



OFFICIAL

Abridged Performance Management Report

Audit Committee

Date: 9 February 2024

Agenda Item:

06

Submitted By: Head of Corporate Services

Purpose	To inform members of the Authority's performance against Key Performance Indicators where targets are not being achieved
Recommendations	That members note the report
Summary	The Performance Management and Activity Report which is presented to the Full Authority outlines the Authority's performance against key performance indicators thereby enabling the Authority to measure, monitor and evaluate performance against targets. This report highlights the key performance indicators where targets are not being achieved.

Local Government (Access to information) Act 1972

Exemption Category: None

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Background papers open to inspection: None

Annexes: Abridged Performance Management Report

1 Introduction

1.1 The Performance Management and Activity Report, which is presented quarterly to the Full Authority meeting outlines the Authority's performance against key performance indicators thereby enabling the Authority to measure, monitor and evaluate performance against targets. These are detailed in three categories as shown below:

- Key Performance Indicators
- Service Delivery Indicators
- Corporate Health Indicators

1.2 The Performance Management and Activity Report is monitored quarterly by Management Team and the Full Authority.

1.3 A traffic light system is used to provide a clear visual indicator of performance against each specific target and comparison is made with the same period the previous year to indicate whether performance has improved, remained the same or deteriorated.

2 Information

2.1 The attached report highlights the key performance indicators where the targets are not being achieved.

2.2 Information regarding reasons why performance is not at the required level, together with actions being taken to address this, is provided within the report.

3 Financial Implications

3.1 There are no financial implications arising from this report.

4 Legal Implications

4.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution

5 Human Resource and Diversity Implications

5.1 Measurement against key indicators on human resources and diversity are included in the Performance Management Report.

6 Equality Impact Assessment

Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? (EIA guidance and form 2020 form.docx (westyorksfire.gov.uk))	No
Date EIA Completed	N/A
Date EIA Approved	N/A

The EIA is available on request from the report author or from diversity.inclusion@westyorksfire.gov.uk

7 Health, Safety and Wellbeing Implications

7.1 There are no health and safety implications associated with this report.

8 Environmental Implications

8.1 There are no environmental implications associated with this report.

9 Your Fire and Rescue Service Priorities

9.1 This report links with the Community Risk Management Plan 2022-25 strategic priorities below;

- Improve the safety and effectiveness of our firefighters.
- Promote the health, safety, and wellbeing of all our people.
- Encourage a learning environment in which we support, develop, and enable all our people to be at their best.
- Focus our prevention and protection activities on reducing risk and vulnerability.
- Provide ethical governance and value for money.
- Collaborate with partners to improve all of our services.
- Work in a sustainable and environmentally friendly way.
- Achieve a more inclusive workforce, which reflects the diverse communities we serve.
- Continuously improve using digital and data platforms to innovate and work smarter.
- Plan and deploy our resources based on risk.

10 Conclusions

10.1 That Members note the report.



Abridged Performance Management Report Audit Committee

Period Covered:

01 April 2023

03 December 2023



This report provides a summary of our progress across the Service based on the date ranges below.

Period Covered:

Financial Year	2023-24	
Date Range	01 April 2023	03 December 2023

IMPORTANT: The data provided is based on incident reports that have been completed and/or checked but will not include data from incident reports which have not been completed. Data may change due to incident reports that have been updated due to amendment. The data is accurate at time of creation of the report.

This report is comparing the date range above against:

Previous Year Comparison Date Range	01 April 2022	03 December 2022
3 Year Average Comparison Period	01 April 2022 01 April 2021 01 April 2020	03 December 2022 03 December 2021 03 December 2020
Colour Key	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid black; background-color: #cccccc; padding: 2px 5px;">Positive Arrows</div> <div style="border: 1px solid black; background-color: #ff4500; padding: 2px 5px;">Negative Arrows</div> </div> <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 5px;"> <div style="border: 1px solid black; background-color: #0056b3; color: white; padding: 2px 5px;">Positive Charts</div> <div style="border: 1px solid black; background-color: #ff4500; color: white; padding: 2px 5px;">Negative Charts</div> </div> <p style="font-size: small; margin-top: 10px;">*When doing a comparison the key above is used. In all other cases graphs, charts and visuals are using contrasting colours to support accessibility.</p>	

Due to seasonality **Previous Year** and **3 Year Average** comparison are based on selected range and not the whole of the previous year.

Performance Summary

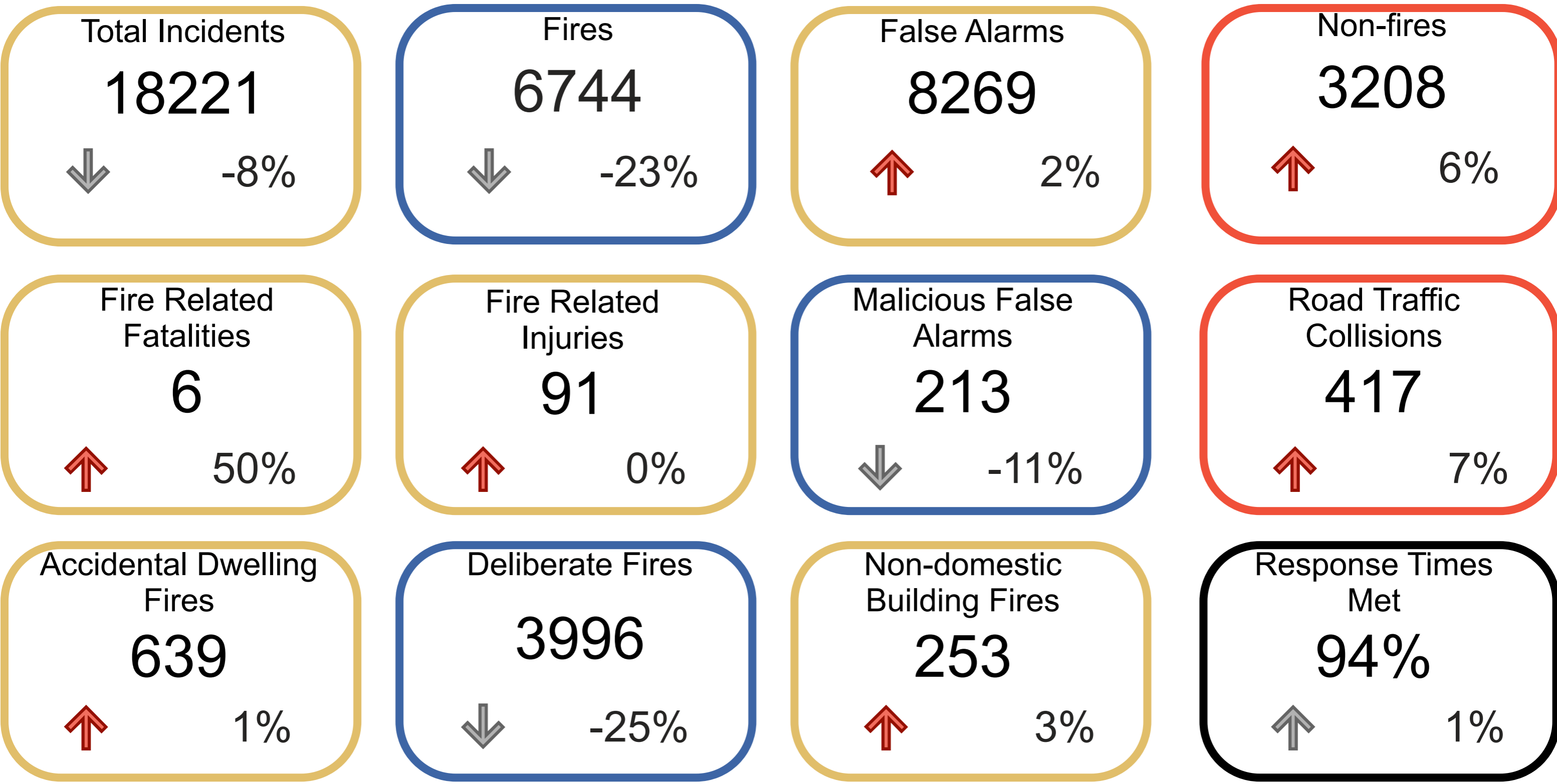
Arrows display percentage(%) increase/decrease on previous year to current financial year.
Borders display the 10% tolerance based on the 3 year average of the selected date range.

The comparison range is based on selected date range.

This report is comparing: 01 April 2023
 Against: 01 April 2022

03 December 2023
 03 December 2022

Blue	Achieving or exceeding target
Amber	Satisfactory performance (within 10% of target)
Red	Not achieving target (by more than 10%)



Monthly 3 Year Average

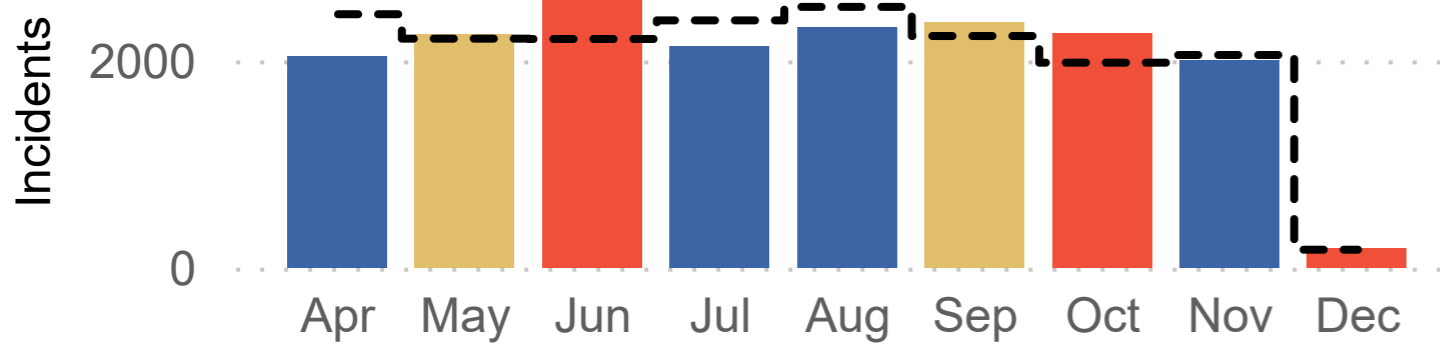
District, Ward

01 April 2023

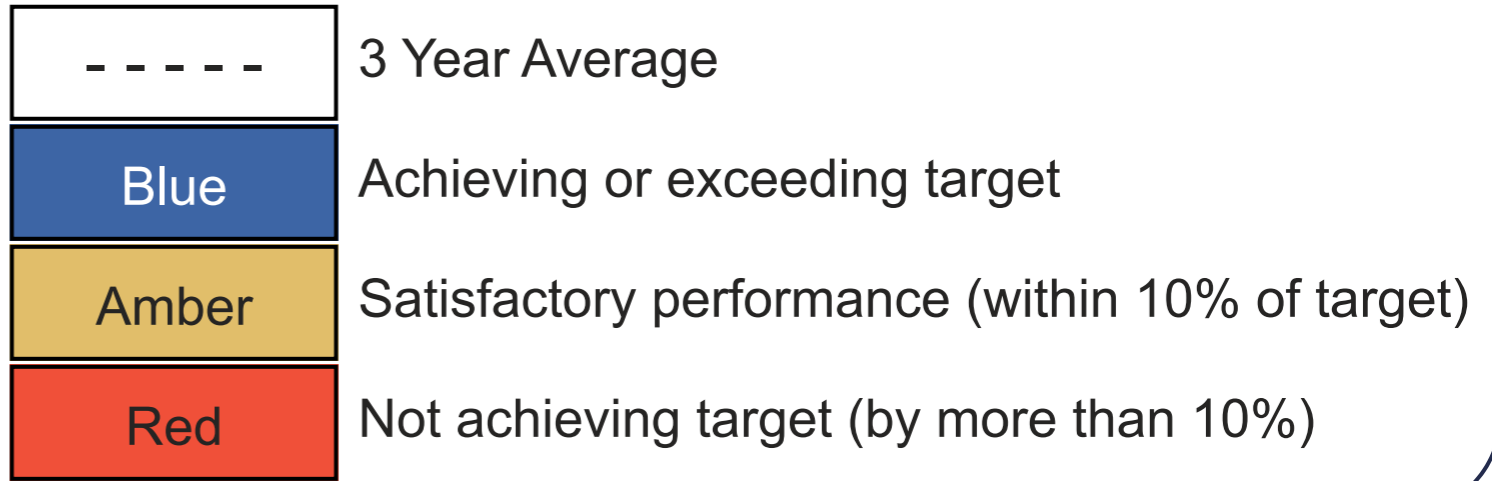
03 December 2023

All ▼

Total Activity

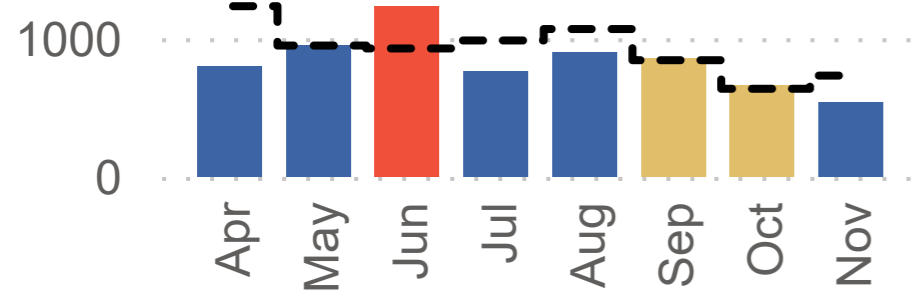


Legend:

