

# OVERVIEW & SCRUTINY COMMITTEE



CAMBRIDGESHIRE  
& PETERBOROUGH  
**FIRE AUTHORITY**  
*Working together to improve community safety*

**Date: Thursday, 16 July 2020**

**14:00hr**

**Virtual Meeting**  
**[Venue Address]**

## AGENDA

Open to Public and Press

- 1 Appointment of Chairman/woman for municipal year 2020/21
  - 2 Appointment of Vice-Chairman/woman for municipal year 2020/21
  - 3 Apologies for absence and declarations of interest  
*Guidance on declaring interests is available at*  
<http://tinyurl.com/cc-conduct-code>
  - 4 Minutes - 3rd October 2019 5 - 10
- AUDIT
- 5 Internal Audit Progress Report 11 - 16
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<b>9</b>	<b>Overview &amp; Scrutiny Work Programme</b>	<b>45 - 46</b>

The Overview & Scrutiny Committee comprises the following members:

Councillor Mac McGuire (Chairman)

Councillor Andrew Bond and Councillor Janet Goodwin Councillor Ian Gardener Councillor John Gowing Councillor Lynda Harford Councillor Sebastian Kindersley and Councillor Jocelyne Scutt

*For more information about this meeting, including access arrangements and facilities for people with disabilities, please contact*

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*The Fire Authority is committed to open government and the public are welcome to attend from the start of the meeting.*

*It supports the principle of transparency and encourages filming, recording and taking photographs at meetings that are open to the public. It also welcomes the use of social networking and micro-blogging websites (such as Twitter and Facebook) to communicate with people about what is happening, as it happens. These arrangements operate in accordance with a protocol which can be accessed via the following link below or made available on request.*

**Public speaking** on the agenda items above is encouraged. Speakers must register their intention to speak by contacting the Democratic Services Officer at least three working days before the meeting.

Full details of the public speaking scheme for the Fire Authority is available at

[http://www.cambsfire.gov.uk/fireauthority/fa\\_meetings.php](http://www.cambsfire.gov.uk/fireauthority/fa_meetings.php)



**CAMBRIDGESHIRE AND PETERBOROUGH FIRE AUTHORITY  
OVERVIEW AND SCRUTINY COMMITTEE – MINUTES**

**Date:** Thursday 3<sup>rd</sup> October 2019

**Time:** 14:00 – 15:00

**Place:** Fire Headquarters, Hinchingsbrooke Cottage, Huntingdon

**Present:** Councillors Gardener (Vice-Chairman), Harford and McGuire (Chairman).

**Officers:** Jon Anderson – Assistant Chief Fire Officer, Daniel Harris – RSM, Shahin Ismail – Monitoring Officer, Tamsin Mirfin – Service Transformation Manager, Daniel Snowdon - Democratic Services Officer, Deb Thompson – Scrutiny and Assurance Manager and Matthew Weller - BDO

**69. APOLOGIES FOR ABSENCE AND DECLARATIONS OF INTEREST**

Apologies were received from Councillors Gowing, Goodwin, Kindersley and Scutt.

There were no declarations of interest.

**70. MINUTES – 28<sup>TH</sup> MAY 2019**

The minutes of the meeting held on the 28<sup>th</sup> May 2019 were approved as a correct record and signed by the Chairman.

**71. REVIEW OF PERFORMANCE AGAINST INTEGRATED RISK MANAGEMENT PLAN PERFORMANCE TARGETS**

The Committee received a report setting out performance against the Integrated Risk Management Plan (IRMP) targets.

During discussion of the report Members:

- Sought further information regarding fires in prisons and questioned whether it was a nationwide issue and what fire prevention work was undertaken. Officers undertook to provide national information regarding deliberate fires in prisons. Members noted the work of the Icarus programme that sought to address fire starting behaviours with prisoners. The Committee noted that fires tended to occur in spates and fires at Peterborough Prison had decreased. **ACTION [ACFO ANDERSON]**

- Requested that the data relating to killed or seriously injured in road traffic collisions be plotted on a map in order to identify where they were occurring. **ACTION [ACFO ANDERSON]**
- Questioned how the Fire Authority compared with its neighbours regarding the diversity of its workforce. Officers explained that the Authority family group was 2.5% and Cambridgeshire was 3.1%. However this was lower than the national average which was affected by large urban forces.
- Noted that 50% of applicants for vacancies in Combined Fire Control were female which indicated male balance in the role was returning.
- Requested the total number of female operational managers. **ACTION [ACFO ANDERSON]**
- Drew attention to challenging response times and questioned whether the age of appliances had affected them as this had been a factor in Northamptonshire. Officers explained that the age of the appliance fleet was not a factor having only been recently replaced. The greatest factor affecting response times was where people were unable to identify the location of the fire due to rurality. Rural responses were slower however work had been undertaken regarding strategic stations and route modelling which had reduced response times.
- Drew attention to new housing estates where parked cars could impede the progress of an appliance to an emergency and questioned whether concerns could be addressed with planners. Officers explained that the fire service was a statutory consultee on planning applications. Issues tended to occur once houses became occupied and people parked where they should not. It was an issue on older housing estates also and the fire service had leaflets to place on cars that were causing an obstruction.

It was resolved unanimously to:

note the contents of the performance report.

## **72. EXTERNAL AUDIT LETTER UPDATE**

Members received the external audit letter.

During discussion of the report Members:

- Noted the material misstatement contained on page 3 of the report related to an age discrimination case against the Government, the ruling for which was expected in 2020.

- Sought greater clarity regarding the Big Red Button software tool and the significance of the issues identified. The presenting Officer explained that the tool provided a template set of accounts and included every possible disclosure and therefore required a significant amount of tailoring. Work was planned with the Chartered Institute of Public Finance and Accountancy (CIPFA) who produced the tool in order to refine the tool further.

It was resolved to note the report.

### **73. INTERNAL AUDIT STRATEGY 2019-20**

The Committee considered the Internal Audit Strategy 2019-20 that provided an overview of the current risk profile. Section 2 of the report was highlighted which provided information on individual reviews and would flow through to the Annual Governance Statement.

During discussion Members:

- Drew attention to Appendix B of the report where it was difficult to distinguish between the colours used for Partial Assurance and Reasonable Assurance.
- Highlighted the Partial Assurance rating that was awarded to cyber security and sought further information regarding the actions taken to address the issues raised. The presenting Officer explained that since the audit in 2017/18 there had been seven actions fully implemented, two were in process and the remaining two had not yet been implemented.
- Noted the arrangements for the review process for outsourced internal auditors and further noted that the Institute of External Auditors had been commissioned to review RSM.

It was resolved to note the Internal Audit Strategy.

### **74. INTERNAL AUDIT PROGRESS REPORT**

The Committee received the Internal Audit Progress Report. Members noted the remaining work for the year that had been scheduled. The presenting Officer advised that he would alert Members if anything arose that would affect the year end opinion. It was anticipated that an unqualified opinion would be provided.

Members noted the progress of the annual report through the Committees of the Fire Authority. The Committee also noted that a risk report was presented to the Policy and Resources Committee that provided details of the mitigations and controls put in place.

It was resolved to note the Internal Audit Progress Report.

#### **75. MEMBER LED REVIEW – CAMBRIDGESHIRE FIRE AND RESCUE SERVICE SAFE AND WELL VISITS**

The Committee received the Member-led review of Cambridgeshire Fire and Rescue Service Safe and Well visits. The review had been deferred from the previous meeting of the Committee due to an ongoing review of community safety and its structure(s). The purpose of the Member-led review was to ascertain the extent of work currently undertaken by the Service and to maximise its potential to work collaboratively with other agencies.

