

Cambridgeshire and Peterborough Fire Authority

Internal Audit Progress Report

20 April 2023

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1 Key messages

This report below provides a summary update on progress against each plan and summarises the results of our work to date. The reports finalised since the last Committee are highlighted in **bold** below.

Progress against the internal audit plan and 2022/23

Assignment	Status	Actions agreed			Opinion Issued
		L	M	H	
Risk Management	Final	1	0	0	Substantial Assurance
Debrief Following Complex Incidents	Final	0	2	0	Reasonable Assurance
General Data Protection Regulation (GDPR) Governance	Final	7	8	1	N/A - Advisory
Key Financial Controls – General Ledger and Budgetary Control	Final	0	1	0	Reasonable Assurance
Integrated Risk Management Planning Framework	Final	2	0	0	Substantial Assurance
Governance	Final	2	1	0	Reasonable Assurance
System Ownership Governance	Draft				
Follow Up	In Progress				
ICCS and Mobilising System	Delayed - See note below				

Appendix A – Other matters

Annual Opinion 2022/23

The Overview and Scrutiny Committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. The Committee should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion. There have not been any negative assurance opinions for the 2022/23 financial year.

Changes to the audit plan

Since the last Overview and Scrutiny Committee, we have been requested to postpone the review of ICCS and Mobilising System as it is now not due to Go Live until late 2023. This has been replaced by a review of Recruitment Processes which is due to commence on 19 April 2023.

Information and briefings

Since the last Overview and Scrutiny Committee we have issued our Quarterly Emergency Services client briefing.

Quality assurance and continual improvement

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

The Quality Assurance Team is made up of; the Head of the Quality Assurance Department (FCA qualified) and an Associate Director (FCCA qualified), with support from other team members across the department. This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.

Appendix B – Executive summaries and action plans (High and Medium only) from finalised reports

EXECUTIVE SUMMARY - INTEGRATED RISK MANAGEMENT PLANNING FRAMEWORK

Background

We have undertaken a review of the Integrated Risk Management Planning (IRMP) Framework as part of the Cambridgeshire and Peterborough Fire Authority (the Authority) 2022/23 annual Internal Audit Plan. The objective of the review was for the Authority to be able to take assurance that the IRMP is appropriately approved and monitored, and roles and responsibilities are clearly defined and discharged through the Service reporting structure.

There is a requirement to produce an IRMP as set out in the Fire and Rescue National Framework for England. An IRMP includes an assessment of all foreseeable fire and rescue related risks that could affect the area of the Authority and how those risks will be mitigated. The IRMP also feeds into the Authority's annual statement of assurance.

The Authority's IRMP covers the period 2020–2024 and is supported by two key documents; the Strategic Risk Register (SRR); and the Strategic Risk Management Plan (SRMP).

The Head of Service Transformation is responsible for ensuring that the risk and opportunity process is monitored to make sure the Service complies with the agreed SRMP which documents the Authority's adopted approach to risk management. Oversight of the SRR, monitoring risk progression and the implementation of action plans is the responsibility of the Chief Officers Advisory Board (COAG).

Conclusion

Overall we found the control framework to be well designed and consistently complied with. The IRMP and supporting documents were comprehensive and aligned to the national framework, roles and responsibilities were clearly defined, and a gap analysis task was in progress. The IRMP lifecycle clearly documented the timeframe and expectations of the IRMP, engagement was taking place, with feedback being collated and analysed. In addition, risk assessments were evidenced and actions for improvement had been captured, assigned owners, and had clear deadlines and timescales assigned.

We did, however, identify minor control design weaknesses in regard to the working group Terms of References (ToR)s and we noted the process for setting up and arranging community engagement was not documented.

Internal audit opinion:

Taking account of the issues identified, the Authority can take **substantial assurance** that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied and effective.



Key findings

We have identified the following areas as well-designed and effective:



Integrated Risk Management Plan (IRMP) and Supporting Documents

Through review of the IRMP we confirmed that it is in keeping with the Fire and Rescue national framework requirements and based on the advice set out in the NFCC national framework. Additionally, we confirmed the IRMP was published on the Authority's website.