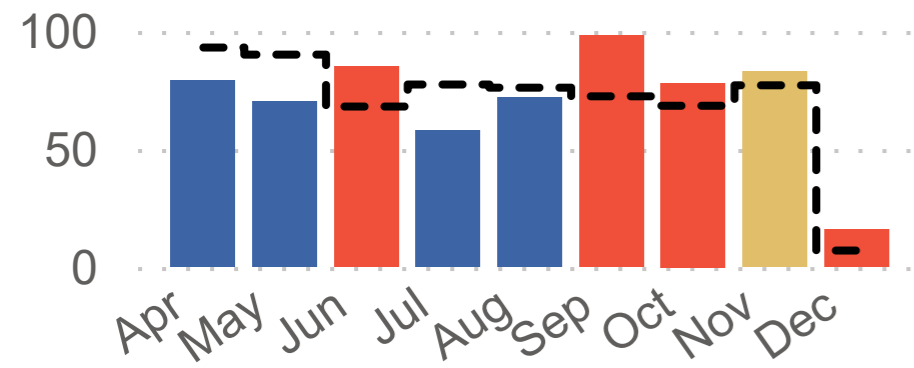


Fires

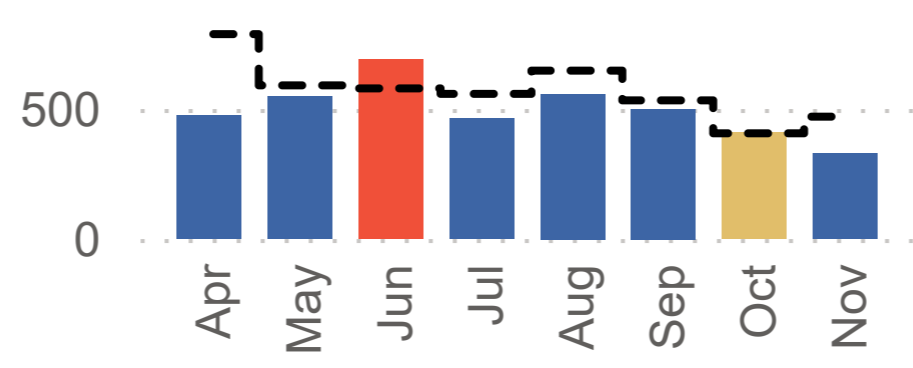
Fires



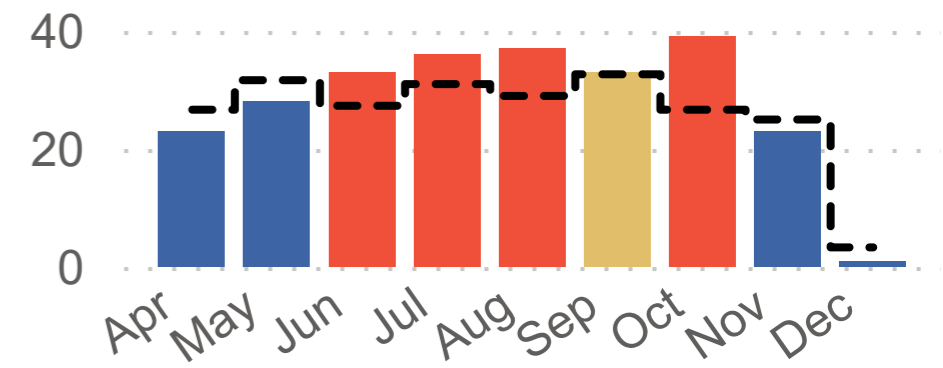
Accidental Dwelling Fires



Deliberate Fires

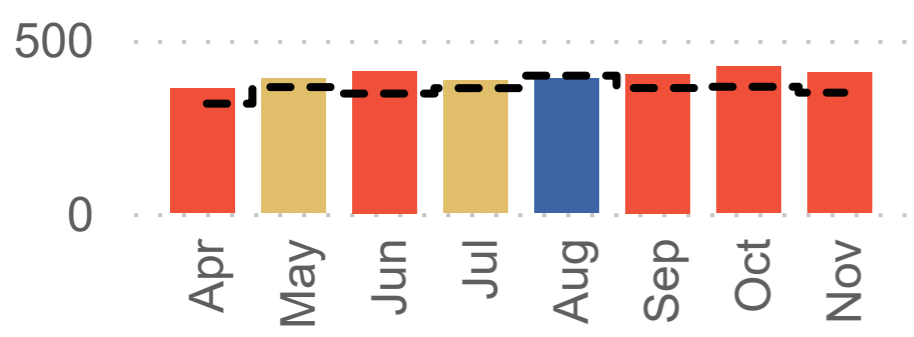


Non-domestic Building Fires

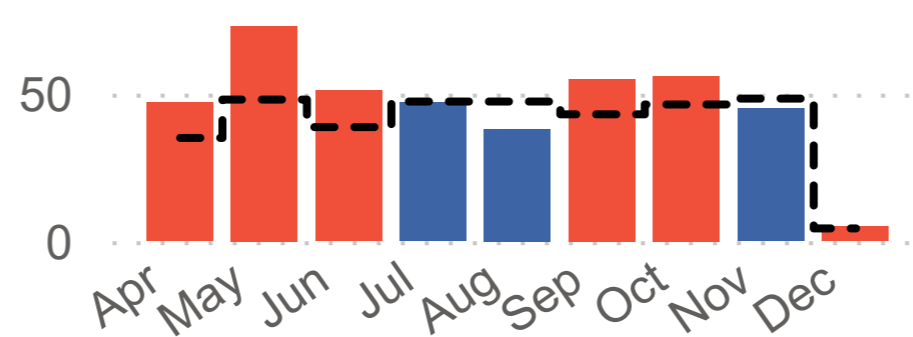


Non-fires

Non-fires



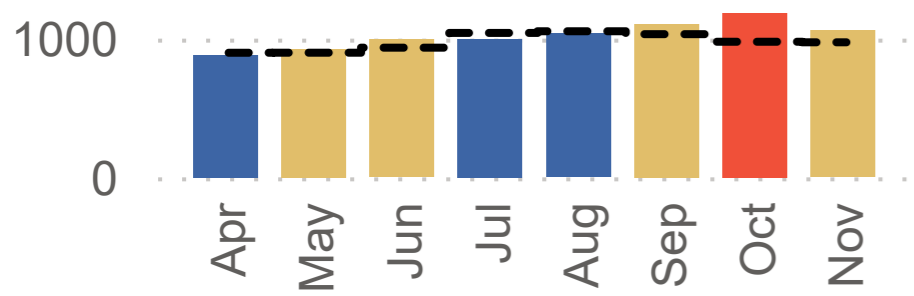
Road Traffic Collisions



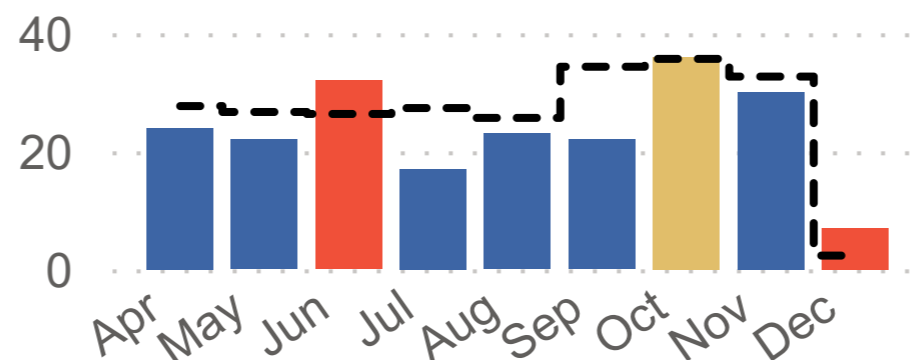
*Road Traffic Collisions are a subset of Non-fires

False Alarms

False Alarms



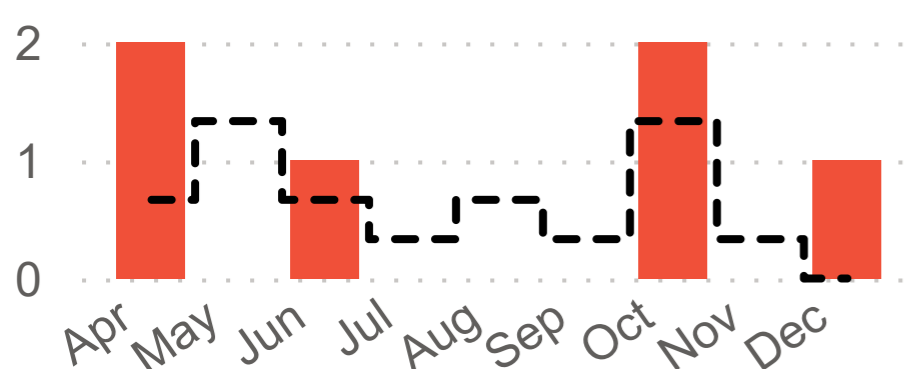
Malicious False Alarms



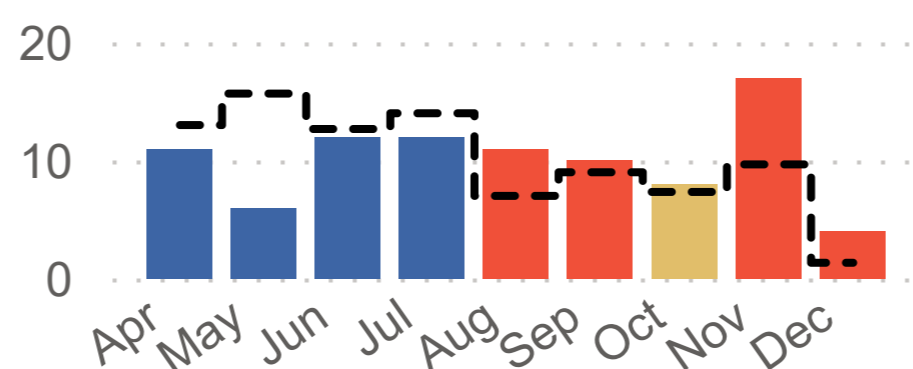
*Malicious False Alarms are a subset of False Alarms

Fire Related Injuries and Fatalities

Fire Related Fatalities



Fire Related Injuries



Sickness Absence & Appliance Derogation



Internal Audit Report

WYFRS/1024

January 2024

Simon Straker: Audit Manager

01484 221000 (73726)



1 INTRODUCTION, BACKGROUND & SCOPE

Introduction

Internal Audit was asked to review application of the Sickness Absence Appliance Derogation and an interim report was issued to management to inform discussion at Full Authority on 15 December 2023. This report has now been finalised.