The Committee noted that 5,250 visits had been carried out in the last 12 months and 7% of those were referred to other agencies for a more detailed assessment.

The presenting Officer drew attention to page 7 of the report that contained observation of service delivery in the St Neots area. In particular, the challenges of currency in respect of data provided by a partner agency (this had resulted in a visit being undertaken to a household where the resident had passed away). Although it presented a risk of distress and embarrassment to staff it was deemed that it was outside of the control of the Service.

Attention was drawn to the report of Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) and the conclusions of the report contained at paragraph 10.

Members noted the conclusions of the Member-led review and the benefits of the Safe and Well visits that were being delivered against a background of ongoing internal review and resource pressures.

During discussion Members:

- Welcomed and praised the work of the Safe and Well visits and emphasised their importance in relation to the overall aging population.
- Requested that a comment be obtained from the Executive Director - People and Communities regarding Safe and Well visits to be included in the annual report to the full Fire Authority. **ACTION [DEB THOMPSON]**

It was resolved to consider the findings of the Review Group and note the contents of the report.

#### **76. MEMBER LED REVIEW – APPROACH TO RECRUITMENT**

Members were provided an update regarding the Member-led review of the approach to recruitment. The item had been deferred from the previous



meeting of the Committee due to the ongoing wholetime recruitment campaign. Members were informed that in excess of 700 applications had been received for 15 positions. The online application process had been stream-lined in order to reduce the number of steps in the application process. Work was also being undertaken to understand at what point potential candidates dropped out of the recruitment process and the reasons why. The Committee noted the range of activities that had been undertaken with regard to the approach to recruitment and the need to evaluate their impact.

It was resolved to note the update provided.

**77. TERMS OF REFERENCE – MEMBER-LED REVIEW OF BEST PRACTICE CONSULTATION WITH REPRESENTATIVE BODIES**

Members received the terms of reference for a Member-led review of best practice consultation with representative bodies. The review required the participation of two Councillors and therefore the Chairman proposed with the agreement of the Committee that a request for the second Member be circulated outside of the Committee.

It was resolved to appoint Councillor McGuire to the Member-led review.

**78. TERMS OF REFERENCE – MEMBER-LED REVIEW OF HEALTH AND WELLBEING**

Members received the terms of reference for a Member-led review of health and wellbeing. The review required the participation of two Councillors and therefore the Chairman proposed with the agreement of the Committee that a request for the second Member be circulated outside of the Committee.

It was resolved to appoint Councillor Harford to the Member-led review.

**79. OVERVIEW AND SCRUTINY COMMITTEE WORK PROGRAMME**

Members considered the Overview and Scrutiny Committee work programme.

It was resolved to note the work programme.

**CHAIRMAN**



# Cambridgeshire and Peterborough Fire Authority

## Internal Audit Progress Report

**2 April 2020**

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



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# 1 Key messages

The Internal Audit Plan for 2019/20 is being presented to the Overview and Scrutiny Committee in October 2019. This report below provides a summary update on progress against each plan and summarises the results of our work to date. Those reports finalised since the last Committee are highlighted in **bold** below.

## Progress against the internal audit plan 2019/20

Assignment	Status / Opinion issued	Actions agreed			Opinion Issued
		L	M	H	
System Ownership (1.19/20)	FINAL	2	1	0	Reasonable Assurance
Debrief Following Complex Incidents (2.19/20)	FINAL	1	1	0	Reasonable Assurance
Integrated Risk Management Planning Framework (3.19/10)	FINAL	3	1	0	Substantial Assurance
CFRMIS - Collection and Update of Risk Information following the HMICFRS Review (4.19/20)	FINAL	7	4	0	Partial Assurance
<b>Key Financial Controls (5.19/20)</b>	<b>FINAL</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>Substantial Assurance</b>
<b>HR – TRACS (6.19/20)</b>	<b>FINAL</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>Partial Assurance</b>
Follow Up (7.19/20)	DRAFT ISSUED 12 MARCH 2020				
General Data Protection Regulations (GDPR)	Planned 11 May 2020				



## Appendix A – Other matters

### Annual Opinion 2019/20

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.

We have issued two negative opinions in relation to the Collection and Update of Risk Information following the HMICFRS Review and HR – TRACS in 2019/20. These reports in isolation will not qualify the overall Head of Internal Audit Opinion, but will be taken into account with the outcome of the other audit reviews.

### Changes to the audit plan

There have been no changes to the audit plan, although the GDPR review has been delayed due to a change in availability for RSM staff.

### Information and briefings

There has been one Emergency Services client briefing issued since our last Committee in February 2020.

### 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.



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

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

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





# CAMBRIDGESHIRE AND PETERBOROUGH FIRE AUTHORITY

## Governance – Fire Authority

Internal audit report 2.20/21

FINAL

6 July 2020

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

# 1. EXECUTIVE SUMMARY

With the use of emails for the transfer of information, and through electronic communication means, remote working has meant that we have been able to complete our audit and provide you with the assurances you require. It is these exceptional circumstances which mean that 100 per cent of our audit has been conducted remotely. Based on the information provided by you, we have been able to undertake our sample testing.

## Why we completed this audit

We have reviewed the governance arrangements in place at the Authority to assess whether the groups within the governance structure are effectively discharging their duties. The Authority has eight Committees in place in total and these are:

- Fire Authority
- Policy and Resources Committee;
- Overview and Scrutiny Committee;
- Performance Review Committee;
- Appointments Committee;
- Fire Authority Discipline Committee;
- Fire Authority Appeals Committee; and
- Appeals (Pension) Committee.

The Fire Authority consists of 17 elected members who are Councillors from Cambridgeshire County Council (CCC) and Peterborough City Council (PCC). A consultation meeting of members and officers of the Fire Authority was held remotely in March 2020, as a result of the restrictions imposed due to the coronavirus pandemic. In response to the pandemic, the Authority, going forward, will be required to cover the remit for the Fire Authority, Policy and Resource Committee and Overview and Scrutiny Committee. The Authority had initially scheduled two meetings each for both the Policy and Resources Committee and the Overview and Scrutiny Committee between the months of January and June 2020, however these were all cancelled due various reasons including the restrictions imposed by the pandemic.

As part of this audit, we have reviewed the last three minutes and papers for the Fire Authority (June 2019, November 2019 and February 2020); Policy and Resource Committee (July, October and December 2019); Overview and Scrutiny Committee (January, May and October 2019); and Performance and Review Committee (October 2019, December 2019 and March 2020).

The remaining subcommittees meet as and when required, we were advised by the Scrutiny and Assurance Manager that there have been no issues requiring their attention within the last year. As such, we have not included these committees as part of the sample testing in this audit.

## Conclusion

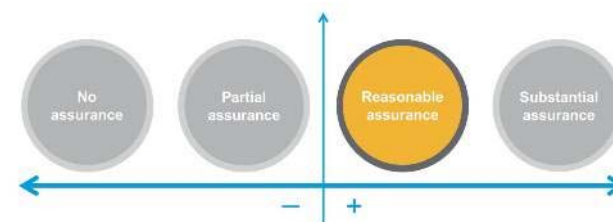
Overall, we found that the Authority's governance processes were well designed and managed, however, they have been impacted by the COVID-19 Pandemic. We confirmed that key documents were in place that provided guidance on the operation of the Authority's governance arrangements and we reviewed evidence to support these documents. However, we did identify some weaknesses relating to the declaration and management of conflicts of interests, and the regular review of documentation.

