
- The Authority is committed to sustainable development and achieving Net Zero by 2050. Its Sustainability Strategy and supporting programme seek to reduce carbon emissions across the estate and fleet while promoting wider environmental, social and economic benefits.
- Long-term organisational sustainability is considered through the Medium-Term Financial Plan, the 10-year Strategic Asset Investment Framework and annual budget-setting process, helping to align available resources with strategic priorities, identified risks and future challenges.
- The Authority's approach to commissioning and procurement seeks to ensure that goods, services and works support organisational priorities, deliver value for money and contribute to wider social, economic and environmental outcomes where appropriate.
- The Authority continues to work collaboratively with Thames Valley partners, neighbouring fire and rescue services and the Thames Valley Local Resilience Forum. These arrangements support resilience, efficiency and a shared understanding of risk and are governed through formal agreements, strategic commissioning and appropriate oversight arrangements. Partnership and collaborative arrangements are used where they can support shared outcomes and effective use of resources.

Core Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes

- The Authority operates through an established framework of Fire Authority and committee meetings. Decisions are taken in accordance with the Constitution and Scheme of Delegation and are subject to appropriate scrutiny, professional advice and approval.
- Medium- and short-term priorities are delivered through the Authority's annual and service planning arrangements, supported by appropriate programmes and projects, providing alignment between strategic commitments and delivery activity.

- Strategic decisions are informed by the Medium-Term Financial Plan, Strategic Asset Investment Framework, Reserves Policy, performance information and organisational risk arrangements. Budget and resource planning are aligned with strategic priorities and delivery requirements. This helps ensure that proposed interventions are deliverable, affordable and aligned with agreed priorities.
- Impact assessments form part of the Authority's planning and decision-making arrangements. They provide a structured assessment of relevant considerations, including equality, finance, resources, organisational risk and environmental sustainability. This supports transparent and evidence-based decisions and enables mitigating actions to be identified where required.
- The Authority maintains governance arrangements for the oversight of strategic programmes, projects and organisational change, including consideration of delivery, dependencies, risk, benefits and resource pressures.
- Performance against organisational priorities and objectives is monitored through the Authority's performance management arrangements, supporting oversight of delivery and enabling areas requiring further attention or improvement to be identified.
- The Authority uses review, evaluation, assurance activity to identify opportunities for continuous improvement strengthen organisational effectiveness and support value for money.
- Communities, partners, employees, recognised trade unions and other stakeholders are consulted on significant proposals, where appropriate, to inform decision-making and service development.
- Social value considerations form part of the authority's approach to commissioning, procurement and contracting, alongside value for money and wider organisational objectives.

Core Principle E: Developing the Authority's capacity, including the capability of its leadership and the individuals within it.

- The Constitution, Scheme of Delegation and Member and Officer Protocol establish roles, responsibilities and decision-making responsibilities for Members and officers and support the effective discharge of their respective governance responsibilities.
- The Authority's statutory officer arrangements support the effective discharge of the Head of Paid Service, Monitoring Officer and Chief Financial Officer functions. The Authority applies the principles of the CIPFA Code of Practice on Good Governance for Local Authority Statutory Officers. Financial management arrangements are informed by relevant CIPFA guidance and professional standards, including CIPFA Financial Management Code.
- The Authority recognises that delivery of its strategic objectives depends upon a skilled, capable and inclusive workforce. The People Strategy supports the development of a professional, flexible and diverse workforce, while workforce planning arrangements help identify and address future capacity, capability and succession requirements.
- Member and officer development is supported through induction, training, appraisal and development programmes, including leadership development, coaching and continuous

professional development. These arrangements support Members and senior officers in developing and maintaining the knowledge and skills required to fulfil their strategic and governance responsibilities.
- The Behavioural Competency Framework, Employee Code of Conduct and Equality, Diversity and Inclusion objectives support a consistent organisational culture aligned with the Core Code of Ethics.
- The Authority remains committed to supporting the health, safety and wellbeing of its employees through its Health, Safety and Wellbeing Strategy and associated governance arrangements.
- Independent assurance is provided through HMICFRS inspections and the Fire Standards Framework. Progress against inspection findings, Areas for Improvement and Fire Standards implementation is monitored through established governance arrangements and reported to Members.