The IRMP is supported by two key documents; the Strategic Risk Register (SRR); and the Strategic Risk Management Plan (SRMP). We noted that the SRR is reviewed and consulted on as part of the action plan creation and risk modelling process. The SRMP sets out the policy of risk management for the Authority and informs the creation and monitoring of the IRMP.

We confirmed that both documents are available to all staff on the SharePoint intranet site.



Gap Analysis

At the time of testing the Gap analysis on the IRMP and the NFCC national framework was a work in progress.

We confirmed that the Standards Implementation Tool document had been created and was in the process of being completed. Whilst this document had not been completed, we confirmed it was in progress and it did have space for actions to be documented to mitigate and rectify gaps that have been identified as part of the analysis. We have therefore not raised an action.



IRMP Roles and Responsibilities

We confirmed that the IRMP clearly sets out the roles and responsibilities of key members of staff including creating and maintaining the IRMP, maintaining standards, engaging the local community, and managing risk.



IRMP Lifecycle

We confirmed that the IRMP clearly sets out the timeframe and expectations for the lifecycle of the IRMP. We noted that the IRMP covers a four year cycle and includes guidance for monitoring delivery and reviewing risk as well as an annual timeline.

Additionally, a summary of key risks and new risks is collated from each of the four working groups and presented in a planning document to help ensure the key risks are captured throughout the life cycle of the plan.



Feedback Avenues, Demographic and Collation

Feedback is collated through a number of avenues including engagement with the community, staff, and professional partners as part of the consultation for the IRMP. Letters are sent to professional bodies, advising of the consultation, including:

- Colleagues within the Fire Authority;
- Neighbouring Fire Authorities; and
- MPs.

Additionally, letters are sent to the local Parish Councils advising of the consultation on the draft plan as well as advertisements being taken out with local news outlets, including links to the draft plan and the survey holding consultation questions.

Further, engagement is carried out through focus groups with members of the public. For the current plan, we confirmed that three focus groups were held in different areas across the Authority's catchment area. The focus groups were conducted with clear scripts to ensure each focus group was asked and discussed the same issues. A detailed report is compiled and produced highlighting what was discussed, what the outcomes of discussions and activities were and providing recommendations for the plan.

To ensure a wide and representative demographic was asked and understood by the Authority a clear breakdown of the areas demographic and the work completed by the Authority in this area was documented at Appendix C of the published IRMP.



Feedback Analysis

We confirmed that the major themes and responses from all consultees (Partners, Public and Staff) were collated into one feedback document. This was broken down by each question that was asked as part of the consultation with the responses from each group of consultees collated. Where relevant, actions and responses were recorded against the piece of feedback. Additionally the feedback document included additional comments outside of the main questions as well as feedback from regulatory bodies.

Additionally, we noted that graphics were produced to provide an overview of the responses from each of the main groups from the consultation survey. We confirmed through review of the meeting minutes dated 6 April 2020 that the feedback from the consultation was reported on, presented to and finally signed-off and approved by the Chairman of the Fire Authority.



Risk Assessment and Modelling

We were advised by the Head of Service Transformation that the risk management plan that outlines how they score risks and their risk appetite. The Risk Management plan states anything high or very high is taken forward for action in the IRMP.

Risks are reviewed with risk owners on a quarterly basis and then on an annual basis the whole Strategic Risk Register is reviewed at COAG by the Senior leadership team. We confirmed through review of a screenshot of the meeting invite and the subsequent meeting minutes dated 4 January 2022 that risks within the Strategic Risk Register had been reviewed and amendments documented.

We were advised by the Head of Service Transformation that subsequently a cut of the Strategic Risk Register is taken forward in to the IRMP. The view is this is the business plan for the year when they create the Annual Action Plan. Budget planning then uses this and the whole organisation has sight of this.