We have also identified an issue with the operation of meetings within the governance structure during the COVID-19 pandemic, with arrangements for the continuity of meetings not having been clearly put in place and approved.

### Internal audit opinion:

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

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing this area.



## Key findings

**Our review identified the following issues which have resulted in the agreement of two medium priority management actions:**



### Conflicts of interest

We reviewed the minutes for the Policy and Resource Committee meeting held in December 2019 and noted that there was a declaration made by a member in relation to a non-statutory interest (Relocation of Huntingdon Fire Station and Training Centre, as they were members of the Police and Crime Panel). We were not able to infer from the meeting minutes whether any action was undertaken to manage this conflict i.e. whether these members were excluded from the discussion in relation to where this conflict has been raised. We also reviewed minutes from the remote Fire Authority meeting held in March 2020 (conducted by Skype) and could not observe 'Conflicts of Interest' being a standing agenda item at the beginning of the meeting or whether discussions had taken place in relation to conflicts of interest within meeting minutes.

If adequate steps are not discussed and taken to manage any conflicts of interest, there is a risk that decisions may be inappropriately influenced and thus not be in the best interest of the Authority. **(Medium)**



### Committee effectiveness and COVID-19 governance arrangements

The Scrutiny and Assurance Manager advised that remote Fire Authority meetings are required to assume the responsibilities of the Policy and Resource Committee and the Overview and Scrutiny Committee for as long as the restrictions of the coronavirus pandemic are in place. We noted at the time of our audit, that the Policy and Resource Committee had not met since December 2019 and the Overview and Scrutiny Committee had not met since October 2019. The Authority had initially scheduled two meetings each for both the Policy and Resources Committee and the Overview and Scrutiny Committee between the months of January and June 2020, however these were all cancelled due to the restrictions imposed by to the pandemic.

Review of the only Fire Authority meeting to have taken place during the pandemic so far (March 2020) found that this was a remote meeting held for the Chairman to consult with Fire Authority members before making decisions under his urgency powers. As such, only three agenda points were discussed at this meeting. It is therefore not clear how the duties of the Overview and Scrutiny Committee and Policy and Resources Committee have been discharged in the 2020 calendar year as meeting minutes do not demonstrate that their responsibilities have yet been assumed by the Fire Authority.

We were advised by the Scrutiny and Assurance Manager that arrangements for the merging of meetings were due to be formally agreed and be in place from June 2020. Whilst we appreciate this, there is a risk of the not being able to demonstrate a clear governance process, or inappropriate governance decisions being made. In addition, there is a risk of the organisation not achieving its objectives if key committees have not met to discharge their duties and if no interim arrangements have been put in place. **(Medium)**



### Committee effectiveness pre-COVID-19

We reviewed the last three minutes for the following meetings:

- Fire Authority (June 2019, November 2019 and February 2020);
- Policy and Resource Committee (July, October and December 2019);
- Overview and Scrutiny Committee (January, May and October 2019); and
- Performance and Review Committee (October 2019, December 2019 and March 2020).

We confirmed that all four committees were broadly fulfilling their duties as per their respective Terms of References where they have met, with the following exception:

We noted that the last meetings for both the Policy and Resource Committee and the Overview and Scrutiny Committee had taken place in December 2019 and October 2019 respectively. The Terms of Reference for the Fire Authority requires the forum to review reports from the Policy and Resource Committee and the Overview and Scrutiny Committee. We noted that this has not been undertaken in the 2020 calendar year as a result of the meetings of the two committees being cancelled during the COVID-19 pandemic. We therefore noted that the Fire Authority has not been fully discharging their duties as per their Terms of Reference but have already agreed a specific action regarding this as part of the review of COVID-19 governance arrangements, above.

We have also agreed two low priority actions which are outlined further within the detailed findings section of the report.

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



**Remit and quoracy requirements of Committees**

We reviewed the 'Cambridgeshire and Peterborough Fire Authority Terms of Reference' document and confirmed that it outlined the remit and membership requirements for all eight committees at the Authority. We also confirmed that the Standing Orders document outlined the quoracy requirements for all eight committees at the Authority.

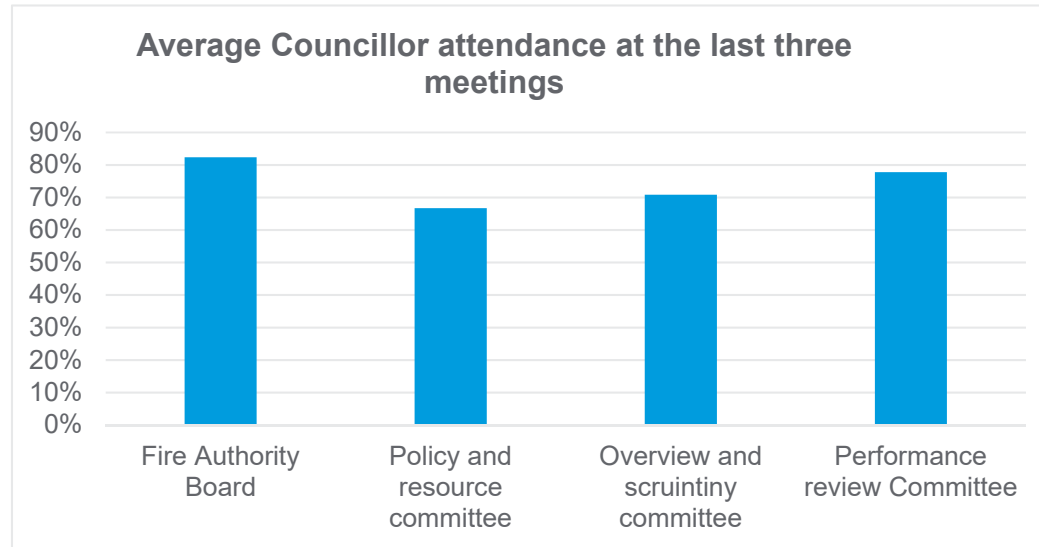


**Member Attendance**

We confirmed that the Standing Orders stated that members in attendance at meetings must sign their name on the sheet provided for that purpose (this will revert to electronic whilst remote working). We reviewed the minutes of the following meetings across a sample of four committees as follows:

- Fire Authority (June 2019, November 2019 and February 2020);
- Policy and Resource Committee (July, October and December 2019);
- Overview and Scrutiny Committee (January, May and October 2019); and
- Performance and Review Committee (October 2019, December 2019 and March 2020).

In all instances, we confirmed that the committees were conforming to the agreed quoracy requirements as per their respective terms of references. We confirmed that the average attendance for each of these committees were 82%, 67%, 71% and 78% respectively. This has been summarised in the graphic below:



We also observed that a mixed skill set was observed of the attendees that attended these meetings.

### Decisions and actions

We reviewed the last three minutes and papers for the following meetings:

- Fire Authority (June 2019, November 2019 and February 2020);
- Policy and Resource Committee (July, October and December 2019);
- Overview and Scrutiny Committee (January, May and October 2019); and
- Performance and Review Committee (October 2019, December 2019 and March 2020).