Core Principle F: Managing risks and performance through robust internal control and strong public financial management

- The Authority maintains an organisational risk management framework to identify, assess, manage and monitor risks that may affect the achievement of its objectives. The Organisational Risk Register is reviewed regularly by the Senior Leadership Team and reported to Members, who monitor key risks and the effectiveness of mitigating actions.
- The Performance Management Framework supports oversight of service delivery, organisational performance, priority programmes and assurance. Performance and risk information is considered through established management and Member governance arrangements, enabling corrective or mitigating action to be taken where required.
- Gap analysis completed and improvement plans are in place for the compliance against the Internal Governance and assurance Fire Standard.
- The Chief Financial Officer is responsible for the proper administration of the Authority's financial affairs and for supporting compliance with relevant statutory and professional standards. Financial sustainability is supported through budget monitoring, medium-term financial planning, efficiency reporting and appropriate financial controls.
- The Chief Financial Officer provides independent statutory advice and assurance to members and senior officers, has direct access to the Authority's leadership and governance structures, and promotes sound financial management in accordance with the CIPFA Statement on the Role of the Chief Financial Officer in Local Government and the CIPFA Financial Management Code.
- The Authority maintains arrangements to prevent and detect fraud, bribery and corruption, supported by relevant policies, internal controls, reporting mechanisms and independent assurance, in line with the Code of Practice on Managing the Risk of Fraud and Corruption.
- Independent assurance is provided through the work of the Audit and Governance Committee, which scrutinises risk management, internal control, performance, governance arrangements, financial reporting and internal and external audit findings.
- Internal Audit is delivered independently and provides an annual opinion on the adequacy and effectiveness of the Authority's framework of governance, risk management and

internal control. The internal audit service provided by RSM is delivered in accordance with the Global Internal Audit Standards in the UK Public Sector and the CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government. Independent assurance on the quality of the internal audit service is obtained through a Quality Assurance and Improvement Programme and periodic External Quality Assessments.

- Governance, risk and assurance considerations also form part of the Authority's approach to significant partnership and collaborative arrangements, proportionate to the nature of those arrangements.
- Cyber security, information governance and digital resilience arrangements form part of the Authority's internal control framework. Cyber risks are subject to organisational risk management processes, supported by technical controls, staff awareness measures, incident response procedures and independent assurance activities designed to protect information assets and maintain service continuity. The Authority continues to consider the governance, information security and risk implications associated with the use of artificial intelligence as this area develops.
- The Annual Governance Statement is reviewed by the Senior Leadership Team and considered and approved by the Audit and Governance Committee.
- Assurance over the effectiveness of governance arrangements is supported through a three lines model. Management oversight and performance monitoring provide the first line of defence; strategic review and challenge through governance, performance, financial and risk management processes provide the second line of defence; and independent internal and external audit activity provides the third line of defence through evaluation of governance, internal control, financial management and value for money arrangements.
- There were a series of internal audits that took place during 2025/26, and these are listed below. Actions arising from these are captured in an audit tracker and scrutinised at Senior Leadership Meetings and Audit and Governance Committee.
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Audit	Opinion
IT Security	Reasonable assurance
Business Continuity	Reasonable assurance
Health and Safety – Contaminants	Reasonable assurance
Equality impact assessments	Reasonable assurance
Procurement	Reasonable assurance
Payroll provider	Reasonable assurance
Service (non-corporate risks) Risk Management (split opinion)	Reasonable assurance
Firefighter Pension Administration	Partial assurance
Governance of service plans	Partial assurance
Follow up review	Negative opinion

Core Principle G: Implementing good practices in transparency, reporting and audit to deliver effective accountability