We confirmed through review of the meeting notes dated 4 January 2022 that actions noted for high and very high risks were to be extracted and plotted into the categories/ columns on the IRMP. We selected a sample of five risks from the Strategic Risk Register and confirmed that they had been transferred to the IRMP.



Action Plan

We confirmed that an Action Plan is in place which captures the key actions for the IRMP. The current Action Plan spans 2020-2024 and has a separate tab for each year, updating previous actions and adding newly identified actions. On review of the latest Action Plan dated 2022 we found each action had assigned an owner, had clear deadlines and timescales, was aligned to the relevant working group, and was clearly recorded and had SMART actions.

We noted certain actions were RAG rated to highlight a higher priority, each action was linked to a strategic risk within the Risk Register and each action had been reviewed and updated on a monthly basis.



Key Strategic Documents

We confirmed that the IRMP clearly lists what strategic documents are consulted when forming the Plan. These included the Strategic Risk Register; Business Delivery Risk Register; National Risk Register; Local Resilience Risk Register; Community risk profile; and Historical performance information.

We confirmed through review of the COAG meeting minutes dated April, July, and October 2022 that performance against the IRMP, the Action Plan and budgets and budget monitoring is reported on and presented to the COAG on a quarterly basis.



Setting, approval and reporting of budgets

Through discussion with the Senior Financial Accountant we noted that the draft budget preparation is prepared by the Finance Manager and sits with all budget holders to ensure plans are correctly noted and funded. This information is collated into the whole budget and budget book and sent to the Deputy Chief Executive for scrutiny before going to the Fire Authority for approval. We confirmed that a Budget Review Spreadsheet had been prepared for the Deputy Chief Executive. Through review of the meeting minutes for the Fire Authority dated 10 February 2022 we confirmed that the budget for 2022/23 along with the Medium Term Financial Strategy for 2022 to 2028 had been approved.

Once approved and the financial year has begun, bi monthly meetings are held with budget holders and actions taken from meetings. Budget reviews are shared with the Deputy Chief Executive monthly and on a quarterly basis the Deputy Chief Executive will report to the Fire Authority on the financial performance of the Authority. We obtained the OSG Equipment budget and Fire Protection budget spreadsheets for 2022/23 and confirmed that each has a meeting notes tab with bi-monthly meeting notes documented for meetings held with the budget holder. We also confirmed that a financial update was provided to the Fire Authority in the 16 June 2022 meeting minutes and a further mid-year financial update was noted within the meeting minutes dated 3 November 2022.

We reviewed a Tactical Reserve and Value for Money record which is used to document savings made and where additional expenditure may be needed for future planning and prioritisation needs. We noted that the spreadsheet included fire prevention training, property management and procurement.

As part of 2023/24 planning, we confirmed through review of a budget prep checklist that meetings have been documented with budget holders as part of the planning process. We also confirmed that the draft budget book for 2023/24 had been prepared and sent to the Deputy Chief Executive for review and scrutiny. The Senior Financial Accountant advised us that this was to be presented to the Fire Authority in February 2023 for approval.

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Emergency Services News Briefing

March 2023



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In this edition of our news briefing, we draw attention to some of the key developments and publications in the sector, with particular focus on the latest reports from His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) and the latest updates from the government.

Police

An inspection into how well the police and other agencies use digital forensics in their investigations

HMICFRS has published a report following an examination on how effective the police are at providing digital forensics, capturing evidence from a range of different digital devices, from smartphones to computers. The findings revealed that some forces were overwhelmed and did not have a clear understanding of what digital forensics are. This led to huge delays in examining devices, which had a knock-on effect on both victims' wellbeing and chances of a successful prosecution. There was also no clear and coherent national plan for improvement.

HMICFRS has made nine recommendations to help policing improve. These include:

- appointing a national digital forensics policing lead to oversee a programme of improvement;
- a Home Office review into digital forensics budget and future funding;
- a governance and oversight framework should be developed to better understand the local demand for digital forensic services; and
- the National Police Chiefs' Council lead for digital forensics, the Home Office and relevant support services should provide guidance to all forces on the use of cloud-based storage and computing power.