We confirmed that all four committees were using a standard structure when presenting reports that were included within respective meeting papers. Through review of each of these reports, we confirmed that a recommendation was outlined at the front page and clearly indicated where decisions were to be made. Through review of each of the above meeting minutes for each committee we confirmed that decisions were made under each standing agenda item following discussion and scrutiny by members, with members unanimously making such decisions. We confirmed that all committees reviewed their respective action logs, as well as confirming a correct record of the last meeting minutes at the beginning of each meeting.

We also reviewed minutes and the front sheet of the remote Fire Authority Skype Meeting held in March 2020 and confirmed that the details of each decision taken against each of the three agenda items discussed at the meeting were documented.



### **Declaration of interest**

We reviewed the last three minutes for the following meetings:

- Fire Authority (June 2019, November 2019 and February 2020);
- Policy and Resource Committee (July, October and December 2019);
- Overview and Scrutiny Committee (January, May and October 2019); and
- Performance and Review Committee (October 2019, December 2019 and March 2020).

We confirmed in all cases there was an opportunity for members to declare any interests at the start of meetings and this was a standing agenda item at meetings.

## 2. DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

1. Key Governance Documents – Standing Orders and Statement of Delegated Responsibilities			
<b>Control</b>	<p>The Authority's key governance documents, such as the Standing Orders or the Statement of Delegated Responsibilities provide guidance for the operation of the Authority Governance arrangements.</p> <p>These documents do not identify or describe the reporting and accountability lines at the Authority.</p> <p>The Standing Orders and the Statement of Delegated Responsibilities are not regularly reviewed.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> ×</p> <p><b>Compliance</b> -</p>	
<b>Findings / Implications 1</b>	<p>Although we were advised that the Authority's governance structure is two-tiered with all seven sub-committees reporting to the Fire Authority, we noted through review of the Authority's key governance documents that neither of these described or depicted the reporting lines and accountability lines at the Authority.</p> <p>Furthermore, we confirmed that the Authority does not set a timescale for the review of key governance documents such as the Standing Orders (last updated in September 2015) and the Statement of Delegated Responsibilities (last updated August 2016). We also noted through review of the Standing Orders document that it did not identify how members of the main committees are selected and any requirements or minimum skill sets or interests for these members.</p> <p>We were informed by the Scrutiny and Assurance Manager that the Authority considered these documents in their current form to still be reflective of current working arrangements but were aiming to schedule a review soon. However, this had not yet been completed. We were further advised by the Scrutiny and Assurance Manager that the key governance documents are unlikely to be updated until the outcome of the Judicial Review is known. This is currently expected to be concluded by September 2020.</p> <p>If key documents are not current and approved there is a risk that committee rules may not represent the current practice of the Authority. This could result in inadequate decision making.</p>		
<b>Management Action 1</b>	<p>The Authority will review the following key governance documents and include a timescale for the next review:</p> <ul style="list-style-type: none"> <li>• Standing Orders; and</li> <li>• Statement of Delegated Responsibilities.</li> </ul> <p>They will ensure these documents outline the following information:</p> <ul style="list-style-type: none"> <li>• Reporting and accountability lines at the Authority;</li> <li>• How members of the main committees are selected; and</li> </ul>	<p><b>Responsible Owner:</b></p> <p>Deb Thompson, Scrutiny and Assurance Manager</p>	<p><b>Date:</b></p> <p>September 2020</p> <p><b>Priority:</b></p> <p>Low</p>



## 1. Key Governance Documents – Standing Orders and Statement of Delegated Responsibilities

- Any requirements or minimum skill sets or interests for committee members.

## 2. Terms of Reference

<b>Control</b>	<p>The 'Cambridgeshire and Peterborough Fire Authority Terms of Reference' document includes the Terms of Reference for all eight committees at the Authority.</p> <p>For each of these forums, the remit and membership requirements are outlined, however the required frequency of meetings has not been documented. The document is not regularly reviewed.</p> <p>The quoracy requirement for each committee is set out within the Standing Orders document.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> ×</p> <p><b>Compliance</b> -</p>
<b>Findings / Implications 2</b>	<p>We noted that the "Cambridgeshire and Peterborough Fire Authority Terms of Reference" document did not outline each committee's frequency of meetings, in addition, it did not include the last review date.</p> <p>Through discussions with the Scrutiny and Assurance Manager, we were advised that the "Cambridgeshire and Peterborough Fire Authority Terms of Reference" document has not been reviewed since May 2016. As such, this document was not up to date.</p> <p>We were also advised by the Scrutiny and Assurance Manager that this document is unlikely to be updated until the outcome of the Judicial Review is known. This is expected to be concluded by September 2020.</p> <p>There is an increased risk of all eight committee's remit changing over time and their terms of reference not reflecting these requirements. This could lead to these Authorities not fulfilling their purpose and the Authority not achieving their objectives as required.</p>	
<b>Management Action 2</b>	<p>The Authority will ensure that the 'Cambridgeshire and Peterborough Fire Authority Terms of Reference' document is updated and prescribed with a review date. They will also ensure that the document is formally approved.</p> <p>They will also ensure that all eight committees' meeting minimum frequencies are outlined within the document.</p>	<p><b>Responsible Owner:</b> Deb Thompson, Scrutiny and Assurance Manager</p> <p><b>Date:</b> September 2020</p> <p><b>Priority:</b> Low</p>

### 3. Conflicts of interest

<p><b>Control</b></p>	<p>At the start of each meeting of the Authority or any of its committees/groups, attendees will be given the opportunity to declare any conflicts of interest they may have.</p> <p>If conflicts of interest are declared, the group will discuss whether any action is needed to be taken to manage the conflicting interests before moving on to the following agenda items.</p> <p>All of the groups have a standing agenda item on 'Declarations of Interests'.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> ✓</p> <p><b>Compliance</b> ×</p>
<p><b>Findings / Implications 3</b></p>	<p><u>Policy and Resource Committee - Declaration</u></p> <p>We reviewed the last three minutes and papers for the Policy and Resource Committee (July, October and December 2019) and noted that there was a declaration made by a member in the December 2019 meeting. This was in relation to a non-statutory interest (Relocation of Huntingdon Fire Station and Training Centre as they were members of the Police and Crime Panel).</p> <p>We were not able to infer from the meeting minutes whether any action was undertaken to manage this conflict i.e. whether these members were excluded from the discussion in relation to where this conflict has been raised.</p> <p><u>Fire Authority meeting – March 2020</u></p> <p>We reviewed minutes of the remote Fire Authority meeting held in March 2020 and confirmed that there were three agenda items discussed at this meeting. We confirmed that for each of these agenda items a front sheet (decision sheet) was in place, that included a section for any conflicts of interests to be declared by members. Through review of all three front sheets (decision sheets), we confirmed in all three cases that no conflicts had been declared by members.</p> <p>Through further review of the minutes of the remote Fire Authority meeting held in March 2020, we noted that conflicts of interest had not been a standing agenda item at the beginning of the meeting or whether discussions had taken place in relation to conflicts of interest within meeting minutes.</p> <p>If adequate steps are not discussed and taken to manage any conflicts of interest, there is a risk that decisions may be inappropriately influenced and thus not be in the best interest of the authority.</p>	
<p><b>Management Action 3</b></p>	<p>The Scrutiny and Assurance Manager will ensure that conflicts of interests are a standing agenda item for all remote Fire Authority meetings moving forwards.</p> <p>When conflicts of interests are declared, the meeting will discuss whether any subsequent actions need to be taken.</p> <p>The outcome of this discussion will be documented within the minutes even if no conflicts are identified or no actions are required.</p>	<p><b>Responsible Owner:</b> Deb Thompson, Scrutiny and Assurance Manager</p> <p><b>Date:</b> July 2020</p> <p><b>Priority:</b> Medium</p>