- The Authority publishes financial, procurement, workforce, performance and governance information to support public accountability. This includes the Pay Policy Statement, pay gap reporting and other information required by legislation and the Local Government Transparency Code.
- Information governance arrangements include the statutory Data Protection Officer and Senior Information Risk Owner responsibilities. These arrangements support compliance with data protection legislation and the effective management, retention and protection of information.
- Assurance over governance, risk management and internal control is provided through the Annual Statement of Assurance, management and statutory officer assurances, the work of the Audit and Governance Committee and the independently delivered Internal Audit service. Together, these arrangements support accountability by providing Members and stakeholders with assurance over key aspects of the Authority's governance and control enviornment.
- Internal and external audit findings are subject to scrutiny, and progress against agreed management actions is monitored through the Authority's audit tracking and governance arrangements. The Authority also considers findings and recommendations arising from inspection activity, with actions monitored through appropriate governance arrangements.
- The Authority recognises the value of internal and external challenge in strengthening its governance arrangements. Findings and recommendations from audit, inspection and other assurance activity are considered to identify actions and opportunities for improvement where appropriate.
- The Authority is a founder member of the Fire & Rescue Indemnity Company (FRIC). Management of the day-to-day operations of FRIC is outsourced to Thomas Miller. The Board of Directors is responsible for overseeing FRIC. The Board consists of Member Directors elected from employees of Members and is chaired by a Non-Member Director who has experience of mutuals and insurance. The Directors have a duty to run the Mutual for the benefit of the Membership as a whole.
- All Members have a say in how the Mutual is run and several key issues are retained for approval by Member Authorities rather than the Board of Directors. Corporate Governance requirements are carried out by Thomas Miller in terms of the Board meetings and the AGM as well as the necessary filing of documents and accounts. These arrangements provide a framework through which participating authorities retain oversight and accountability for key matters relating to the Mutual.
- The Audit and Governance Committee provides oversight of governance, risk management, internal control, financial reporting and internal and external audit. During 2026/27 the Authority will review the Committee's arrangements against CIPFA's Audit Committees: Practical Guidance for Local Authorities and Police (2022) to confirm continued alignment with recognised good practice and identify any opportunities for enhancement.

Review of Effectiveness

Royal Berkshire Fire Authority has responsibility for conducting an annual review of the effectiveness of its governance framework, including the system of internal control. The review has been undertaken in accordance with the principles of the CIPFA/SOLACE *Delivering Good Governance in Local Government Framework*.

The review drew upon a range of assurance sources to inform, including:

- Monitoring of the Organisational Risk Register and risk management arrangements.
- Performance and financial management reporting.
- Annual assurances provided by senior managers and statutory officers.
- The work of the Audit and Governance Committee.
- Internal Audit reports and the annual Internal Audit opinion.
- External Audit findings.
- HMICFRS inspection findings and progress against Areas for Improvement.
- Compliance assessments against Fire Standards and other regulatory requirements.
- The Annual Statement of Assurance and other governance reviews.

The review considered whether governance arrangements were in place, operating effectively and supporting the achievement of the Authority's objectives, statutory responsibilities, value for money and best value duties. It also considered whether the core governance arrangements reflected within the Authority's governance framework were operating effectively and supporting delivery against each of the principles of good governance. It also assessed whether identified weaknesses had been appropriately addressed and whether emerging risks required further action.

The conclusions and recommendations of Internal Audit, External Audit, HMICFRS and other relevant assurance activity were considered alongside management and statutory officer assurances, performance, risk and financial information in reaching the overall assessment of effectiveness.

The review concluded that the Authority's governance arrangements were operating effectively during 2025/26 to support and deliver against each of the principles of good governance and provided reasonable assurance that decisions were made appropriately, risks were managed effectively and public resources were used lawfully, efficiently and effectively. Overall, the review provided reasonable assurance that the core governance arrangements were in place and operating effectively, except where specific areas for improvement have been identified and are being addressed through agreed improvement activity.

It was identified that two audits, Firefighters Pension Administration and governance of service plans were given partial assurance. No significant governance failures were identified. However, several improvement opportunities have been recognised to strengthen governance, organisational resilience, internal control and assurance. These are reflected in the Significant Governance Issues and 2026/2027 Annual Governance Statement Action Plan.

The overall conclusion was formed through consideration of the collective sources of assurance set out above, including areas of positive assurance, identified weaknesses and improvement activity. The Senior Leadership Team reviewed the statement and the Audit and Governance Committee considered the findings of the review together with the proposed improvement actions before recommending approval of the Annual Governance Statement.