[Read more](#)



Questions for committee's consideration

- Do you know how your force is responding to digital forensics?

Police requests for third party material

The Home Office has published its response following its consultation on police requests for personal data from third parties, such as the NHS or local authorities, when investigating crimes. The response to the consultation, which includes a commitment to introduce new legislation on the way the police can request access to personal data from third parties, will better protect people's data by ensuring the police and other parties only request this information where this is absolutely necessary and proportionate. Respondents to the consultation were supportive of the government's plans for new legislation, including a duty to inform people about what type of information is being requested, why, and how it will be used. These duties will be further clarified in a code of practice to aid the police in fulfilling their duties.

[Read more](#)

Review of police dismissals launched

To ensure that the police officer dismissal process is effective at removing those who are not fit to serve the public, the Home Office has launched a review which will examine the “effectiveness of the disciplinary system so the public can be confident it is fair but efficient at removing officers who fall short of the high standards expected of them.” The review, which will conclude within approximately four months, will also make sure that forces are able to effectively use regulations that allow “probationary officers who do not meet the required standard to be let go, and look at whether the current three-tier performance system is effective in being able to dismiss officers who fail to perform the duties expected of their rank and role.”

The National Police Chiefs’ Council has also confirmed that it will ask all police forces to check their officers and staff against national police databases. This will help identify anyone who has slipped through the net before vetting standards were toughened and ensure those who are unfit to serve can be rooted out. The Home Secretary has asked the College of Policing to strengthen the statutory code of practice for police vetting, making the obligations all forces must legally follow stricter and clearer. This will make a raft of guidance a legal requirement for all police forces. The Home Secretary has also launched an internal review into police dismissals to make sure the system is effective at removing officers who fall short of the standards expected of them.

[Read more](#)

Policing to receive up to £287m funding boost next year

The Home Office has announced a further £287m to the 2023/24 funding package to help victims feel safe and deliver more visible policing. The rise will take total funding for policing up to £17.2bn and mean police and crime commissioners (PCCs) across the 43 police forces in England and Wales will receive a nominal increase of up to £523m from government grants and precept income to focus on getting the basics right, such as driving down anti-social behaviour and neighbourhood crime.

[Read more](#)



Questions for committee's consideration

- Have the benefits been realised by your Force / PCC for the additional funding?