Background

The new procedure was brought in at the end of August 2023 to try and address growing staffing pressures, especially around leave that was not able to be taken during the Covid period, continuing high rates of sickness/modified duties relative to the pre-Covid period, 'overtime fatigue' whereby it was increasingly difficult to attract individuals to undertake overtime, particularly at times of peak leave demand and the associated overtime costs to the Service that were rising significantly.

Scope

Internal Audit was requested to provide assurance in the following areas:

- that the use of appliance derogation is in accordance with the temporary guidance approved by Management Board, and the overall Operational Fire Cover Policy.
- that the use of appliance derogation at times of reduced staffing is not adversely affecting RBPA when a comparison of data is made from an identified period pre the newly issued guidance against the period when the guidance has been in force. Performance above 90% of all incident RBPA s can be considered strong. Modelling shows this aligns to availability of 30 fire engines.
- that the introduction of such measures is in accordance with delegations afforded to officers under the WYFRA Constitution Part 8 Section 4 – Operational/Fire Safety Matters.
- that the costs of operational overtime are reducing as a consequence of adopting the proactive derogation measures.



2 CONCLUSIONS

From evidence provided and analysis and follow up work the following conclusions were made:

- The arrangement is in line with the scheme of Delegation to the Chief Fire Officer as per the Constitution regarding operational and fire safety matters and sufficient evidence has been provided to confirm that it has been operated in accordance with the temporary procedure approved by Management Board and in principle represents simply an extension to embedded practice of taking appliances “off the run” at given intervals when safe to do so to assist with training, appliance maintenance and other operational requirements.
- Fire cover has been maintained at, or considerably above the minimum thresholds believed to ensure strong performance on delivery response target times in the RBPA's in the Operational Fire Cover Policy. On all watches when an appliance or appliances were taken “off the run”, the minimum cover was reduced to less than 35 (the point at which approval must be given by the 1st Call Group Manager) once and then only to 34.
- Attendance performance of the first pump at an incident was almost wholly unaffected by a pump or pumps having been taken “off the run” based upon –
 - i) an overall comparison between quarter 2 this year and last (which covers over a month of the operation of the change), indeed overall performance and responding to ‘life’ incidents has improved during this time, and
 - ii) drilling down to review missed attendance times in wards covered by the respective home station affected. Of over 300 missed incidents during the period examined, only 2 were found to relate to the station area concerned and so any impact on overall performance was negligible given the total number of incidents occurring, albeit that they were individual ‘life’ incidents. As the management evaluation report observed however, the procedure has still yet to be tested fully under the occurrence of a particularly major and prolonged incident.
- Significant overtime expenditure has been saved as a result of the application of the policy, although it has been hard to identify exactly how much, given the differing recording patterns used by personnel in the Gartan system and the way it is accounted for on SAP ledger. A periodic figure for the additional cost of staffing appliances due to sickness absence in the period leading up to the commencement of the revised policy is not readily discernible, nor is the evidence for how much was actually saved by taking an appliance “off the run” given the disposition of personnel both absent and available at any given station for the watch concerned. Therefore without refinements to the recording and accounting systems the methodology used in the initial evaluation report in September seems as reasonable a quantification as possible and this suggested an average saving of around £767 per appliance decision.



3 **AUDIT OPINION**

The Audit Committee requires Internal Audit reports to include an audit opinion, which is reported to them in a quarterly summary of audit work undertaken. Based on the conclusions made in this report a “**Substantial Assurance**” opinion has been allocated, Appendix A demonstrates the methodology for determining the audit opinion and what it indicates about the internal control environment.

In addition, the various key processes and parts of the overall control environment are allocated a separate opinion based upon the findings and conclusions drawn by the auditor to provide management with an insight into any specific areas of concern or best practice.

Area	Assurance Opinion
Compliance with the Scheme of Delegation	Substantial Assurance
Maintenance of Fire Cover	Substantial Assurance
Performance Delivery of RBPAs	Substantial Assurance
Overtime Expenditure	Adequate Assurance
Overall Opinion	Substantial Assurance



4 **SUMMARY OF KEY AUDIT FINDINGS**

➤ **Compliance with the Scheme of Delegation.**

Part 8 of the Constitution relates to the Officers Scheme of Delegation, Item 4 of which covers Operational and Fire Safety Matters. This section includes the following delegation to the Chief Fire Officer and Director of Service Delivery:

Subject to applicable statutory restrictions to authorise firefighters and other employees or individuals as appropriate to exercise personally and directly any powers vested in the Authority under any legislation (including the Fire and Rescue Services Act 2004 and the Civil Contingencies Act 2004) and to authorise any such person to take any action authorised under legislative powers intended to secure the protection or rescue of human or animal life and/or to protect public safety generally and /or to protect property and /or the environment against any threat or risk of harm in respect of which the Authority has a power or duty to prevent harm or mitigate loss and damage including action in connection with the prevention and suppression of fire, flood relief, other accidents and emergencies.

The authority to introduce appliance derogation in the event of sickness absence therefore is allowed for by the Scheme. Indeed, it has long been the practice to take appliances “off the run” to aid the efficient operation and delivery of the service to enable personnel training, vehicle maintenance and for other operational reasons. These common other changes to overall appliance availability were noted throughout the period analysis provided for the audit.

➤ **Implementation in accordance with Management Board Guidance and Operational Fire Cover Policy**

Confirmation was provided that decisions to take an appliance off the run owing to sickness absence were made in accordance with the guidance to support staff in Control and the Employee Resources Team and 1st Call Group Manager that was approved by Management Board on 9 August (Initial Sickness/Absence Derogation Order, August 2023) and of key importance, only when safe to do so.

A detailed analysis from the introduction of the revised arrangements up to the time of the audit found that minimum fire cover was only reduced below 35 appliances once, to 34 pumps on 13 October daytime. The average watch cover when a pump was withdrawn owing to sickness absence was calculated as 39.5 appliances, whereas for the remainder of watches during this period it was 43.3.



➤ Performance Delivery of Risk Based Planning Assumptions

Figures reported to Members and a detailed analysis of incidents when attendance by the first pump did not meet the risk-based target times for the type of incident in the electoral ward concerned both showed that there was no overall impact on the occasions when an appliance or appliances had been withdrawn due to sickness absence. A comparison of Quarter 2 performance in 2023, which included the first 6 weeks of the new operating arrangements with that in 2022, showed that overall performance and responding to 'life' incidents had actually improved.

% Incidents RBPAs met

<u>QUARTER 2 2022-23</u>		<u>QUARTER 2 2023-4</u>	
Overall	92.61	Overall	94.76
Life	83.64	Life	85.23

Secondly, an analysis of the 300 incidents where the target response time had not been reached during the implementation of the new arrangement identified only two where the home station had had an appliance withdrawn for the watch concerned that could have conceivably impacted on first pump attendance time. Whilst statistically very small, both incidents were "life" ones, as described below, together with AM Doneghan's comments.

- 25th October Stanningley 2347027136 Farnley & Wortley ward 6:28pm Life

Police and carer in attendance on arrival. Casualty had 'fallen' from small mound (approx 1 metre) on floor in woodland. Complaining of leg/hip/neck pain. Carer explained the casualty had had a pseudo seizure and then fallen. Conscious, breathing, responding to voice. YA arrived as we had commenced secondary survey. Long board used to remove casualty from woodland and into ambulance. Informed by Police before that injuries appear to be exaggerated.

Primarily delay was due to locating person in woodland and not travel time to incident. If Stanningley were available they would have been quicker. 1.8 miles as opposed to 3.6 miles travel distance.



- 28th October Odsal 2347027334 Great Horton ward 2:16am Life

Fire involving food left in oven of property. Access gained from first floor window. Item removed from oven and property ventilated. No smoke or heat damage. Occupants details taken due to concerns for welfare which have been passed onto relevant department

Odsal area – attended by Fairweather Green. 2.6 miles travelled. Odsal would travel 2.1 miles.

Incident type on mobilisation was ‘Unknown Fire’. Difficultly locating the incident - first message was ‘no sign of fire continuing to investigate’. Appliance arrived 9 mins 4 secs after mobilised – 2 minutes 36 seconds between mobilisation and appliance mobile – this is longer than would be expected.

➤ **Overtime Expenditure**

Significant expenditure on overtime payments has clearly been made on the 45 occasions during the period under review when an appliance was withdrawn due to sickness absence that hitherto would have had to have been staffed. However due to the current descriptions in use on the Gartan system to claim payment and the limited coding structure on the SAP ledger, it was not readily possible to identify with any great degree of accuracy the actual sums in question. A refinement of the coding structure and application of consistent descriptors in Gartan will help to facilitate such an analysis in the future.

Management’s own estimate in an initial evaluation of the application of the scheme that each appliance withdrawn saved an average of £767 seems a reasonable assessment following an understanding of the methodology adopted. Applying this figure to the 67 instances of appliance withdrawal for sickness absence up until 13 November 2023 would equate to an overall sum saved of £51,400, potentially £370,000 per annum pro rata.



5 DISTRIBUTION LIST

Interim:-

- Dave Walton, Director of Service Delivery
- Scott Donegan, Area Manager, Service Delivery
- Steve Holt, Group Manager, Employee Resourcing
- Alison Wood, Chief Finance & Procurement Officer

Final:-

- Dave Walton, Director of Service Delivery
- Alison Wood, Chief Finance & Procurement Officer

Internal Audit Reference: WYFRS/1024

Date: 23 January 2024

For further details, please contact:

Simon Straker, Internal Audit

High Street Buildings, High Street, Huddersfield HD1 2ND

Telephone 01484 221000, extension 73726

This report is prepared in accordance with the Public Sector Internal Audit Standards.



Appendix A – Classification of Recommendations

Fundamental - A recommendation, often requiring immediate action that is key to maintaining an appropriate control environment and thereby avoiding exposure to a significant risk to the achievement of the objectives of the system, process or location under review.

Significant - A recommendation requiring action that is necessary to improve the control environment and thereby avoid exposure to a risk to the achievement of the objectives of the system, process or location under review.

Merits Attention - A recommendation where action is advised to enhance control or improve operational efficiency.

Assurance Level

Assurance Level	Recommendation Classification		
	Fundamental	Significant	Merits Attention
Substantial	There are no fundamental recommendations	There are no more than one significant recommendation	There are no more than 5 merits attention recommendations.
Adequate	There are no fundamental recommendations	There are 2 – 4 significant recommendations	There are 6 – 10 merits attention recommendations
Limited	There is 1 or more fundamental recommendations	There are more than 4 significant recommendations	There are more than 10 merits attention recommendations
No Assurance	The number of fundamental recommendations made reflects an unacceptable control environment	N/A	N/A



Appendix A – Classification of Recommendations

Audit Opinion on Control Adequacy & Application

Assurance Level	Control Adequacy	Control Application
Substantial	A robust framework of all key controls exists that is likely to ensure that objectives will be achieved.	Controls are applied continuously or with only minor lapses.
Adequate	A sufficient framework of key controls exists that is likely to result in objectives being achieved but the overall control framework could be stronger.	Controls are applied but with some lapses.
Limited	Risk exists of objectives not being achieved due to the absence of a number of key controls in the system.	Significant breakdown in the application of a number of key and/ or other controls.
No assurance	Significant risk exists of objectives not being achieved due to the absence of key controls in the system.	Serious breakdown in the application of key controls.