#### 4. COVID-19 Governance Arrangements

<p><b>Control</b></p>	<p>A consultation meeting of members and officers of the Fire Authority was held remotely in March 2020. The meeting was held for the Chairman to consult with Fire Authority members before making decisions under his urgency powers, in these unprecedented times of living with the restrictions imposed from the coronavirus pandemic.</p> <p>The remote Fire Authority meeting is required to cover the remit for the Fire Authority, Policy and Resource Committee and Overview and Scrutiny Committee during this period. The Fire Authority has not formally documented and approved these remote working arrangements for meetings or the merging of any governance forums during this period.</p>	<p><b>Assessment:</b></p> <p><b>Design</b>                    ×</p> <p><b>Compliance</b>            N/A</p>	
<p><b>Findings / Implications 4</b></p>	<p>The Scrutiny and Assurance Manager advised that remote Fire Authority meetings are required to assume the responsibilities of the Policy and Resource Committee and the Overview and Scrutiny Committee for as long as the restrictions of the coronavirus pandemic are in place. We noted that the Policy and Resource Committee had not met since December 2019 and the Overview and Scrutiny Committee had not met since October 2019. The Authority had initially scheduled two meetings each for both the Policy and Resources Committee and the Overview and Scrutiny Committee between the months of January and June 2020, however these were all cancelled due to the restrictions imposed by to the pandemic.</p> <p>Review of the only Fire Authority meeting to have taken place during the pandemic so far (March 2020) found that this was a remote meeting held for the Chairman to consult with Fire Authority members before making decisions under his urgency powers. As such, only three agenda points were discussed at this meeting. It is therefore not clear how the duties of the Overview and Scrutiny Committee and Policy and Resources Committee have been discharged in the 2020 calendar year as meeting minutes do not demonstrate that their responsibilities have yet been assumed by the Fire Authority.</p> <p>We were advised by the Scrutiny and Assurance Manager that arrangements for the merging of meetings were due to be formally agreed and will be in place from June 2020. Whilst we appreciate this, there is a risk of the organisation not achieving its objectives if key committees have not met to discharge their duties and if no interim arrangements have been put in place.</p>		
<p><b>Management Action 4</b></p>	<p>The Authority will ensure that any remote working arrangements, including the merging of any governance forums, are formally discussed, documented and approved by the Fire Authority.</p> <p>These arrangements will ensure that all relevant governance duties and responsibilities from the existing structure have been appropriately assigned within the revised governance structure.</p>	<p><b>Responsible Owner:</b></p> <p>Deb Thompson, Scrutiny and Assurance Manager</p>	<p><b>Date:</b>                    July 2020</p> <p><b>Priority:</b>                Medium</p>

## APPENDIX A: CATEGORISATION OF FINDINGS

### Categorisation of internal audit findings

Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The following table highlights the number and categories of management actions made as a result of this audit.

Objective	Control design not effective*		Non-Compliance with controls*		Agreed actions		
	Low	Medium	High	Low	Medium	High	
Review of the governance arrangements in place within the Fire Authority.	3	(6)	1	(6)	2	2	0
<b>Total</b>					<b>2</b>	<b>2</b>	<b>0</b>

\* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

# APPENDIX B: SCOPE

The scope below is a copy of the original document issued.

## Scope of the review

The scope was planned to provide assurance on the controls and mitigations in place relating to the following risks:

### Objective of the area under review

Review of the governance arrangements in place within the Fire Authority.

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### When planning the audit the following areas for consideration and limitations were agreed:

Review of the governance arrangements in place within the Fire Authority. This will include whether groups within the governance structure are effectively discharging their duties.

This will include review of whether:

- There is a clear governance structure in place which documents reporting and accountability lines;
- There are terms of reference in place for each committee which clearly sets out the remit of the committee. This includes a quoracy requirement which clearly sets out which/how many members must be present;
- Member attendance for Committees are monitored;
- Papers and their cover sheets clearly indicate where a decision is to be made;
- At the beginning of each meeting, there is an opportunity for the members to raise conflicts of interest. Following this, the quoracy requirement is confirmed and appropriate actions are taken if it has been breached;
- Groups within the governance structure are effectively discharging their duties, in line with their terms of reference;
- The meeting minutes clearly document the decisions made and any further actions that need to be taken; and
- Outstanding actions are reviewed at each meeting in the governance structure.
- Any decisions made remotely, including those as a result of the pandemic are clearly documented including the decision and approver.

### Limitations to the scope of the audit assignment:

- We will not confirm that the delegations to make decisions are appropriate.
- We will not confirm that the correct decisions have been made.
- It remains the responsibility of the Authority to agree and manage information needs and to determine what works most effectively for the organisation;
- All testing will be compliance-based sample testing only;
- The results of our work are reliant on the quality and completeness of the information provided to us; and
- Our work will not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist.

**Debrief held** 15 June 2020  
**Draft report issued** 17 June 2020  
**Responses received** 6 July 2020

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**Final report issued** 6 July 2020

**Client sponsor** Deb Thompson - Scrutiny and Assurance Manager

**Distribution** Deb Thompson - Scrutiny and Assurance Manager

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

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

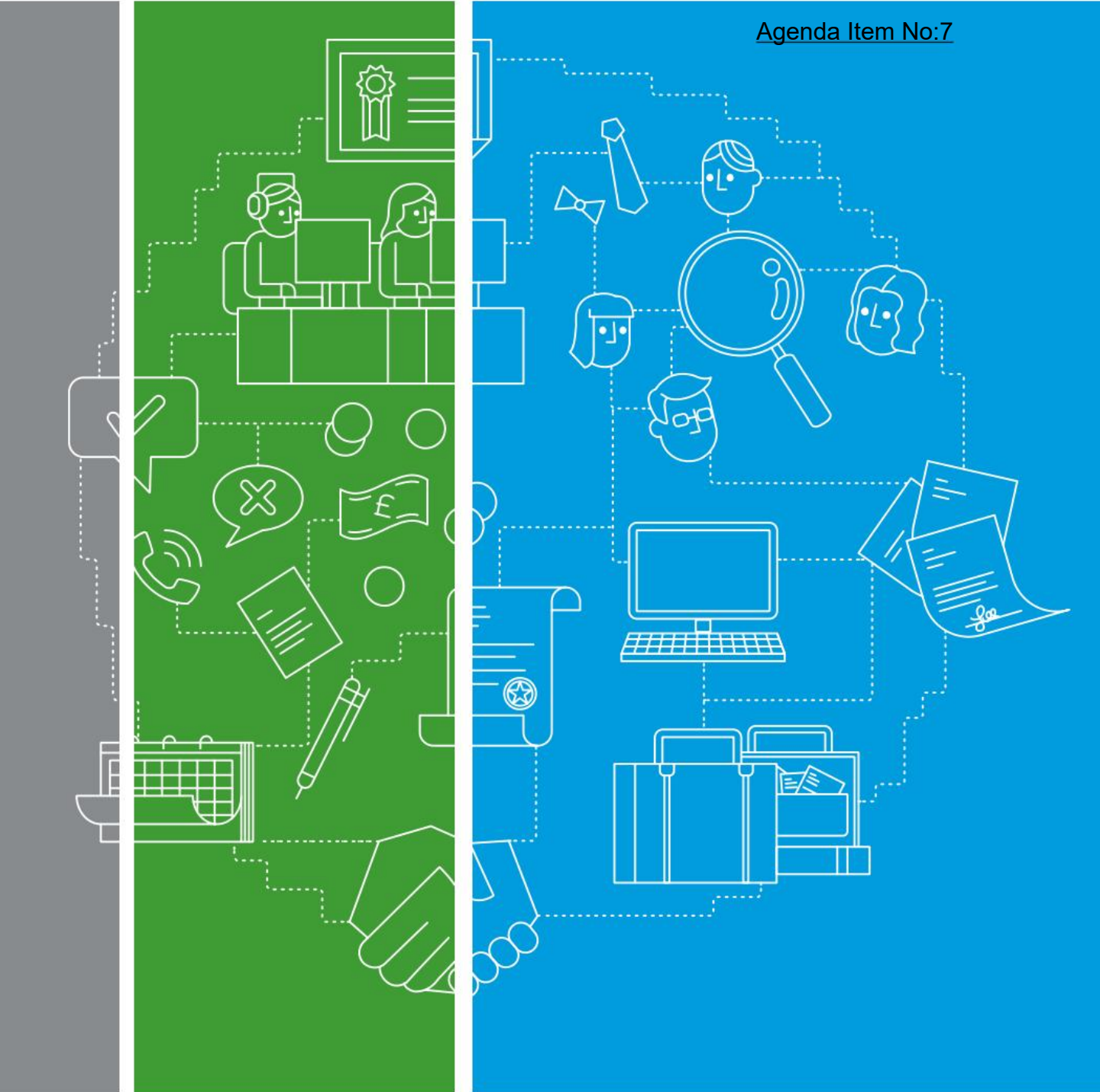
This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