Safer Streets Fund is building confidence in the police

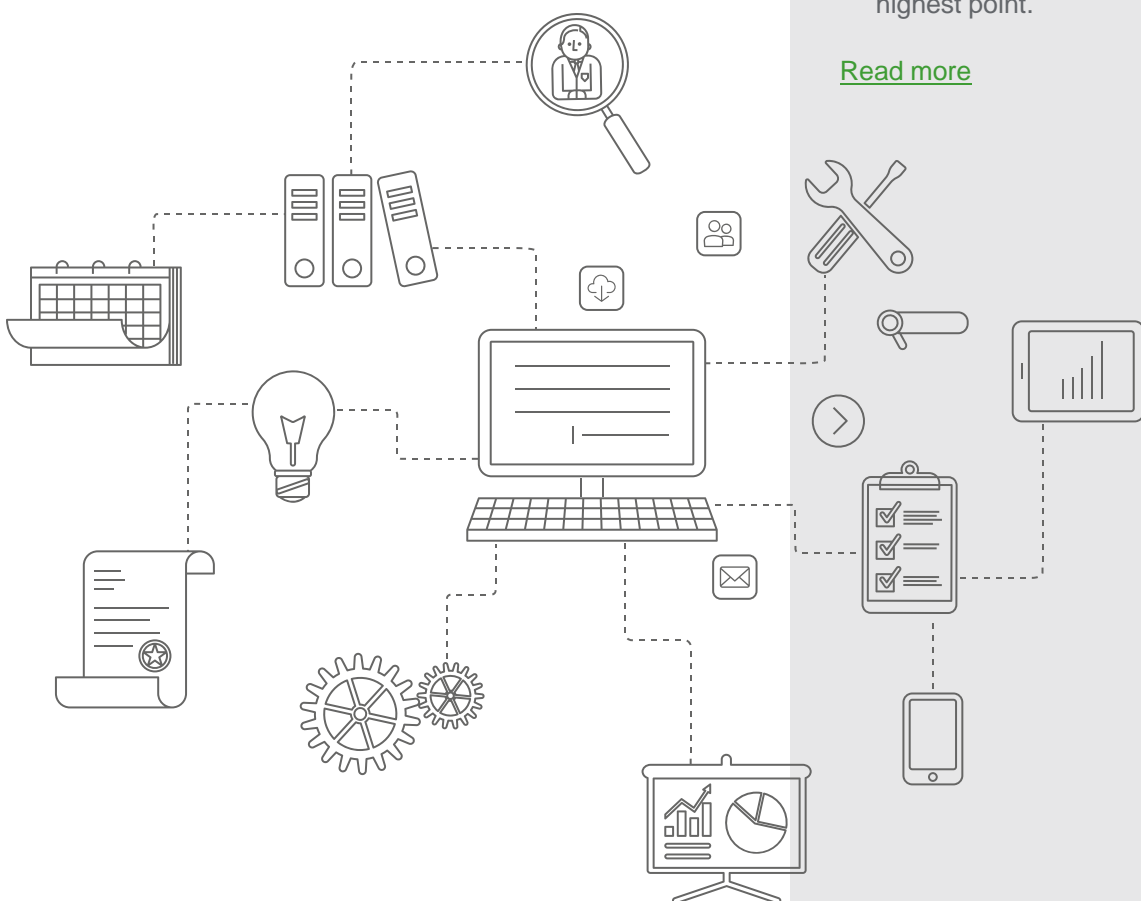
The Home Office has released their findings from the evaluation of the first round of Safer Streets funding. So far, £120m has been awarded enabling PCCs to invest in local initiatives alongside partners to improve community safety and prevent crime. The evaluation shows the positive impact of investing in initiatives to improve local environments, and how this makes people feel safer and more engaged in their communities.

[Read more](#)



Questions for committee's consideration

- How are ACs gaining assurance over performance/dismissal processes?
- Do you know how many dismissals and the nature of these?
- What independent assurance are you getting over these areas (performance/vetting etc)?





Fire

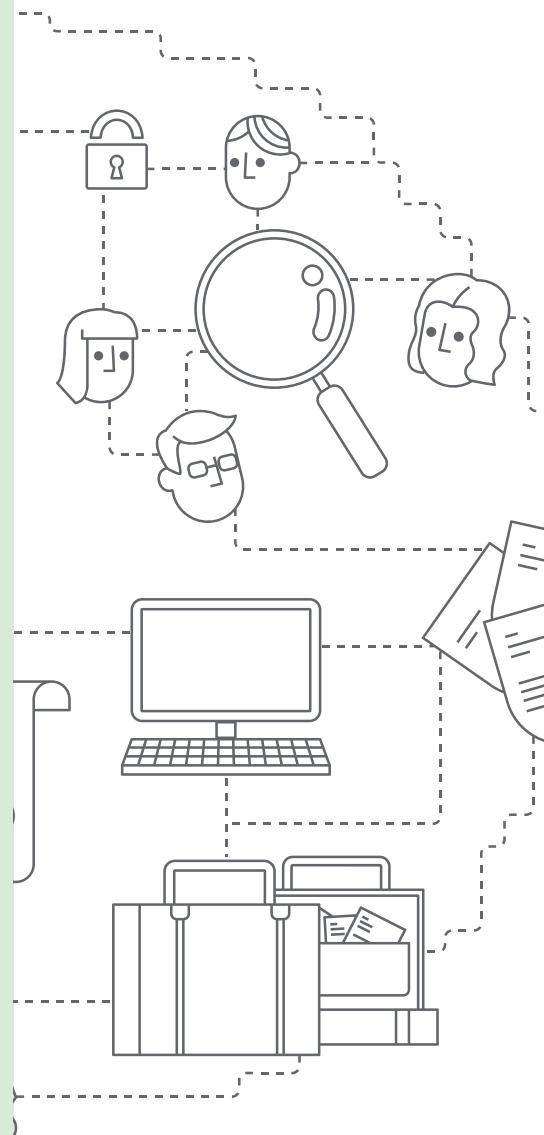
State of Fire and Rescue: The Annual Assessment of Fire and Rescue Services in England 2022