OFFICIAL

Internal Audit Quarterly Report

Audit Committee

Date: 9 February 2024

Agenda Item:

08

Submitted By: Chief Finance and Procurement Officer

Purpose	To present the Internal Audit Quarterly Report October to December 2023
Recommendations	That members note the content of the report
Summary	The report provides a summary of the audit activity for the period October to December 2023 and to report the findings to the Committee

Local Government (Access to information) Act 1972

Exemption Category: Nil

Contact Officer: Simon Straker

simon.straker@kirklees.gov.uk

01484 221000

Background papers open to inspection: Internal Audit Plan 2023/24

Annexes: Internal Audit Quarterly Report

1 Introduction

This Committee has the responsibility for monitoring the work of internal audit. In order to facilitate this, Internal Audit provide a quarterly report of its progress which includes a summary of the work completed and an assessment of the level of assurance provided by the systems examined. This report covers the period from October to December 2023.

On completion of each audit the Auditors provide an assessment of the level of assurance that the control systems in place provide. There are four rankings as detailed below:

Substantial assurance
Adequate assurance
Limited assurance
No assurance

This report includes a detailed explanation of action which has been taken on any audits which are ranked as providing either limited assurance or no assurance.

2 Information

Audit Work

This report contains an update on audit work included within the 2023/24 audit plan.

In the period October to December 2023, three audits have been completed, all of which received a substantial assurance opinion. In addition management commissioned internal audit to conduct a special audit on sickness absence and appliance derogation which received substantial assurance.

3 Financial Implications

There are no financial implications associated with this report.

4 Legal Implications

The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution

5 Human Resource and Diversity Implications

There are no human resource or diversity implications with this report.

6 Equality Impact Assessment

Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance (EIA guidance and form 2020 form.docx (westyorksfire.gov.uk))	No
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7 Health, Safety and Wellbeing Implications

There are no health, safety or wellbeing implications with this report

8 Environmental Implications

There are no environmental implications with this report.

9 Your Fire and Rescue Service Priorities

The provision of internal audit satisfies all the fire and rescue service priorities.

10 Conclusions

This report has updated members with the internal audits conducted between October to December 2023.



INTERNAL AUDIT QUARTERLY REPORT

2023/24

October to December

2023

ABOUT THIS REPORT

This report contains information about the work of the Authority's Internal Audit provided by Kirklees Council. The 2023/24 Audit Plan was approved by this Committee at the start of the year covering a variety of areas enabling an annual opinion to be formed on the Authority's governance, risk management and internal control arrangements.

For ease of reference the audits are categorised as follows:

1. Summary
2. Major and Special Investigations
3. Key Financial Systems
4. Other Financial Systems & Risks
5. Locations and Departments
6. Business Risks & Controls
7. Follow Up Audits
8. Recommendation Implementation
9. Advice, Consultancy & Other Work
10. Audit Plan Delivery

Investigation summaries may be included as a separate appendix depending upon the findings.

When reports have been agreed and finalised with the Director concerned and an Action Plan drawn up to implement any improvements, the findings are shown in the text. Incomplete audits are shown as Work in Progress together with the status reached: these will be reported in detail in a subsequent report once finalised.

Good practice suggests that the Authority's management and the Audit Committee should receive an audit opinion reached at the time of an audit based upon the management of risk concerning the activity and the operation of financial and other controls. At the first meeting of the Audit Committee, Members resolved to adopt an arrangement relating to the level of assurance that each audit provides.

As agreed with the Audit Committee, the report has been expanded to include details of the key recommendations applicable to each audit that does not result in a formal follow up visit and the action taken by management regarding their implementation.

The final section of the report concerns Audit Plan delivery.

It is the practice of Internal Audit to undertake follow up audits to ensure that agreed actions have been undertaken. Any audits that produce less than "adequate assurance" will be followed up, together with a sample of the remainder and a new opinion will be expressed about the level of assurance that can be derived from action taken by management to address the weaknesses identified.

1. SUMMARY

This report contains details of work completed during the third quarter of 2023/24, covering the current Plan approved by the Committee at the start of the year.

Each audit has produced the highest positive assurance opinion, albeit that several recommendations have been agreed to strengthen the control environment.

2. SPECIAL INVESTIGATIONS & REVIEWS

Issue	Findings	Audit Opinion
Director of Service Delivery		
Sickness Absence & Appliance Derogation	<p>Internal Audit was asked to review application of Sickness Absence Appliance Derogation following its introduction at the end of August 2023 to try and address growing staffing pressures, especially around leave that was not able to be taken during the Covid period, continuing high rates of sickness/modified duties relative to the pre-Covid period, 'overtime fatigue' whereby it was increasingly difficult to attract individuals to undertake overtime, particularly at times of peak leave demand, and as associated overtime costs to the Service were rising significantly.</p> <p>The key conclusions reached were:</p> <ul style="list-style-type: none">• The arrangement is in line with the Scheme of Delegation to the Chief Fire Officer as per the Constitution regarding operational and fire safety matters. Sufficient evidence was provided to confirm that it has been operated in accordance with the temporary procedure approved by Management Board. In principle, it represents simply an extension to embedded practice of taking appliances "off the run" at given intervals when safe to do so to assist with training, appliance maintenance and other operational requirements.	Substantial Assurance

	<ul style="list-style-type: none"> • Fire cover has been maintained at, or considerably above the minimum thresholds believed to ensure strong performance on delivery response target times in the Operational Fire Cover Policy. • Attendance performance of the first pump at an incident was almost wholly unaffected by a pump or pumps having been taken “off the run” based upon – <ul style="list-style-type: none"> i) an overall comparison between quarter 2 this year and last (which covers over a month of the operation of the change), indeed overall performance and responding to ‘life’ incidents has improved during this time, and ii) drilling down to review missed attendance times in electoral wards covered by the respective home station affected. As an initial management evaluation report observed however, the procedure had yet to be tested fully under the occurrence of a particularly major and prolonged incident. • Significant overtime expenditure has been saved as a result of the application of the policy, although it has been hard to identify exactly how much, given the differing recording patterns used by personnel in the Gartan system and the way it is accounted for on SAP ledger. 	
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3. KEY FINANCIAL SYSTEMS & RISKS

None during this period.

4. OTHER FINANCIAL SYSTEMS & RISKS

System	Findings	Audit Opinion
Chief Finance & Procurement Officer		
VAT	Overall, it was found that an established and effective procedure and system is in place for the accounting, reconciliation and reclaiming of VAT. Stronger controls are in place following the timely implementation of previous audit recommendations. A sample of three months VAT submissions to HMRC was successfully reconciled to SAP and were supported with a clear audit trail of working papers confirming no significant errors or omissions.	Substantial Assurance

Director of Service Support

Interim audit of HQ
Development
Contract
Management

Overall, day to day contract management appeared sound, facilitated by the contract management system used by the Authority and the contractor which is a useful tool to manage and prompt action when required to the large and growing number of variations and compensating events.

A review of all compensating event instructions over £10k agreed original instructions to the corresponding quotations provided and where invoiced already to the valuation signed off, or to estimates included in the capital report and the basis of acceptance or rejection to evidence client / contractor responsibilities had been exercised correctly. A degree of challenge has been made by the project manager to the contractor's proposed costs and responsibilities in correspondence on such events, and to subsequent reductions as per the contract.

Initial discrepancies between the figures of the project manager & Finance in reporting have been rectified and information flows improved. The overspend on both planned and unplanned associated areas of programme cost have been charged to additional works, albeit at the time of the audit a significant element related to estimates of final cost which if understated could lead to the requirement to a second request for additional budget. The overspend is largely due to the extent of unplanned works at the Authority's risk, being primarily:

- o The extent of grouting works required arising from previous mining activity at several points across the site (500k+)
- o mobilisation payments arising from a delay with the Planning process with Kirklees Council (236k)
- o straightening of station yard and retaining wall (200k)

Programme Board minutes were not especially easy to follow about exactly what additions / replacements to specification had been approved or not and details of cost were patchy and not always reflected in the minutes. Latterly, it does seem that additional scrutiny has been applied to proposed variations and a consideration of more cost-effective solutions than presented by the contractor.

Substantial Assurance

5. LOCATION & DEPARTMENT AUDITS

None during this period.

6. BUSINESS RISK AUDITS

This category of audits reflects the Audit Strategy to incorporate coverage of the controls and management actions to respond to the key risks to the Authority’s objectives as codified in the Corporate Risk Matrix.

Risk	Findings	Audit Opinion
Director of Service Delivery / Director of Human Resources		
Safeguarding	<p>At the time of the audit a project was in progress to refresh safeguarding procedures to demonstrate that they meet the Fire Standards Board professional standard for Safeguarding, launched in February 2022. The FSB self-assessment toolkit was being utilised to manage progress towards meeting the Standard and at the time of the audit 7 of the 10 requirements were regarded as fully compliant. The existing management actions encompass the majority of the FSB requirements, with additional work being required to refresh process to be more explicit about internal safeguarding arrangements. Legal changes to Disclosure & Barring Service requirements for FRSs has also created additional work to that process which is also in progress.</p> <p>This audit review determined that the actions taken are sufficient to manage the safeguarding risk and demonstrate the Authority is actively working towards meeting the FSB Standard. Once the project work is complete, the risk record should be updated to remove any historic management actions and add in new ones.</p> <p>The main area for improvement related to staff training and awareness, in terms of a full completion of successful e-learning and for Operational staff to record their acknowledgement of the Safeguarding policies on an annual basis within the Competency Dashboard as required.</p>	Substantial Assurance

7. FOLLOW UP AUDITS

Any audits that result in a less than adequate assurance opinion are followed up usually within six months, depending upon the timescale for implementing the agreed recommendations. Additionally, a sample of other audits is followed up periodically too.

None during this period.

8. REVIEW OF KEY RECOMMENDATIONS & EXTENSIONS OF TIME TO IMPLEMENT

No key recommendations were outstanding during this period.

9. ADVICE, CONSULTANCY & OTHER WORK

Internal Audit has been commissioned to provide assurance, oversight and challenge to the FSHQ Programme Board. Terms of reference has been agreed to review progress at each of the key milestones on a rolling basis to enable any timely remediation, particularly with external contractors. This role is being performed through participation in the Finance Board that meets on a monthly basis, which is chaired by the Chief Finance & Procurement Officer / Director of Service Support. Latterly an interim audit of the performance and management of the contract to date has been undertaken.

10. AUDIT PLAN 2023/24 DELIVERY

Performance Indicators	22/23 Actual	23/24 Target	23/24 Actual
Audits completed within the planned time allowance	80%	90%	80%
Draft reports issued within 10 days of fieldwork completion	90%	90%	70%
Client satisfaction in post audit questionnaires	90%	90%	n/a
Chargeable audit days		160	103
QA compliance sample checks – % pass	100	100	100
Planned Audits Completed	14	13	8
Planned Audits in Progress			0
Planned Audits Postponed			1
Unplanned Work Completed			2
Unplanned Work in Progress			0



OFFICIAL

Risk Management Strategy Group Update

Audit Committee

Date: 9 February 2024

Agenda Item:

09

Submitted By: Director of Corporate Services

Purpose To report risk management activity and developments reported to Risk Management Strategy Group (RMSG) in December 2023 and highlight any future risks or risk related areas.

Recommendations That the Audit Committee note the report.

Summary The overall responsibility of the RMSG is to maintain the Authority's risk management capabilities and to develop strategies to effectively manage new and existing risks. The RMSG meet on a quarterly basis and the group is chaired by the Deputy Chief Fire Officer/Director of Service Delivery. The RMSG is one element that supports the Authority's Code of Corporate Governance in terms of risk management and internal control.

Local Government (Access to information) Act 1972

Exemption Category: None.

Contact Officer: John Tideswell, Risk Management Officer
Corporate Services
01274 682311 ext 670729
John.tideswell@westyorksfire.gov.uk

Background papers open to inspection: Risk Management Strategy and Policy

Annexes: None.