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

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







# COVID-19 FRAUD RISKS

Alert: March 2020

The World Health Organization (WHO) labelled COVID-19 a “global pandemic” and, sadly, this brings with it an increased risk of fraud across all sectors.

With organisations facing many different pressures during a crisis, fraudsters look to exploit the lapses and changes in controls to gain financially. This document highlights some of those risks with accompanying advice on mitigation.

Risk area	Contributing factors	Mitigation
<p><b>Cyber fraud</b> The rise in online communication can heighten vulnerability to cyber, data security, and privacy threats. Cyber criminals will actively look to exploit these threats.</p>	<ul style="list-style-type: none"> <li>• Phishing emails exploiting Covid–19</li> <li>• Staff working outside of any secure network</li> <li>• Sensitive data being transferred between insecure environments</li> </ul>	<ul style="list-style-type: none"> <li>• Staff should follow the principles set out in our Covid-19 email scams guidance document</li> <li>• Staff should ensure communications are encrypted / password protected if sending outside of the secure network</li> <li>• IT functions should disseminate guidance about remote working</li> </ul>
<p><b>Misappropriation</b> Urgency to obtain equipment results in greater volume of assets available to be misappropriated, and the severity of the threat may result in staff stockpiling</p>	<ul style="list-style-type: none"> <li>• Controls may be relaxed to allow prompt movement of supplies between sites and organisations</li> <li>• Black market value equipment and consumables incentivises individuals to steal</li> </ul>	<ul style="list-style-type: none"> <li>• Stock records and asset registers should be maintained as far as possible, with audit trails of urgent activity retained</li> <li>• Exception reporting should be utilised frequently</li> <li>• Concerns should be raised immediately</li> </ul>
<p><b>Supplier interaction</b> A higher demand and desire to procure equipment quickly can lead to a lapse in compliance with procurement processes</p>	<ul style="list-style-type: none"> <li>• Urgency to procure goods and services reduces time to complete adequate due diligence</li> <li>• Shortage of supply may require organisations to engage with different and off framework suppliers</li> <li>• Controls around tender waiver and contract extension activity may be relaxed</li> </ul>	<ul style="list-style-type: none"> <li>• Due diligence should be pursued to the greatest extent in the time frame available, with checks continuing to progress to completion even post procurement</li> <li>• Provision should be allowed for retrospective challenge and cost recoveries</li> <li>• Cumulative supplier spend should be monitored regularly</li> </ul>

Risk area	Contributing factors	Mitigation
<p><b>Accommodation</b> Additional and often high cost accommodation may be required for key staff that need to remain away from their usual address due to others self-isolating</p>	<ul style="list-style-type: none"> <li>Hotels may exploit the crisis by overcharging room rates or incidentals</li> <li>Staff may exceed the permitted allowances in meal / incidental charges</li> </ul>	<ul style="list-style-type: none"> <li>Accommodation should be booked centrally using arranged rates</li> <li>Charges over and above an agreed threshold for subsistence should be agreed with the hotel that they will be paid by the employee and reclaimed through expenses</li> </ul>
<p><b>Invoice fraud</b> Accounts payable processes will be streamlined to ensure prompt and advance payments for urgently required goods and services</p>	<ul style="list-style-type: none"> <li>Urgent payment requests exploiting Covid – 19</li> <li>Relaxed segregation and authorisation processes may allow false or inflated invoices to be paid</li> <li>Mandate change requests cannot be easily verified as suppliers are under pressure and key contacts may be working remotely</li> <li>Government advice to maintain supplier payments irrespective of performance</li> </ul>	<ul style="list-style-type: none"> <li>Staff should follow the principles set out in our Covid-19 email scams guidance document</li> <li>Invoices should be carefully confirmed against orders and rates agreed specifically in the crisis</li> <li>Goods receipt should be confirmed prior to payment</li> <li>Supplier change requests must be confirmed using verified contact information</li> <li>Queries to be resolved retrospectively must be logged for follow-up</li> </ul>
<p><b>Credit cards</b> Departments may rely more heavily on credit cards to promptly secure locally required goods, and inappropriate purchases may not be able to identified</p>	<ul style="list-style-type: none"> <li>Credit card expenditure is anticipated to temporarily increase during this period</li> <li>Cards are likely to be used by multiple individuals due to increasing pressure</li> <li>Expenditure is reviewed retrospectively</li> <li>Non-essential or inappropriate purchases may not be able to be promptly identified or attributed to an individual</li> </ul>	<ul style="list-style-type: none"> <li>Records of card whereabouts should be maintained wherever possible</li> <li>Itemised receipts should be retained for all credit card purchases</li> <li>Statements should be reviewed and challenged promptly</li> </ul>
<p><b>Expenses</b> An anticipated increase in travel and subsistence expenses as a result of staff working additional hours and across various sites may obfuscate fraudulent claims</p>	<ul style="list-style-type: none"> <li>Expenses claims may be subject to limited verification in the interest of prompt payment</li> <li>Expenses may be incurred for remote working equipment</li> <li>Claims may be made for expenses not incurred</li> <li>Claims for subsistence may exceed daily allowances</li> </ul>	<ul style="list-style-type: none"> <li>Evidence of original expenditure should be required</li> <li>Guidance, updated as necessary to reflect changes to allowances and process during Covid-19, should be issued to staff</li> </ul>