Significant Governance Issues Action Plan

The Authority has reviewed the effectiveness of its governance arrangements during 2025/26 and concluded that they remained broadly effective. No significant governance failures were identified. However, the review identified a number of governance improvement priorities where further strengthening of organisational resilience, assurance arrangements and internal control is required. These issues do not fundamentally undermine the Authority's governance framework but require continued management attention and monitoring during 2026/27.

Progress against these governance improvement priorities will be monitored throughout 2026/27 through the Authority's established governance arrangements. Operational oversight will be provided through the Strategic Performance Board and Senior Leadership Team, with strategic assurance and scrutiny provided by the Audit and Governance Committee. Progress reports will be reviewed quarterly, and any emerging significant governance issues will be reported through the Authority's governance framework and reflected in future Annual Governance Statements.

Governance Issue	**Actions completed in 25/26 against known significant governance issues**	**Outstanding issues carried forward into 26/27**
Cyber Security and digital resilience	Disaster recovery arrangements were maintained and staff awareness activity continued to strengthen organisational resilience. Reviews undertaken during the year identified the need to further develop cyber capability, strengthen governance arrangements relating to emerging technologies and ensure that business continuity and disaster recovery arrangements remain aligned to evolving threats. As a result, the Authority will continue delivery of its cyber improvement programme during 2026/27, including the implementation of the Digital, Data and Technology Strategy, completion of cyber reviews and the development of artificial intelligence governance arrangements.	Carried forward into the 2026/27 AGS Action Plan
Legislative, Regulatory and	The Authority continues to operate within a changing legislative and regulatory environment. During 2025/26, emerging changes relating to employment law, local government reorganisation, devolution proposals and national fire sector reform were monitored by statutory officers and senior managers. Whilst the	Carried forward into the 2026/27 AGS Action Plan

structural change	implications of many of these changes remain unclear, they have the potential to affect governance arrangements, workforce planning, policy development and decision-making processes. The Authority will therefore continue to assess emerging requirements and organisational impacts throughout 2026/27 to ensure that governance arrangements remain compliant, effective and fit for purpose.	
Governance framework effectiveness and organisational assurance	An initial review of the Authority's governance framework was undertaken during 2025/26 to assess whether governance arrangements continued to provide effective oversight, accountability and organisational assurance. The review confirmed that governance arrangements were broadly effective, opportunities were identified to strengthen organisational assurance, improve the clarity of accountabilities and ensure that the right information is considered at the appropriate level of governance. Work to develop the improvement programme will continue during 2026/27, including assessment against the CIPFA/SOLACE Good Governance Framework Addendum (2025) and the relevant Fire Standards.	Carried forward into the 2026/27 AGS Action Plan
Audit recommendation implementation and assurance tracking	The Authority received an overall positive Internal Audit opinion during 2025/26. However, the audit programme included two reviews that received partial assurance opinions together with a negative follow-up opinion relating to the implementation of agreed management actions. These findings highlighted the need for greater consistency in evidencing completion of actions, stronger ownership of improvement activity and enhanced oversight of implementation timescales. Whilst the issues identified do not represent a significant governance failure, they indicate opportunities to strengthen the Authority's control environment. During 2026/27, the Authority will continue to improve audit recommendation tracking, accountability arrangements and assurance reporting to ensure that agreed actions are implemented effectively and in a timely manner.	Carried forward into the 2026/27 AGS Action Plan

2026/27 AGS Action Plan

Governance Issue	Why is this significant	Assurance Source	Improvement Actions	Lead Officer	Target Date
Legislative, Regulatory and structural change	Emerging employment legislation, fire service reform and potential local government restructuring may require changes to governance arrangements, policies, workforce planning and decision-making processes	Statutory Officers National Policy and regulatory monitoring	• Monitor employment law developments and assess organisational impacts[1] • Assess implications of Local Government Reorganisation and devolution proposals • Monitor fire sector reform and regulatory developments	Chief Fire Officer [1] Head of Human Resources and Learning and Development	Ongoing throughout 2026/27
Cyber Security and digital resilience	Increasing reliance on cloud-based systems, digital services and data creates an ongoing risk to service continuity, information security, regulatory compliance and public confidence	Internal Audit Corporate Risk Cyber reviews	• Complete the cyber capability review and internal audit • Complete ongoing improvement plan • Deliver the Digital, Data and Technology Strategy • Develop and implement AI governance arrangements • Review and strengthen disaster recovery and business continuity arrangements	Head of Business and Information Systems	March 2027