Introduction

- 1.1 The Authority's Risk Management Strategy and Policy provides a clear and defined strategy to enable risk management objectives to be met.
- 1.2 The Risk Management Strategy Group (RMSG) has the responsibility of maintaining the Authority's risk management capabilities and developing strategies to effectively manage new and existing risks. The group meet every three months at which time a summary of risk reviews that have occurred in the past three months is provided by each risk owner.
- 1.3 The group is also responsible for sharing and promoting experience of risk management and strategies across the Authority.

Information

- 2.1 The Risk Management Strategy Group last met in December 2023. The Audit Manager from Kirklees Council attends RMSG meetings and provides an update on recent internal audit activity.
- 2.2 Below is a summary of key areas:
- Between the September 2023 and December 2023 RMSG meetings, 16 risks have been reviewed by their respective owners.
 - All risks on the risk matrix have been reviewed in terms of relating insurance cover/arrangements by the Chief Finance and Procurement Officer.
 - Risk HSEC1.S – 'Health and Safety exposure by property contractors working on Authority premises to ensure legal compliance' score has reduced from 12 to 8 due to the likelihood reducing. This is due to a Compliance Officer now in place and monitoring has greatly improved.
 - Risk FCON1.S – 'Failure to provide an effective Control function which has a significant impact on service delivery and organisational reputation' score has reduced from 12 to 8 due to the likelihood reducing. This is due to a period of stability with the Control system, arrangements with South Yorkshire and Cambridgeshire fire services, and operation Willowbeck. Once the new Control system is implemented it will have its own issues log.
- 2.3 There are currently 44 risks split between the following categories. The table below shows movement over the past 12 months.

Risk Factor Score	March 2023	July 2023	September 2023	December 2023
Very High (15-25)	8	8	8	8
High (9-14)	19	19	19	17
Medium (4-8)	16	16	16	18
Low (1-3)	1	1	1	1

Total number of risks	44	44	44	44
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The 8 'very high' risks are:

LRGG1.S - Loss or reduction in government grant.

WAFL1.S - Wide area flooding and swift water rescue.

ECON1.S - Impact on the Authority of the national and international economic downturn.

INDA1.S - Industrial dispute resulting in reduced levels of service and effect on reputation.

MTAE1.S - Responding to a marauding terrorist attack event.

PAY1.S - Pay increases in excess of the amount included in contingencies.

CYBS1.S - A digital attack or an unauthorised attempt to access WYFRS systems that impacts on the integrity, confidentiality, or availability of systems and / or the information within them.

PRMS1.S - Failure to provide an effective commercial premises risk management system for operational response, which could have a significant impact on fire fighter safety, operational effectiveness and organisational reputation.

Financial Implications

3.1 There are no significant financial implications associated with this report.

Legal Implications

4.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution.

Human Resource and Diversity Implications

5.1 There are no significant human resources and diversity implications associated with this report.

Equality Impact Assessment

Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? (EIA guidance and form 2020 form.docx (westyorksfire.gov.uk))	No
Date EIA Completed	DD/MM/YY
Date EIA Approved	DD/MM/YY

The EIA is available on request from the report author or from diversity.inclusion@westyorksfire.gov.uk

Health, Safety and Wellbeing Implications

7.1 There are no significant health and safety/wellbeing implications associated with this report.

Environmental Implications

8.1 There are no significant environmental implications associated with this report.

Your Fire and Rescue Service Priorities

9.1 This report links with the Community Risk Management Plan 2022-25 strategic priorities below;

- Improve the safety and effectiveness of our firefighters.
- Plan and deploy our resources based on risk.

Conclusions

10.1 That the Audit Committee note the report



OFFICIAL

RAAC Report

Audit Committee

Date: 9 February 2024

Agenda Item:

10

Submitted By: Director of Service Support

Purpose	The purpose of this paper is to provide an update to Audit Committee in relation to the presence of Reinforced Autoclaved Aerated Concrete across West Yorkshire Fire and Rescue Service's Estate.
Recommendations	That Members note the content of the report
Summary	RAAC surveys and inspections have been undertaken across the whole of the authorities estate where the potential for it to be present was identified. It has been established that there is no RAAC present on any of our stations and ancillary buildings.

Local Government (Access to information) Act 1972

Exemption Category: None

Contact Officer: Richard Young, Head of Estates
richard.young@westyorkshire.gov.uk

Background papers open to inspection: None

Annexes: RAAC Register

1 Introduction

- 1.1 In the autumn of 2023 the Government closed education establishment that had, or were suspected to have RAAC present within their construction make up. Confirmation and action was to be taken to identify RAAC construction and make safe and repair / replace where present. This requirement was soon extended out further, incorporating all publicly owned buildings including fire service owned buildings.

2 Information

- 2.1 West Yorkshire Fire and Rescue Service were ahead of the curve in relation to RAAC concrete. Surveys began on our Estate November 2021, where there was potential for RAAC to be present. Following the Government directive, the NFCC along with the Home Office requested information to be provided by all FRS's identifying RAAC, thus building up a national RAAC Register. At the time of the request WYFRS had completed surveys on 90% of the potentially affected estate, the final 10% being completed soon after the request. The surveys identified that WYFRS estate is free from RAAC. The surveys were undertaken in person in the form of visual inspection, opening up works were carried out to ascertain the building make up, 1st floor construction slabs along with roof constructions were inspected on both office and station accommodations and appliance bays. Facilities Manager Simon McCartney undertook the majority of the surveys, HND qualified with 30 years' experience in the estates and construction arena. Lewis Reid facilities officer undertook surveys, NVQ 3 in construction and the built environment with 12 years' experience. Under the supervision of Richard Young, BSc Hons Building Surveying with 26 years' experience in the built environment. Additional advice was sought from Adept Structural Consultants where potential areas of concern were identified.

3 Financial Implications

- 3.1 In order to rule out the presence of RAAC, we have spent £10,144, this included for opening up works, asbestos surveys and structural engineer visits.

4 Legal Implications

- 4.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution.

5 Human Resource and Diversity Implications

- 5.1 There are no direct human resource and diversity implications arising from this report.

6 Equality Impact Assessment

Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? (EIA guidance and form 2020 form.docx (westyorkfire.gov.uk))	No
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7 Health, Safety and Wellbeing Implications

7.1 Health and Safety concerns were at the forefront of this piece of work and were the driver to undertake the inspections.

8 Environmental Implications

8.1 There are no direct environmental implications arising from this report.

9 Your Fire and Rescue Service Priorities

9.1 This report links with the Community Risk Management Plan 2022-25 strategic priorities below;

- Promote the health, safety, and wellbeing of all our people.

10 Conclusions

10.1 RAAC surveys and inspections have been undertaken across the whole of the authority's estate where the potential for it to be present was identified. It has been established that there is no RAAC present on any of our stations and ancillary buildings.

Annex a

A. Primary Key	B. Primary Property Name	C. Usage	D. Postcode	E1. Construction Date	E2. Refurbishment Date	F. Parent Organisation	G. Organisation	H. RAAC Status	I. RAAC Mitigation	J. Space taken out of use	K. Last updated	L. Notes
Example	Somewhere courthouse #01	County Court/ Magistrates' Court	AAN NAA	c1950	1980	MoJ	HMCTS	H1 Potential	I1 . Management plan in place	Yes	04.09.2023	Single building on site, 1980's extension using modular specification
	Bradford Fire Station	Fire Station	BD3 9SB	2007		WYFRS			I3 . Resolved	No		Building constructed post 2000 not present in this building.
	Bingley Fire Station	Fire Station	BD16 2RD	1972		WYFRS		H. 1 Potential	I1 . Management plan in place <input type="checkbox"/>	No		Survey undertaken of living quarters 15/12/21, first floor construction block and beam, the roof structure is timber. Appliance bay has a metal clad roof (No RAAC present).
	Fairweather Green Fire Station	Fire Station	BD8 0EH	1963		WYFRS		H. 1 Potential	I1 . Management plan in place <input type="checkbox"/>	No		Survey undertaken 15/12/21, flat roof structure timber. Ground floor ceiling/first floor traditional concrete. Appliance bay is split into two parts one of which is an old extension. Both timber roof construction (No RAAC present).
	Ilkley Fire Station	Fire Station	LS29 8JJ	1975		WYFRS		H. 1 Potential	I3 . Resolved	No		Survey undertaken 24/11/21, flat roof structure timber and boarded the appliance bay is a steel construction.
	Keighley Fire Station	Fire Station	BD21 4BW	1964		WYFRS		H. 1 Potential	I3 . Resolved	Yes		Station and site currently under redevelopment.
	Odsal Fire Station	Fire Station	BD6 1BA	1965	2022	WYFRS		H. 1 Potential	I3 . Resolved	No		Appliance bay is a timber construction. The accommodation block has a timber roof, the ground floor ceiling/1st floor is a cast in situ concrete.
	Halifax Fire Station	Fire Station	HX1 3JF	1970		WYFRS		H. 1 Potential	I1 . Management plan in place <input type="checkbox"/>	No		Ground floor confirmed as free from RAAC. First floor ceiling/ roof and appliance bay is stramitboard (no RAAC present).
	Illingworth Fire Station	Fire Station	HX2 9LL	1956		WYFRS		H. 1 Potential	I1 . Management plan in place <input type="checkbox"/>	No		Survey of the accommodation block completed December 2022, roof is a timber deck, ground floor ceiling/ 1st floor cast in situ concrete. Appliance bay is block and beam (no RAAC present)
	Mytholmroyd Fire Station	Fire Station	HX7 5DL	1973	2015	WYFRS		H. 1 Potential	I3 . Resolved			Single Story building surveyed 10/01/22, roof structure confirmed to be timber.
	Rastrick Fire Station	Fire Station	HD6 3QH	2015		WYFRS			I3 . Resolved			Building constructed post 2000 not present in this building.
	Todmorden Fire Station	Fire Station	OL14 5DL	1966	2022	WYFRS		H. 1 Potential	I3 . Resolved			Accommodation block surveyed roof is of timber construction, ground floor ceiling/ first floor cast in situ concrete. Appliance bay has time roof (No RAAC present)

Cleckheaton Fire Station	Fire Station	BD19 5HD	1952		WYFRS		H. 1 Potential	I1 . Management plan in place ☐		Scheduled to close and relocate in 2024, in light of new findings a survey has been carried out to assess two flat roof extensions constructed circa 1970 as add ons to the 1900s original build. One extnetion has a timber roof and the other is beam and block (no RAAC present)
Dewsbury Fire Station	Fire Station	WF13 2AT	2015		WYFRS			I3 . Resolved		Building constructed post 2000 not present in this building.
Holmfirth Fire Station	Fire Station	HD9 3AS	1965		WYFRS		H. 1 Potential	I3 . Resolved		Accommodation block has a pitched roof. The appliance bay is of a timber construction.
Huddersfield Fire Station	Fire Station	HD1 2JT	1960		WYFRS		H. 1 Potential	I1 . Management plan in place ☐		Main office accommodation is clear of RAAC, beam and block floor identified. The gym building and appliance bay are insitu concrete (No RAAC present)
Meltham Fire Station	Fire Station	HD9 4BX	1954		WYFRS		H. 1 Potential	I3 . Resolved		Flat roof accommodation is of a timber construction, the appliance bay is a pitched timber roof construction. Building is single story.
Mirfield Fire Station	Fire Station	WF14 8AE	1965	2022	WYFRS		H. 1 Potential	I3 . Resolved		Accommodation block surveyed 26/11/21 and is free from RAAC. Appliance bay asbestos ceiling fully removed, structure is steel and timber framed and free from RAAC.
Skelmenthorpe Fire Station	Fire Station	HD8 9AP	1956		WYFRS		H. 1 Potential	I3 . Resolved		Flat roof accommodation is of a timber construction, the appliance bay is a pitched timber roof construction. Building is single story.
Slaithwaite Fire Station	Fire Station	HD7 5AB	1962		WYFRS		H. 1 Potential	I1 . Management plan in place ☐		Appliance bay is a metal clad roof. Ground floor in main building is beam and block. Top floor / roof is made from stramit board. Boiler room (Sub structure) is insitu concrete panels. (No RAAC present)
Cookridge Fire Station	Fire Station	LS16 7BF	1990		WYFRS		H. 1 Potential	I3 . Resolved		Undergoing significant refurbishment, single story building with pitched roofs constructed from timber.
Garforth Fire Station	Fire Station	LS25 2AN	1985		WYFRS		H. 1 Potential	I3 . Resolved		Surveyed 2021, all roofs pitched and constructed from timber.
Hunslet Fire Station	Fire Station	LS11 6JT	1964		WYFRS		H. 1 Potential	I3 . Resolved		Potential for RAAC to be present identified by the surveyor. Structural surveyor appointed 2021 the station cam back as clear and free from RAAC.