Risk area	Contributing factors	Mitigation
<p><b>Governance</b> As audit committees and board meetings are suspended there may be limited reporting and oversight across operations</p>	<ul style="list-style-type: none"> <li>• Less frequent meetings or business critical focussed meetings may result in a period without scrutiny of financial and other decision</li> <li>• Staff and management may be acting with more autonomy in undertaking financial functions</li> </ul>	<ul style="list-style-type: none"> <li>• Wherever possible, virtual meetings should continue</li> <li>• Interim financial reports should be shared with members to ensure oversight remains in place</li> <li>• Changes to streamline control environments should be reported to members so that appropriate assurance measures can be considered</li> </ul>
<p><b>Payroll</b> Payroll processes will be streamlined to ensure prompt payment, increases in workforce may obfuscate payroll fraud and complex change and reimbursement arrangements may result in salary overpayments</p>	<ul style="list-style-type: none"> <li>• Ghost employees may be entered onto the system</li> <li>• Temporary staff that are added to the payroll may remain on the system post Covid-19</li> </ul>	<ul style="list-style-type: none"> <li>• Backing data should be reviewed to confirm new employees being entered onto payroll are genuine</li> <li>• Segregation of duties should be maintained as far as possible</li> <li>• Management information should be reviewed regularly to identify multiple payroll records being paid into the same bank account</li> <li>• Payroll records created during Covid-19 should be reviewed periodically</li> </ul>
<p><b>Recruitment</b> An increase in staffing demand due to self-isolation and increasing pressures will prevent the application of some existing pre-employment screening processes</p>	<ul style="list-style-type: none"> <li>• New applicants without the appropriate qualifications or right to work status, or with criminal records, will seek to exploit the opportunity to commence employment whilst screening is pending</li> <li>• Staff in training and former staff not currently regulated may be able to join or return to the workforce</li> <li>• Safely onboarding specialist staff whilst maintaining social distance will be challenging</li> <li>• Advanced Disclosure and Barring Service (DBS) checks may not be available</li> </ul>	<ul style="list-style-type: none"> <li>• Pre-employment screening should be pursued to the greatest extent in the time frame available, with checks continuing to progress to completion even post recruitment</li> <li>• In lieu of DBS confirmation, decisions to proceed should be risk assessed and documented. More stringent references, ideally from professional bodies, should be sought.</li> <li>• Document scanners should be utilised wherever possible</li> </ul>

Risk area	Contributing factors	Mitigation
<p><b>Duties not fulfilled</b> Significant volumes of staff will be working remotely, some having done so at short notice.</p>	<ul style="list-style-type: none"> <li>• Certain elements of some roles may not be able to be completed remotely</li> <li>• Systems may not be established to monitor staff activity remotely</li> <li>• Some staff may inflate symptoms to secure paid self-isolation periods from their substantive employer, in order to undertake lucrative agency or other work elsewhere</li> <li>• Organisations will be required to accept documentation in lieu of a fitness to work certificate</li> </ul>	<ul style="list-style-type: none"> <li>• Guidance should be provided to remote workers on how their workload should be managed and reported</li> <li>• Exception reporting should be utilised frequently</li> <li>• Management information should be reviewed regularly to identify staff abusing self-isolation requirements</li> <li>• Shielding documentation should be verified against known information</li> </ul>
<p><b>Temporary workforce</b> Additional staff usage may be increased due to self-isolation and increasing pressures</p>	<ul style="list-style-type: none"> <li>• Agency staff may commence engagements whilst screening is pending</li> <li>• Demand will increase cost of additional staffing</li> <li>• In some services additional overtime may be required, and timesheets may be subject to limited verification due to pressures</li> </ul>	<ul style="list-style-type: none"> <li>• Screening should be pursued to the greatest extent in the time frame available, with checks continuing to progress to completion even post engagement</li> <li>• Additional staff identity must be confirmed at their first shift</li> <li>• Invoices should be carefully confirmed against booking requests for hours and rates</li> <li>• Timesheets should be verified by individuals who were physically present at the time of the shift, and using local records and knowledge</li> </ul>
<p><b>False claims</b> Significant volumes of staff will be working from home, some having done so at short notice, and staff may be recruited prior to occupational health reviews, which may result in increased claims for compensation for injury</p>	<ul style="list-style-type: none"> <li>• Staff may be required to work from home for a prolonged period, which may result in inflated claims for injury as a result of the use of inappropriate home workstations</li> <li>• Staff may be required to commence work prior to completion of an occupational health assessment, which may result in inflated claims for injury or illness</li> <li>• Potential exposure to Covid-19 due to limited availability of PPE may result in false claims</li> </ul>	<ul style="list-style-type: none"> <li>• Guidance should be provided to remote workers to assist them with the set up of home workstations</li> <li>• Occupational health assessments should be pursued as promptly as possible in the circumstances</li> <li>• Adequate audit trails of PPE whereabouts and availability should be maintained as far as possible</li> </ul>

The Counter Fraud team at RSM is closely monitoring the fraud risk developments across the sector and beyond to highlight areas of concern as well as best practice. The team will continue to provide guidance to ensure that organisations can remain astute to the risks.

In the meantime, staff should follow these key principles:

### Report any frauds promptly

All concerns of fraud, bribery and corruption should be reported promptly to your manager, the finance team and Internal Audit. Staff should not be concerned that they may be wrong, or that this will create unnecessary delay.

### Be alert for fraudulent cyber communications

Unfortunately, we have already seen an increase in attempted phishing attacks using Covid-19 information as click bait. Follow the principles set out in our Covid-19 email scams guidance document, and if in doubt, contact your IT support immediately.

### Finance fraud

Seek to verify invoices, requests for payment and changes to supplier bank account information as far as you are able to in the circumstances. Seek procurement advice when engaging with a potentially new supplier, liaise with colleagues to confirm receipt of goods and check you know who you are corresponding with.

### Timesheet fraud

Confirm timesheets and claims prior to authorisation by liaising with colleagues who were physically present at the time of the shift and using local records and knowledge. A small investment of time here will ensure your budgets are not impacted by fraudulent claims when staffing levels are critical.

## Emerging risks

As the crisis develops new risks will present themselves and whilst it is not possible at the moment to fully gauge these, it would be worthwhile considering the impact they may pose:

### Furlough working

The government have committed to cover 80% of salaries so that companies do not need to make staff redundant during this period. Individuals are not permitted to undertake other work during this period, however it is not currently clear if overpayments as a result of staff who abuse this benefit could be recovered from the organisation.

### Remote working

It is likely workloads will reduce should remote working requirements exist for sometime. Organisations should ensure that staff are aware of what is expected of them, and identify additional work or projects that can be undertaken to keep staff occupied, with appropriate and regular management monitoring and oversight. Any future investigations of staff dishonestly failing to complete their working hours may be hampered were expectations not expressly communicated.

## For further information please contact

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# Alert: COVID-19 used as click bait

We have seen an increase in attempted phishing attacks using Covid-19 information as click bait. They are in line with the usual email scams, encouraging settlement of bogus invoices, suggesting payment for actions, prompting the reader to click on links and requests for a transfer of funds.

## What should you do if you have received a scam email?

- Exercise **caution** when dealing with any unsolicited emails.
- Check the **sender's email domain** by hovering your mouse over the sender's name.
- **Do not click on any links** in the scam email.
- **Do not reply to the email** or contact the senders in any way.
- **Do not open any attachments** or download content or images if you are prompted to do so.
- Permanently **delete the email**.

By applying the above, this will help protect yourselves as well as your organisation.

## Examples of wording in some of the fraudulent emails is as follows:

I am contacting you in regards of our company urgent need for Ge-Briq LIQUID OIL, is a dietary food supplement used by veterinarians & Doctors for training of wild animal, treatment of cancer and brain tumour.

Now it's confirmed that this product can be use for corona virus. Our company will pay you then you will buy the product from the vendor there in UK then you will supply it to our company

Add me on WhatsApp +XX-XXXX-XXXX. Pls don't reply to this mail because I'm not working in NHS anymore.