Effective use of data and technologies to support organisational assurance	Effective management of data is necessary to support decision making, regulatory compliance, transparency and organisational assurance. Weakness can limit the Authority's ability to evidence performance and compliance.	Internal Audit Corporate Risk	• Define organisational assurance and governance information requirements • Strengthen data governance arrangements • Review retention, compliance and evidence management processes • Improve governance dashboards and assurance reporting	Head of Business Information and Systems	March 2027
Audit recommendation implementation and assurance tracking	Delays in implementing agreed audit actions may result in known control weaknesses remaining unresolved and reduce confidence in the Authority's control framework.	Internal Audit Opinion and follow up reviews	• Use audit tracking tool as the central mechanism for demonstrating completion and assurance • Ensure ownership and accountability for all audit actions • Complete and evaluate improvement actions arising from partial assurance audits	Head of Finance and Procurement	December 2026
Governance framework effectiveness and organisational assurance	Effective governance arrangements are required to ensure clear accountability, robust decision making, effective scrutiny and organisational	Governance Review Internal Audit Statutory Officer Assurance	• Review governance forums and reporting arrangements to confirm governance arrangements provide appropriate organisational assurance with the right	Deputy Chief Executive / Director of Enabling Services	January 2027

	assurance. Governance reviews identified opportunities to strengthen governance structures and oversight arrangements.		information, including service level measures, considered at the right level and through the appropriate governance forums • Implement governance review improvement plan and monitor completion through SLT. • Assess compliance with the CIPFA/SOLACE 2025 Addendum • Review governance arrangements against the Internal Governance and Assurance Fire Standards and good practice and embed all Fire Standards as an organisational assurance tool • Complete assurance review of executive support arrangements • Appoint Monitoring Officer. • Development of a Local Code of Corporate Governance • Undertake a formal self-assessment of the Audit and Governance Committee against the CIPFA Position Statement and Practical Guidance for Local Authorities and Police		

			(2022) and Section 94 (Audit Committees) of the English Devolution and Community Empowerment Act 2026, including a review of terms of reference, member skills and knowledge, committee effectiveness and annual reporting arrangements.		
Strategic Planning and Performance Management	Effective strategic planning is fundamental to achieving organisational objectives, delivering the Community Risk Management Plan and ensuring resources are aligned to priorities.	Internal Audit,	• Complete outstanding service planning audit actions • Review end to end planning arrangements and governance • Develop and implement the Corporate Plan • Establish clear planning cycle linking strategies, plans and performance reporting • Assess planning arrangements against Fire Standards and sector good practice	Deputy Chief Executive / Director of Enabling Services	January 2027
Organisational change capability	The scale and pace of organisational change requires sufficient capacity, capability, prioritisation and governance to ensure that change is delivered	Corporate Risk Register; Change and Improvement Board; Internal Audit, SLT	• Establish a consistent organisational approach to change and programme management. • Review organisational capacity, capability and dependencies	Deputy Chief Executive / Director of Enabling Services	March 2027

	effectively, dependencies are managed and intended benefits are realised without adversely affecting achievement of strategic objectives.		across major change programmes. • Strengthen prioritisation, governance, benefits realisation and escalation arrangements. • Provide regular cross-cutting assurance to SLT on delivery, risks and resource pressures. • Develop change leadership and programme management capability across the organisation.		

Conclusion

The Authority will monitor the governance issues identified in this Statement through its performance and risk management arrangements. This ensures regular review and scrutiny of the issues identified by the Senior Leadership Team and the Authority.

Signed: Date: 08/10/2026

Tina Mckenzie-Boyle, Chair of Audit and Governance Committee for Royal Berkshire Fire Authority

Signed: Date: 08/10/2026

Mark Arkwell, Chief Fire Officer and Chief Executive

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