Killingbeck Fire Station	Fire Station	LS14 6UJ	2015		WYFRS			I3 . Resolved		Building constructed post 2000 not present in this building.
Leeds Fire Station	Fire Station	LS3 1NF	1997		WYFRS	H. 1 Potential		I1 . Management plan in place <input type="checkbox"/>		The condition survey undertaken by Capita 2021 did not identify potential for RAAC. Due to construction date being border line a survey is scheduled autumn 2023. Survey carried out and it is free from RAAC.
Moortown Fire Station	Fire Station	LS17 6EJ	1956		WYFRS	H. 1 Potential		I1 . Management plan in place <input type="checkbox"/>		Appliance bay and ground floor is insitu concrete. First floor is straw board. The storage room above the main building pre cast concrete panels (No RAAC present)
Morley Fire Station	Fire Station	LS27 9NB	1961		WYFRS	H. 1 Potential		I1 . Management plan in place <input type="checkbox"/>		Concrete blocks and beam first floor construction, roof structure timber frame and sheet. Appliance bay is metal cladd sheets. The community room is stramit board.
Otley Fire Station	Fire Station	LS21 3AB	1956		WYFRS	H. 1 Potential		I3 . Resolved		Surveyed December 2021, single story building all roofs are constructed from timber.
Rawdon Fire Station	Fire Station	LS19 7BY	1974	2021	WYFRS	H. 1 Potential		I1 . Management plan in place <input type="checkbox"/>		Roof to the accomodation block repalces, roof structure timber, first floor is beam and block. Appliance bay is metal cladding (No RAAC present)
Rothwell Fire Station	Fire Station	LS26 0DH	2016		WYFRS					Building constructed post 2000 not present in this building.
Stanningley Fire Station	Fire Station	LS28 6FS	2003		WYFRS					Building constructed post 2000 not present in this building.
Wetherby Fire Station	Fire Station	LS22 6JJ	1956		WYFRS	H. 1 Potential		I3 . Resolved		Surveyed December 2021, single story building all roofs are constructed from timber.
Castleford Fire Station	Fire Station	WF10 5BU	1972		WYFRS	H. 1 Potential		I1 . Management plan in place <input type="checkbox"/>		Accomodation block surveyed december 2021, timber roof construction and beam and block first floor/ground floor ceiling. Appliance bay roof is metal clad (No RAAC present).
Featherstone Fire Station	Fire Station	WF7 5NS	1966		WYFRS	H. 1 Potential		I3 . Resolved		Surveyed december 2021, appliance bay steel construction, accomodation block is a timber roof construction.
Normanton Fire Station	Fire Station	WF6 1AB	2012		WYFRS			I3 . Resolved		Building constructed post 2000 not present in this building.
Ossett Fire Station	Fire Station	WF5 9HF	2015		WYFRS			I3 . Resolved		Building constructed post 2000 not present in this building.
Pontefract Fire Station	Fire Station	WF8 2DQ	2012		WYFRS			I3 . Resolved		Building constructed post 2000 not present in this building.
South Kirkby Fire Station	Fire Station	WF9 3TH	2015		WYFRS			I3 . Resolved		Building constructed post 2000 not present in this building.
Wakefield Fire Station	Fire Station	WF2 0QD	2022		WYFRS			I3 . Resolved		Building constructed post 2000 not present in this building.

Service Deliver Centre & Control	Operational	LS12 3PL	2009		WYFRS			I3 . Resolved		Building constructed post 2000 not present in this building.
Transport Building and Stores	Operational	BD11 2DY	Unknown		WYFRS		H. 1 Potential	I3 . Resolved		Building age unknown assume 1960/70 in line with the age of FSHQ site. Survey conducted single story building with a stramit roof.
Oakroyd Hall	HQ Office	BD11 2DY	1876		WYFRS		H. 1 Potential	I3 . Resolved		1876 building clear, 1960 building checked, roof construction is timber with a plasterboard finish.
IT Block	HQ Office	BD11 2DY	Unknown							Assume 1960 /70, building is an old appliance building with a typical underclad finish. Inspection carried out and building is partly timber roof and another section a metal clad (No RAAC present)
TRTC	HQ Office	BD11 2DY	2006					I3 . Resolved		Building constructed post 2000 not present in this building.
USAR	HQ Office	BD11 2DY	2009					I3 . Resolved		Building constructed post 2000 not present in this building. Under construction replacing Cleckheaton Fire Station.

West Yorkshire Fire and Rescue Service Audit Progress Report and Sector Update

Year ending 31 March 2024

23 January 2024



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1. Key Grant Thornton team members



Gareth Mills

Key Audit Partner & Engagement Lead

T 0113 200 2535
E gareth.mills@uk.gt.com

Gareth will have ultimate responsibility for the delivery of your audit service. Specifics of the role include:

- leading our relationship with the Fire and Rescue Service, ensuring you have access to Grant Thornton's full service offering;
- being a key contact for the Chief Fire Officer, Chief Finance Officer and the Audit Committee, meeting frequently with key members of management;
- taking overall responsibility for delivering high quality audits which meet professional standards;
- agreeing with you the annual Audit Plan, and a timetable for delivering the work;
- reviewing the audit file, giving particular focus to any key areas of risk or critical judgements exercised during the audits;
- reviewing and signing off all audit reports and opinions;
- attending Audit Committee to discuss key issues arising from our work and any recommendations;
- acting as a 'sounding board' on key decisions relevant to our responsibilities as your auditors; and
- sharing good practice identified at other organisations.



Greg Charnley

Engagement Manager

T 0113 200 2558
E greg.f.chnarnley@uk.gt.com

Greg will ensure that all work allocated is carried out on a timely basis in accordance with the firm's professional standards and to the satisfaction of clients and engagement lead.

As your key primary contact for the audit, Greg will be responsible for building and maintaining good working relationships with all colleagues and clients.

To support delivery of the testing strategy he will:

- assist the engagement lead in establishing audit objectives and overall scope;
- ensure key matters which arise during the audits which were not identified at the planning stage are properly assessed and dealt with;
- review the work of in-charge auditor and the wider audit team;
- finalise our draft reports to management;
- manage, motivate and coach team members; and
- control the audits in relation to timescales, budgets and risk management procedures.

Sam Danielli

Engagement Assistant Manager

T 0161 214 6384
E sam.m.danielli@uk.gt.com

Sam will work as part of the team, leading the audit team on a day-to-day basis, providing a service which meets or exceeds client expectations and supports the engagement lead and manager. Specifics of the role include:

- taking an active part in the audit planning discussions to identify audit risks and appropriate audit strategy;
- communicating any issues relating to the audit with the engagement manager and engagement lead;
- overseeing all aspects of audit testing and completion;
- addressing and discussing queries in respect of technical and audit issues identified during the course of the audit;
- maintaining good working relationships with client staff; and
- delegating work to other members of the audit team, ensuring they understand their responsibilities and have received appropriate on-the-job training / coaching.

2. Introduction & headlines

This paper provides the Audit Committee with a report on progress in delivering our responsibilities as your external auditors

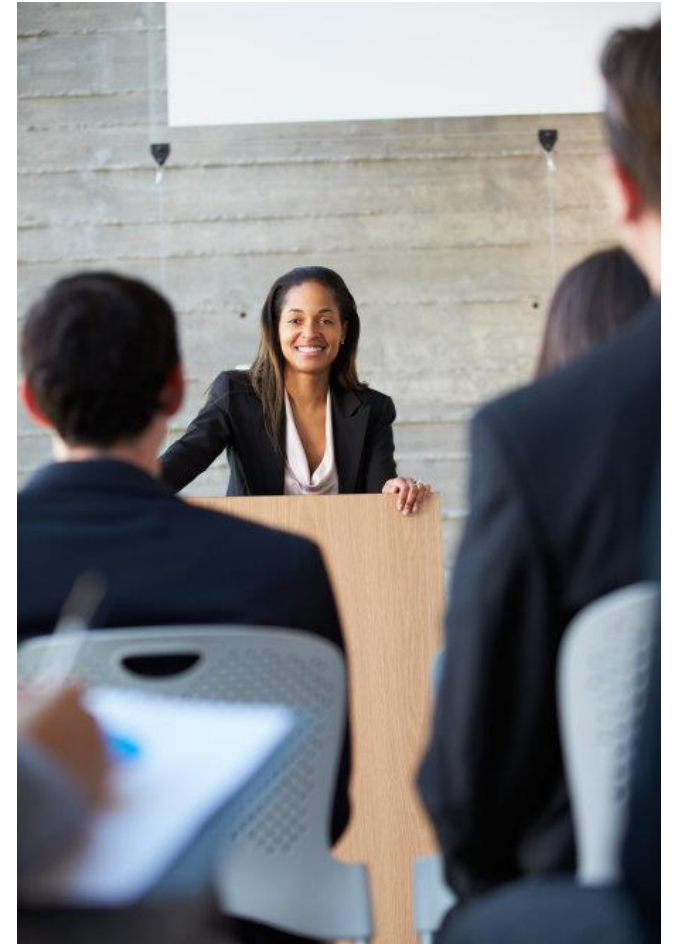
The paper also includes a summary of emerging national issues and developments that may be relevant to you.

Members of the Audit Committee can find further useful material on our website where we have a section dedicated to our work in the public sector. Here you can download copies of our publications.

If you would like further information on any items in this briefing or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Gareth or Greg.

We continue to bring specialists to our update conversations where appropriate to share any learning from our position as a leading audit supplier to the fire & local authority sector.

You will also have access to our annual Chief Accountant Workshops and any other networking opportunities we create for the various stakeholders.



3. The auditor's statutory responsibilities

Opinion on the audited body's financial statements

Our work enables us to give an opinion as to whether the financial statements:

- give a true and fair view of the financial position of the audited body and its expenditure and income; and
- have been prepared properly in accordance with the relevant accounting and reporting framework as set out in legislation, applicable accounting standards and other directions.

Our planning will document our understanding of your key risks, your control environment and inform our testing strategy. This will continue until we begin our final accounts testing.

Since we commencing our engagement with West Yorkshire Fire and Rescue Service, we have:

- held an introductory discussions with management discussing the progress of the prior year audits being delivered by your external auditor under the previous PSAA contract.
- discussed other topics in the meetings held with the Chief Fire Officer and Chief Financial Officer in August and November 2023 and January 2024, included your current financial position, and emerging themes which are expected to impact on our financial statement audit and our value for money work;
- reviewed meeting papers and the latest financial and operational performance reports ensuring we understand your current challenges;
- Gareth has met with Cllr Renshaw as Audit Committee Chair to introduce Grant Thornton and set out our approach to liaising and engaging with Audit Committee;
- considered any reports from regulators regarding your operational effectiveness.

We expect to issue our Audit Plan summarising our approach to key risks on the audit and present this at your July 2024 Audit Committee. We will report any key findings from our early planning work to Audit Committee when we present our Audit Plan.