HMICFRS has published its State of Fire and Rescue 2022. Between February 2021 and August 2022, HMICFRS carried out its second full cycle of all 44 fire and rescue service (FRS) inspections in England. His Majesty's Chief Inspectorate of Fire and Rescue Services, found that:

- in its third tranche of inspections, grades have worsened in six out of 16 services;
- a key concern in the first tranche of inspections was “fire protection”, albeit there has since been a positive shift in the way services prioritise this area;
- “fire prevention” was an area that needed significant improvements with almost half of services needing to improve to keep their communities safe;
- 14 of 44 services could do more to improve how they respond to routine incidents;
- health and safety and wellbeing of staff continue to be a strength for almost all services;
- 23 services (21 “requires improvement” and two “inadequate”) were not able to demonstrate that they are appropriately allocating resources to manage risks;
- there are still aspects of bullying, harassment and discrimination within services and some services have not taken enough steps to “promote and improve equality, diversity and inclusion (EDI)”. HMICFRS will increase the scrutiny of this area in future inspections;
- only two of the inspectorate’s previous six recommendations for reform of the fire service have been implemented, which the Inspectorate described as extremely disappointing; and
- the Home Office, the Local Government Association, the National Fire Chiefs Council and trade unions should work together to consider reforming structures for negotiating pay, terms and conditions, which would reduce the risk of industrial action. The Home Office consulted on this recommendation in the White Paper on fire reform. HMICFRS are awaiting the results of this consultation which is expected in March 2023 and include detailed plans on how this recommendation will be implemented.

HMICFRS has changed their inspection gradings, moving from four gradings to five gradings. HMICFRS will also be changing its approach to tranches of inspection and will publish service reports as soon as they are ready instead of in tranches.

[Read more](#)





Fire and rescue services inspection programme and framework

HMICFRS has published the FRSs inspection programme and framework for all 44 FRSs in England, commencing January 2023. In its inspections, HMICFRS focus on the operational service the FRS provides to the public. HMICFRS carry out a rounded assessment of every FRS and cover its effectiveness and efficiency and how it looks after its people. The following areas are also assessed:

- the “operational service provided to the public (including prevention, protection and response)”;
- the efficiency of the service (how well the service provides value for money and collaborates with other emergency services); and
- how well the service looks after its people (how well it “promotes its values and culture, trains its staff and ensures they have the necessary skills, ensures fairness and diversity for the workforce, and develops leadership and service capability”).

[Read more](#)

Fire Safety (England) Regulations 2022

The Fire Safety (England) Regulations 2022 are now law and form part of a package of risk mitigating fire safety measures that the government is delivering following the Grenfell Tower fire to keep the public safe.

The Fire Safety (England) Regulations 2022, which implement the majority of the Grenfell Tower Inquiry recommendations has come into force. These are new requirements for “responsible persons” of mid and high-rise blocks of flats to provide information to FRSs to assist them with operational planning and provide additional safety measures. In all multi-occupied residential buildings, residents should now be provided with fire safety instructions and information on fire doors.

[Read more](#)



Questions for committee's consideration

- Do you know when your assessment will be and what preparation is ongoing for your assessment?



Questions for committee's consideration

- What actions have been taken following the inquiry?
- What are the impacts on resource following the legislation coming into force?
- What assurance can be provided over your mid and high-rise blocks of flats?