Jack Ma foundation has donated \$1 Million USD to you. Contact Jack Ma foundation with your personal email (not official or business email) via email (xxxxxx@gmail.com) for more details.

**Disclaimer** The information contained in this communication from the sender (MPISD) is confidential. It is intended solely for use by the recipient and others authorized to receive it. This email has been scanned for viruses and malware, and may have been automatically archived by Mimecast Ltd, an innovator in Software as a Service (SaaS) for business. Providing a safer and more useful place for your human generated data. Specializing in; Security, archiving and compliance. To find out more [Click Here](#).

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## Fake emails often (but not always) display some of the following characteristics:

- The email contains spelling and grammatical errors.
- The sender's email address doesn't tally with the trusted organisation's website address.
- The email does not use your proper name, but uses a non-specific greeting like "Dear customer", "Hi friend"
- A sense of urgency; for example the threat that unless you act immediately your account may be closed.
- A prominent website link. These can be forged or seem very similar to the proper address of the known company, but even a single character's difference means a different website.
- A request for personal information such as username, password or bank details.
- You weren't expecting to get an email from the company that appears to have sent it.
- The entire text of the email is contained within an image rather than the usual text format.
- The image contains an embedded hyperlink which if clicked would divert to a bogus site.

**Be aware that scams and phishing attempts are not always in the form of an email, but can be a text message, phone call or social media contact for example. You can report suspicious contacts by emails or other methods to [Action Fraud](#). If you have inadvertently clicked on a link or provided your details, then please advise the IT Security team or your Local Counter Fraud Specialist at the earliest opportunity.**

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# Cyber security risk

## Remote working and new challenges

Unfortunately in times of uncertainty criminals will try to exploit vulnerability and confusion. As such we are seeing increases in cyber crime particularly utilising common social engineering techniques such as phishing, whaling and ransomware.



### What is phishing?

Phishing is when multiple individuals are targeted by a single scam. Typically, a blanket email is sent in the hope that some will reply with sensitive information, transfer funds or open rogue links or attachments.



### What is whaling?

Whaling targets a small group of individuals, usually senior executives or individuals who can authorise funds transfer. Typically a hacker will pose as a senior official and request personal information, bank detail changes or a large funds transfer.



### What is ransomware?

Ransomware is when hackers gain unauthorised access to a network and systems and take it over. They hold an organisation to ransom by blocking system access until a substantial payment is made.

### What challenges are organisations facing during Covid that make these threats more of a risk?

- Increased number of people are working from home and outside of normal working hours.
- Employees are using their own home IT infrastructure and in some cases personal email addresses.
- Employees could be printing and downloading commercially sensitive or personal data locally.
- Employees could be less vigilant and distracted given they are not in the office.
- Security on personal equipment and devices may not be as robust as office based infrastructures and networks.
- Cyber criminals are using Covid as a means of luring individuals into accessing sites and links.

### What safeguards can organisations put in place against cyber risk?

- Awareness and education is key – remind all users / employees of the IT security policy, what it covers and where to find it. This should include how to escalate concerns and incident reporting.
- Ensure all employees have completed the most up to date cyber awareness training. Run remote refresher training sessions.
- Consider running a covert phishing/whaling exercise whilst people are working at home to expose any weaknesses in controls and awareness.
- Ensure all employees are using corporate equipment (laptops, phones, etc) with latest patches and anti-virus updates applied.
- Reiterate that personal or commercially sensitive data should not be printed, downloaded or saved onto unencrypted removable media devices.

- If users find any corporate devices are running slower than normal or application systems not operating as normal they should inform IT immediately.
- Remind users not to open links or download apps onto corporate devices.
- Remind users that when they are on a video conference there is a possibility that someone could be recording the event.
- If employees are utilising home WIFI, ensure it is adequately secured and shipped passwords have been changed.
- Remind users that social media groups between employees should be used professionally as a record/log is maintained of the entire chat history.
- If a data breach is suspected inform IT immediately.

### For more information please contact:

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**OVERVIEW & SCRUTINY COMMITTEE WORK PROGRAMME**

**MEETINGS 2020/21**

Date	Meeting Time	Venue
<b>2020</b>		
Thursday 16 July	1400 hours	Via Zoom
Thursday 1 October	1400 hours	Service HQ
<b>2021</b>		
Thursday 7 January	1400 hours	Service HQ
Thursday 15 April	1400 hours	Service HQ

**WORK PROGRAMME 2020/21**

<b>Thursday 16 July 2020</b>			
Time	Agenda Item	Member/Officer	
1400 - 1630	Minutes of Overview and Scrutiny Committee Meeting 3 October 2019	Dan Snowdon	
	Election of Chairman of Committee		
	Appointment of Vice Chairman of Committee		
	<b>Overview</b> No agenda items		Annual Review of IRMP Performance presented to FA on 25 June 2020
	<b>Scrutiny</b> No agenda items		
	<b>Audit</b> Internal Audit Progress Report as at 2 April 2020	Deputy Chief Executive Officer	
	Governance – Fire Authority – Internal Audit Report	Deputy Chief Executive Officer	
	COVID-19 Alert Report – Fraud Risks	Deputy Chief Executive Officer	
	COVID-19 Alert Report – Email Scams	Deputy Chief Executive Officer	
	Cyber Security Risk Report	Deputy Chief Executive Officer	
	Work Programme 2020/21	Chairman	

<b>Thursday 1 October 2020</b>			
<b>Time</b>	<b>Agenda Item</b>	<b>Member/Officer</b>	
1400 - 1630	Minutes of Overview and Scrutiny Committee Meeting 16 July 2020	Dan Snowdon	
	<b><u>Overview</u></b> IRMP Performance Review	Service Transformation Manager	
	<b><u>Scrutiny</u></b> Member-led Review – Approach to Recruitment	Councillors Kindersley and Scutt	
	Member-led Review – Health and Wellbeing	Councillors Harford and Goodwin	
	<b><u>Audit</u></b> External Audit Plan 2020/21 Update	Deputy Chief Executive Officer	
	Internal Audit Strategy and Audit Plan 2020/21 Update	Deputy Chief Executive Officer	
	Work Programme 2020/21	Chairman	
<b>Thursday 7 January 2021</b>			
<b>Time</b>	<b>Agenda Item</b>	<b>Member/Officer</b>	
1400 - 1630	Minutes of Overview and Scrutiny Committee Meeting 1 October 2020		
	<b><u>Overview</u></b> IRMP Performance Review	Service Transformation Manager	
	<b><u>Scrutiny</u></b> TBC		
	<b><u>Audit</u></b> External Audit Plan 2020/21 Update	Assistant Chief Fire Officer BDO	
	Internal Audit Strategy and Audit Plan 2020/21 Update	Assistant Chief Fire Officer RSM	
	Work Programme 2020/21	Chairman	
<b>Thursday 15 April 2021</b>			
<b>Time</b>	<b>Agenda Item</b>	<b>Member/Officer</b>	
1400 - 1630	Minutes of Overview and Scrutiny Committee Meeting 7 January 2021		
	<b><u>Overview</u></b> IRMP Performance Review	Service Transformation Manager	
	<b><u>Scrutiny</u></b> TBC		
	<b><u>Audit</u></b> External Audit Plan 2020/21 Update	Assistant Chief Fire Officer BDO	
	Internal Audit Strategy and Audit Plan 2020/21 Update	Assistant Chief Fire Officer RSM	
	Work Programme 2020/21	Chairman	