We anticipate delivering the bulk of our final accounts audit in the October to December period and will summarise our work in the Audit Findings (ISA260) Report, which is targeted to be presented at Audit Committee in January 2025.

Work on value-for-money arrangements

Under the 2020 Audit Code of Practice, we are required to undertake sufficient work to satisfy ourselves that the Fire and Rescue Service “has made proper arrangements for securing economy, efficiency and effectiveness in their use of resources.”

Our initial risk assessment will build on our understanding of your arrangements, taking into account any findings from previous work on value for money. We will report our risk assessment to you at your July 2024 Audit Committee against the three following reporting criteria:

1. **Financial sustainability:** how the body plans and manages its resources to ensure it can continue to deliver its services;
2. **Governance:** how the body ensures that it makes informed decisions and properly manages its risks; and
3. **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.

We will keep our risk assessment under continuous review. Where appropriate, we will update our risk assessment to reflect emerging risks or findings and report this to you. Our final commentary in the Auditors' Annual Report on your VFM arrangements will include:

- a summary of our findings on any risks identified during our work;
- our judgements on the adequacy of the Fire and Rescue Service's arrangements for each of the three reporting criteria, as set out above;
- any recommendations made to management as a result of our work; and
- a follow up of progress against any recommendations raised in previous audits.

We aim to complete our VFM audit work to a similar timetable to the accounts audit, culminating in our Auditor's Annual Report presentation to the Audit Committee in January 2025.

The auditor's statutory responsibilities

Other responsibilities

We are required to give an opinion on whether:

- other information published together with the financial statements is consistent with the financial statements.

We are also required to:

- consider whether the Annual Governance Statement and Narrative Report complies with relevant disclosure requirements and whether it is consistent with the information we are aware of from our audit; and
- examine and report on the consistency of 'Whole of Government Accounts' consolidation schedules with the financial statements.

We will complete this work as part of our financial statements audit.

Other statutory duties

The Local Audit and Accountability Act 2014 ('the Act') also requires us to:

- report to you if we have applied any of the additional powers and duties ascribed to us under the Act; and
- to certify the closure of the audits.

We will report our initial assessment in our Audit Plan, targeted for July 2024.

Added value

Grant Thornton has a large Public Sector practice and is a key supplier to the market. As a valued audit client, you will receive:

- the opportunity to access support from experienced technical colleagues. This means you will be at the forefront of accounting developments. Through this relationship we also ensure that communication works both ways and feed issues back from our clients;
- an annual invitation to our free Chief Accountant Workshop. This will provide an opportunity to work through future new accounting standards, such as IFRS16, or reporting requirements prior to the year end pressure as well as networking with other Chief Accountants.
- insight from our regular meetings within the sector where we discuss emerging developments. We will also raise any areas of concern that you have over policy, procedure, or regulation with your regulators; and
- technical and sector updates for the Audit Committee.



4. Progress as at 23 January 2024

Financial Statement Audit

Following meetings to introduce Grant Thornton to senior management at WYFRS, our initial work on the 2023-24 financial statement audit has commenced, with early planning procedures and inquiries having taken place this month. We plan to undertake additional detailed planning work in the following months, aiming to conclude the planning element of our audit by the end of April 2024.

Quarterly meetings with the Chief Fire Officer and Chief Financial Officer have been booked into diaries throughout 2024.

We have also scheduled meetings with finance officers to discuss the 2023-24 closedown on key accounts-related matters such as pensions and land & buildings valuation to ensure that Grant Thornton, as incoming auditors, are satisfied with arrangements and processes in place, and so that any potential challenges can be addressed prior to the closedown of the accounts.

The timing of the 2023-24 audit fieldwork continues to be discussed during our liaison meetings with management. There is a degree of dependency on the timings of the 2022-23 audit by our predecessors and whether this will be impacted by the Local Authority Accounts 'Backstop'. This legislation is expected to set a compulsory deadline of 30 September 2024 for issuing opinions relating to financial years 2022-23 and earlier, and if audits are not completed by this date, a qualified or disclaimer audit opinion would be expected to be issued. We cannot confirm whether this will impact WYFRS, however, we understand that discussions remain ongoing between your external auditor for 2022-23 and finance personnel.

Value for Money

The new Code of Audit Practice (the "Code") came into force on 1 April 2020 for audit years 2020-21 and onwards. The most significant change under the new Code was the introduction of an Auditor's Annual Report, containing a commentary on arrangements to secure value for money and any associated recommendations, if required. The new approach is more complex, more involved and is planned to make more impact.

Under the 2020 Code of Audit Practice, for relevant authorities auditors are required to issue our Auditor's Annual Report no later than 30 September or, where this is not possible, issue an audit letter setting out the reasons for delay. As a result of the local government accounts backlog, and the impact it has had on both preparers and auditors of accounts to complete their work as quickly as would normally be expected, the National Audit Office has updated its guidance to auditors to allow us to postpone completion of our work on arrangements to secure value for money and focus our resources firstly on the delivery of our opinions on the financial statements. This is intended to help ensure as many as possible could be issued in line with national timetables and legislation.

The extended deadline for the issue of the Auditor's Annual Report is now no more than three months after the date of the opinion on the financial statements. We understand that management are holding discussions with the current auditors in terms of their planned approach to their VFM audit work for a number of financial years. From our plans, we anticipate issuing our 2023-24 Auditor's Annual Report on your VFM arrangements in January 2025 to be presented at Audit Committee in that month.

Other areas

Events

We provide a range of workshops and publications relevant to fire authorities, along with network events for members. Your finance colleagues are registered to attend our Accounts Workshop in February 2024, where we will highlight financial reporting requirements for the 2023-24 accounts and offer some insight into elements of the planned audit approach.

Further details of the publications that may be of interest to Audit Committee members are set out in our Sector Update section of this report.

5. 2023-24 deliverables

2023-24 Deliverables	Planned Date	Status
<p>Accounts Audit Plan</p> <p>We are required to issue a detailed accounts Audit Plan to the Audit Committee setting out our proposed approach in order to give our opinions on the 2023-24 financial statements.</p>	July 2024	Not due yet
<p>Audit Findings (ISA260) Report</p> <p>The Audit Findings (ISA260) Report will be reported to the January 2025 Audit Committee.</p>	January 2025	Not due yet
<p>Auditors Reports</p> <p>These are the opinions on your financial statements, narrative report and annual governance statement.</p>	January 2025	Not due yet
<p>Auditor's Annual Report on your VFM arrangements</p> <p>The key output from local audit work on arrangements to secure VFM is an annual commentary on arrangements, which will be published as part of the Auditor's Annual Report (AAR). The AAR will be taken to the January 2025 Audit Committee.</p>	January 2025	Not due yet

6. Audit fees

	Proposed fee 2023-24
Audit fees	
PSAA scale fee	103,565
Additional fees – ISA315 (revised)	*5,020
Total audit fees (excluding VAT)	£108,585

*An additional £5k is proposed for work to be undertaken on ISA315(Revised), which is a revised audit standard not in force at the time of the PSAA procurement round for 2023-24 onwards. The total additional fees of £5,020 assume that the 2022-23 financial statement audit and value for money work will be completed by your incumbent auditor prior to end September 2024. Should this not be the case, there may be a possible requirement for additional fees to be levied for work that we may be required to Undertake in order to obtain appropriate assurances over the opening balances position as at 1 April 2023.

Assumptions

In setting the above fees, we have assumed that the audited body will:

- prepare a good quality set of financial statements, supported by comprehensive and well presented working papers which are ready at the start of the audits
- 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.

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 \(revised 2019\)](#) which stipulate that the Engagement Lead (Key Audit Partner) must set a fee sufficient to enable the resourcing of the audit with partners and staff with appropriate time and skill to deliver an audit to the required professional and Ethical standards.

Sector Update

Public services including Fire are changing. Deficiencies identified in building safety combined with tightening funding envelopes require a continuing drive to achieve greater efficiency in the delivery of public services. Public expectations of the service continue to rise in the wake of recent high-profile incidents, and there continues to be a drive for greater collaboration between wider blue-light services.

Our sector update provides you with an up to date summary of emerging national issues and developments to support you. We cover areas which may have an impact on your organisation, Fire authorities nationally and the public sector as a whole. Links are provided to the detailed report/briefing to allow you to delve further and find out more.

Our public sector team at Grant Thornton also undertake research on service and technical issues. We will bring you the latest research publications in this update. We also include areas of potential interest to start conversations within the organisation and with audit committee members, as well as any accounting and regulatory updates.

- **Grant Thornton Publications**
- **Insights from sector specialists**
- **Accounting and regulatory updates**

More information can be found on our dedicated public sector sections on the Grant Thornton website by clicking on the logos below:

A solid purple rectangular button with the text "Public Sector" in white, sans-serif font, centered within the button.

Public Sector

Home Office



Home Office

Reforming our fire and rescue service (updated December 2023)

In 2022, the government published a Fire Reform White Paper and consultation, which set out the government's proposals for reform. The consultation sought views from all stakeholders and members of the public on these proposals.

Titled 'Reforming our fire and rescue service', the consultation paper centred around three main themes:

- **People** – improving systems, flexibility, and culture
- **Professionalism** – helping fire professionals to best serve their communities
- **Governance** – strengthening oversight and leadership

In particular, it was aimed at offering better support for fire and rescue services across the country, including tools to tackle changes and challenges within the community. The formal response to the consultation was published in December 2023. The consultation, which saw 290 responses in total, also sought to clarify the role of the firefighter, encourage cultural ties, and provide greater development and leadership opportunities for fire professionals.

Some of the measures identified from the consultation and feedback, that may be implemented in the future include:

- introducing a professional College of Fire and Rescue to raise standards and strengthen leadership
- developing provision for fire chiefs to have operational independence
- tasking the National Joint Council to review the pay negotiation mechanism
- taking action to improve integrity and culture in Fire and Rescue Services through improved training, more open recruitment practices and working towards a statutory Code of Ethics for fire and rescue employees

The consultation outcome and response to the fire reform white paper can be found [here](#).

HMICFRS

HMICFRS - Fire and Rescue Services improving – but more change urgently needed

Fire and rescue services in England are improving but further change is urgently needed – particularly on culture and diversity, according to a new report.

Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) has reported on 15 fire and rescue services across the country in its second phase of its second round of inspections. It identified some encouraging improvements, but also said far more needs to be done to reduce risks to public safety.

HMICFRS found that:

- the sector generally continues to be well prepared to respond to both routine and major emergency incidents;
- there has been a positive shift in services prioritising fire protection, but some services (six out of 15) do not prioritise fire prevention activity enough;
- there were problems relating to values and culture in half of the services inspected (eight out of 15) with some evidence of poor behaviours in parts of the service. In two services, the cultures were found to be toxic;
- fire and rescue staff continue to have confidence in their services' wellbeing and health and safety arrangements; and
- some services haven't taken enough steps to promote and improve equality, diversity and inclusion.

The inspectorate has issued six new causes of concern, while three causes of concern for services from its first round of inspections in 2018 and 2019 remain in place. These concerns relate to fire prevention, values and culture, and fairness and diversity.



HMICFRS

HMICFRS - Home Secretary's commission for a thematic inspection of the handling of misconduct in fire and rescue services

His Majesty's Inspectorate of Constabulary and Fire & Rescue Services will carry out an inspection of the handling of misconduct in fire and rescue services in England.

The Inspectorate will examine the extent to which services have taken steps to implement the recommendations we made in its spotlight report [Values and culture in fire and rescue services](#).

This will include examining:

- the extent to which services are identifying and investigating misconduct;
- the effectiveness of misconduct processes and how consistently they are applied;
- how confident fire and rescue service staff are in raising concerns and in misconduct processes; and
- the role of fire and rescue authorities and other organisations in handling misconduct.



HMICFRS

Progress against recommendations made to fire and rescue services (September 2023)

HMICFRS has published fire and rescue services' (FRS) progress against recommendations for the first time. The recommendations included in this first release are from the FRS assessments published from 2018 to the most recent in 2023.