Firefighters far more likely to die from cancer and heart attacks than public

Research carried out by the University of Central Lancashire and commissioned by the Fire Brigades Union, has found that firefighters have a mortality rate for all cancers 1.6 times higher than other people, with researchers suggesting that excess cancer mortality is likely linked to different kinds of exposures and fire toxins. It also revealed firefighters are dying from heart attacks at five times the rate of the general public and suffering from strokes at almost three times the average rate.

The study concludes that “health monitoring for firefighters; reducing their exposures from contaminants at their workplace; and financial and medical support for those already affected are urgently needed.”

[Read more](#)



Questions for committee's consideration

- How are you management and/or ACs getting assurance over health monitoring of your firefighters?

The Fire Standards Board opens consultations on two Standards

The Fire Standards Board has outlined the next two Fire Standards, the proposed contents for which have now been shared with FRSs and all stakeholders for consultation. Forming part of the suite of Fire Standards relating to service delivery, the Fire Control Fire Standard is now open for consultation, as is the Fire Standard for Communications, Engagement and Consultation.

The [Fire Standard on Fire Control](#) has been developed with input from the National Fire Chiefs Council's (NFCC) Fire Control team, the NFCC lead for fire control, the Mobilising Officers Group and also with input from fire control specialists across a range of FRSs. To achieve this Fire Standard:

- FRSs will need to include “fire control managers in its community risk management planning”;
- fire control employees will need to be provided with effective systems and arrangements; and
- mental and physical health and wellbeing support should be easily accessible and widely promoted to its fire control employees.

The [Communications, Engagement and Consultation Fire Standard](#) has been developed with input from FirePro UK, the NFCC communications teams and communication and collaboration specialists from a wide range of FRSs. To achieve this Fire Standard:

- FRSs will need to have a strategic approach to communication, engagement and consultation;
- FRSs will need to have “resilient and out of hours arrangement to handle out of hours enquiries and manage communications during crises and emergencies, in line with the requirements of the Emergency Preparedness and Resilience Fire Standard”; and
- communications planning frameworks should be consistent for communications and campaign work.

Both consultations have now closed and all consultation responses will be considered. Following this, the Fire Standard will undergo a quality assurance process before the final Fire Standard is proposed to the Fire Standards Board for approval.

[Read more](#)



Police and Fire

RSM's Local Government VAT webinar

9 March 2023, 10am – 11am

We are pleased to announce our next VAT and tax webinar for local authorities and emergency services is taking place on Thursday 9 March 2023.

Our webinars aim to help officers gain up-to-date and bite-size insights on VAT and tax issues affecting their organisations.

This webinar will be an excellent opportunity for you to hear and raise questions on sector related VAT issues within a trusted forum. As well as hearing about technical updates, our sector specialists will be on hand to provide feedback on recent developments.

In our session, topical sector updates will include:

- recent case law and legislative changes affecting the sector;
- HMRC VAT policy changes including sector activity;
- VAT saving opportunities; and
- questions and answers.

To register for the webinar, please [click here](#).



Did you join RSM and Chartered Institute of Public Finance and Accountancy (CIPFA) for Transfer of Undertakings (Protection of Employment) (TUPE) in Tenders

28 February 2023, 12:30pm - 1:15pm

On 28 February we held a joint webinar with CIPFA to help you get assurance that your internal arrangements are in order.

TUPE often raises tricky and complex complications in public tenders or when insourcing services. Failure to fully comply not only prejudices the success of the procurement process but can also lead to employment tribunals which can result in additional costs and damaged reputations.



References



An inspection into how well the police and other agencies use digital forensics in their investigations



State of Fire and Rescue: The Annual Assessment of Fire and Rescue Services in England 2022



Police requests for third party material



Fire and rescue services inspection programme and framework



Review of police dismissals launched



Fire Safety (England) Regulations 2022



Policing to receive up to £287m funding boost next year



Fire Standard on Fire Control



Safer Streets Fund is building confidence in the police



Communications, Engagement and Consultation Fire Standard



Government supports a new public sexual harassment offence



Firefighters far more likely to die from cancer and heart attacks than public



Police Officer Uplift, quarterly update to December 2022



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