A search on West Yorkshire Fire and Rescue Service indicated that as at September 2023, it has no open Causes of Concern and no outstanding recommendations.

The data can be found [here](#).

Service	Report	Cause of Concern	Recommendation	Status
West Yorkshire Fire and Rescue Service	N/A	No causes of concern reported	No recommendation made	N/A

Showing 1 to 1 of 1 entries (filtered from 140 total entries)

Last updated: 21 September 2023



Sustainability reporting in the public sector - CIPFA

CIPFA said, 'Sustainability reporting in the public sector is in its infancy, and there is an evolutionary journey to be embarked upon – sooner rather than later.'

Sustainability reporting is the recording and disclosure of an organisation's environmental impact caused by its activities. It has been widely adopted in the private sector, but in the public sector it is not the same story.

Having a clear understanding of the overall carbon footprint of the public sector is vital if we are to tackle climate change, find solutions and encourage sustainable development, said CIPFA.

CIPFA report states, 'the answers and positive steps to addressing the most pressing challenges around public sector sustainability questions. The current patchwork of public sector sustainability reporting frameworks are inconsistent and confusing. The report draws on already existing standards and frameworks that are relevant and useful to the public sector, rather than trying to reinvent the wheel.'

Alignment to financial reporting

The report recommends an approach that aligns sustainability reporting with the wider practice of financial reporting. The four key areas in this approach are governance, the management approach, performance and targets, and strategy. 'Public sector sustainability reporting: time to step it up' provides public finance professionals with a good understanding of what information needs to be disclosed and the process in producing a high quality report.

Read the full report from CIPFA here

[Sustainability Reporting \[cipfa.org\]](https://www.cipfa.org)



LGPS valuation gives ‘cause for optimism’

Published by Hymans Robertson

Many Local Government Pension Schemes are in a stronger position than three years ago to meet future member benefits, pension advisors have said following the most recent valuations.

Despite market instability brought on by Covid-19 and exacerbated by Russia’s invasion of Ukraine, the overall funding level rose to 107% of past service in March 2022, compared to 98.5% in 2019, Hymans Robertson said in a [report](#).

Analysts reviewed the triennial valuations of 73 of the 86 LGPS funds, and said that on average fund asset values rose by 27.5% up to March 2022.

Hymans Robertson said the better-than-expected funding outlook has prompted a reduction in employer contributions, from 21.9% of pay in 2019 to 20.8% in 2022.

Robert Bilton, head of LGPS valuations at Hymans Robertson, said: “Our analysis gives cause for optimism that the outlook for the long-term funding sustainability of the LGPS is robust, not least due to the hard work that has taken place across all funds over the last decade and longer.

“While the good news is welcome, the hard work doesn’t stop, and it is important that funds use the next two years to continue to systematically review their risks to keep them in the best place possible ahead of the valuations in 2025.”

The report said funding levels rose by the most for schemes that were already better-funded in 2019, but balances increased “across the board” in all funds that were reviewed.

Researchers said higher asset values mean funds will only need to deliver real investment returns of about 1.5% per year over the next 20 years to ensure they are fully funded.

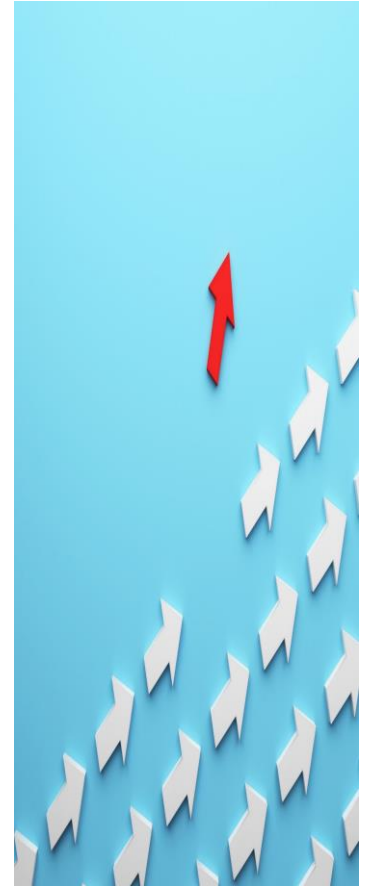
Hymans said it expects more than three-quarter (77%) of funds to be able meet the annual level of investment returns by 2040.

“This is a very positive funding position for the LGPS, Considering that, not so long ago, the Scheme Advisory Board had set up a ‘deficit working group’ and the significant market events that the LGPS has had to navigate in recent years.”

“Being in such a strong position is a testament to the diligent and hard work of administering authorities over the last decade.”

Read the full report here

[LGPS 2022 Valuation - the big picture.pdf \[hymans.co.uk\]](#)



Exploring the reasons for delayed publication of audited local authority accounts in England

Published by Grant Thornton

Recent performance against target publication dates for audited local authority accounts in England has been poor. There are some reasons for optimism that there will be an improvement in the timeliness of publication of audited accounts as foundations are being laid for the future.

In this report we explore the requirements for publication of draft and audited accounts and look at some of the reasons for the decline in performance against these requirements over time. Only 12% of audited accounts for 2021/22 were published by the target date of 30 November 2022. There is no single cause for the delays in completing local authority audits, and unfortunately there is no quick solution in a complicated system involving multiple parties. We consider a variety of factors contributing to delays, note the measures which have already been taken to support the local audit system and make recommendations for further improvement.

There are some reasons for cautious optimism that the system will begin to recover and there will be a gradual return to better compliance with publication targets. However, we consider that these are outweighed by a number of risk factors and that the September deadline for audited accounts set by DHLUC is not achievable in the short term and also not achievable until there is further significant change in local audit and local government.

We note the following matters that are yet to be tackled:

- clarity over the purpose of local audit
- the complexity of local government financial statements
- agreement on the focus of financial statements audit work
- an improvement in the quality of financial statements and working papers

an agreed approach to dealing with the backlog of local government audits

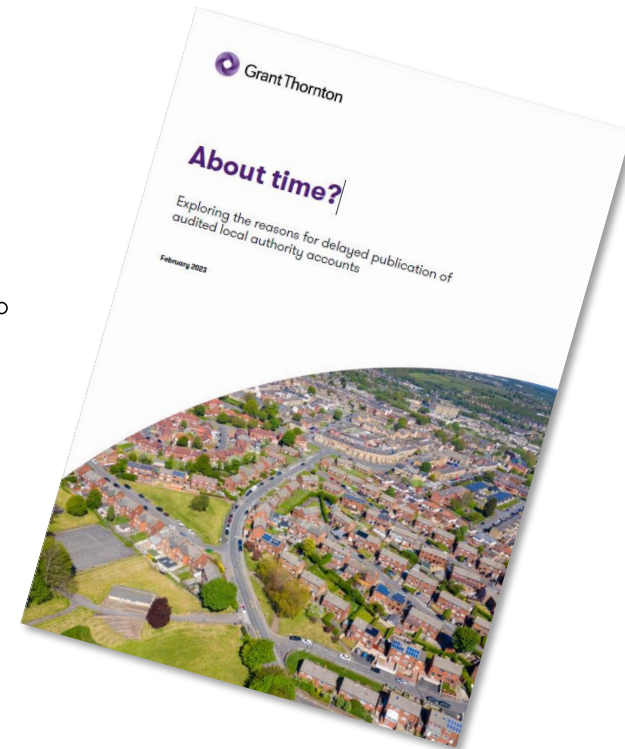
Government intervention where there are significant failures in financial reporting processes

All key stakeholders including local audited bodies, the audit firms, the Department for Levelling Up Housing and Communities, PSAA, the NAO, the FRC and its successor ARGA, CIPFA and the Institute of Chartered Accountants in England and Wales will need to continue their efforts to support a coherent and sustainable system of local audit, acknowledging that it will take time to get things back on track.

We make recommendations in our report for various stakeholders, including Audit Committees and auditors, and include a checklist for consideration by management and Audit Committees within an Appendix to the report.

Read the full report here:

[Report: key challenges in local audit accounting | Grant Thornton](#)



Current local audit deadline ‘unachievable’- Grant Thornton

Low capacity in council finance teams and the failure to deal with historic accounting issues mean the current September audit deadline is unlikely to be met.

The firm said the changes in recent years to council investment strategies have seen annual accounts become increasingly complex.

In evidence to a Public Accounts Committee inquiry, Grant Thornton said the increased workload and pressure on resources have complicated recruitment and compounded delays.

The auditors said it is unlikely firms will be able to meet the 30 September deadline for publishing opinions on 2022-23 financial statements, because they are still working on previous years’ accounts.

The firm said one of the key issues causing delays is the lack of consensus over areas of audit focus, specifically over how land and buildings are audited.

“Too much audit resource is absorbed in dealing with longstanding financial reporting issues at poorly performing bodies,” the firm said.

In certain instances, audits are open as far back as 2017-18.

“Perhaps more importantly, there has not been enough debate with the sector on the purpose of local audit and the enhanced audit scrutiny it faces.

“This is particularly the case with the audit of property. Until these matters are resolved we do not consider that the September deadline is achievable.”



Current local audit deadline ‘unachievable’ (cont.)

Grant Thornton said that while audit firms can be sanctioned by the Financial Reporting Council for failing to comply with regulations, there are currently no punishments for public bodies that fail to meet requirements.

It said there should be interventions for audited bodies that show “significant failures in financial reporting and an unwillingness to improve”.

In its evidence the firm blamed a lack of council funding to bolster finance teams for a reduction in the quality of reporting, causing further delays.

“Unfortunately, the quality of too many financial statements and working papers are not adequate,” Grant Thornton said.

“Improvement in accounts preparation, and recruitment and investment in finance teams is essential if local government is to prepare consistently high-quality draft accounts and respond to the challenges presented by an enhanced audit regime.”

In December, local audit procurement body Public Sector Audit Appointments revealed that only 12% of local government audits for 2021-22 were completed by the 30 November deadline.

PSAA said that 630 opinions were outstanding from both 2021-22 and previous years, and the level of opinions completed on time has declined significantly from 45% in 2019-20.

Read the full report here

committees.parliament.uk/writtenevidence/118580/pdf/

DLUHC proposals to clear audit backlog

A range of proposals and actions to address the backlog of local audits in England has been set out by the Department for Levelling Up, Housing and Communities (DLUHC).

These include setting statutory deadlines and issuing qualifications and disclaimers of opinion in the short term.

The proposals have been agreed in principle with key partners across the local audit system, DLUHC said. The National Audit Office (NAO) is considering whether to develop a replacement Code of Audit Practice to give effect to the changes, the department added.

In addition, DLUHC is considering whether legislative change is needed to set new statutory deadlines for local bodies to publish accounts to mirror the proposed changes to the Code of Audit Practice.

Legislative change may also be needed to address any knock-on effects of the proposals which may impact the audit of opening balances within the accounts for future years, the department said.

Under these proposals, section 151 officers will be expected to work with Audit Committee members (or equivalent) to approve the final accounts by the statutory deadline in order for the audit opinion to be issued at the same time.

Read the full proposal here

committees.parliament.uk/publications/40932/documents/199432/default/



Call for sanctions for late accounts amid fears of ‘more Wokings’ - public accounts committee (PAC)

The Commons’ public accounts committee (PAC) published a report, [Timeliness of local auditor reporting](#), which highlights problems caused by the delays to local audit.

Just 12% of local government bodies received their audit opinions in time to publish their 2021-22 accounts by the extended deadline. The committee warned that the problem is likely to get worse before it gets better.

The report points out that there are no sanctions for failing to produce accounts on time, for either auditors or councils.

The PAC and others have been concerned about the implications of audit delays and Sir Geoffrey Clifton-Brown said cases like that of Thurrock Council and Woking Borough Council demonstrate why this issue needs to be addressed. Both councils had years of unaudited accounts when they declared themselves effectively bankrupt due to excessive levels of debt.



