



HEREFORD & WORCESTER Fire Authority

Audit and Standards Committee

AGENDA

Wednesday, 13 April 2016

10:30

Conference Suites

**Headquarters, 2 Kings Court, Charles Hastings Way,
Worcester, WR5 1JR**

ACTION ON DISCOVERING A FIRE

- 1 Break the glass at the nearest **FIRE ALARM POINT**.
(This will alert Control and other Personnel)
- 2 Tackle the fire with the appliances available – **IF SAFE TO DO SO**.
- 3 Proceed to the Assembly Point for a Roll Call –

CAR PARK OF THE OFFICE BUILDING ADJACENT TO THE CYCLE SHED TO THE LEFT OF THE ENTRANCE BARRIER TO 2 KINGS COURT.

- 4 Never re-enter the building – **GET OUT STAY OUT**.

ACTION ON HEARING THE ALARM

- 1 Proceed immediately to the Assembly Point

CAR PARK OF THE OFFICE BUILDING ADJACENT TO THE CYCLE SHED TO THE LEFT OF THE ENTRANCE BARRIER TO 2 KINGS COURT.

- 2 Close all doors en route. The senior person present will ensure all personnel have left the room.
- 3 Never re-enter the building – **GET OUT STAY OUT**.

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Toilets – please ask at reception.

ACCESS TO INFORMATION – YOUR RIGHTS. The press and public have the right to attend Local Authority meetings and to see certain documents. You have:

- the right to attend all Authority and Committee meetings unless the business to be transacted would disclose “confidential information” or “exempt information”;
- the right to film, record or report electronically on any meeting to which the public are admitted provided you do not do so in a manner that is disruptive to the meeting. **If you are present at a meeting of the Authority you will be deemed to have consented to being filmed or recorded by anyone exercising their rights under this paragraph;**
- the right to inspect agenda and public reports at least five days before the date of the meeting (available on our website: <http://www.hwfire.org.uk>);
- the right to inspect minutes of the Authority and Committees for up to six years following the meeting (available on our website: <http://www.hwfire.org.uk>); and
- the right to inspect background papers on which reports are based for a period of up to four years from the date of the meeting.

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WELCOME AND GUIDE TO TODAY’S MEETING. These notes are written to assist you to follow the meeting. Decisions at the meeting will be taken by the **Councillors** who are democratically elected representatives and they will be advised by **Officers** who are paid professionals. The Fire and Rescue Authority comprises 25 Councillors and appoints committees to undertake various functions on behalf of the Authority. There are 19 Worcestershire County Councillors on the Authority and 6 Herefordshire Council Councillors.

Agenda Papers - Attached is the Agenda which is a summary of the issues to be discussed and the related reports by Officers.

Chairman - The Chairman, who is responsible for the proper conduct of the meeting, sits at the head of the table.

Officers - Accompanying the Chairman is the Chief Fire Officer and other Officers of the Fire and Rescue Authority who will advise on legal and procedural matters and record the proceedings. These include the Clerk and the Treasurer to the Authority.

The Business - The Chairman will conduct the business of the meeting. The items listed on the agenda will be discussed.

Decisions - At the end of the discussion on each item the Chairman will put any amendments or motions to the meeting and then ask the Councillors to vote. The Officers do not have a vote.



HEREFORD & WORCESTER
HWFR
FIRE AND RESCUE SERVICE

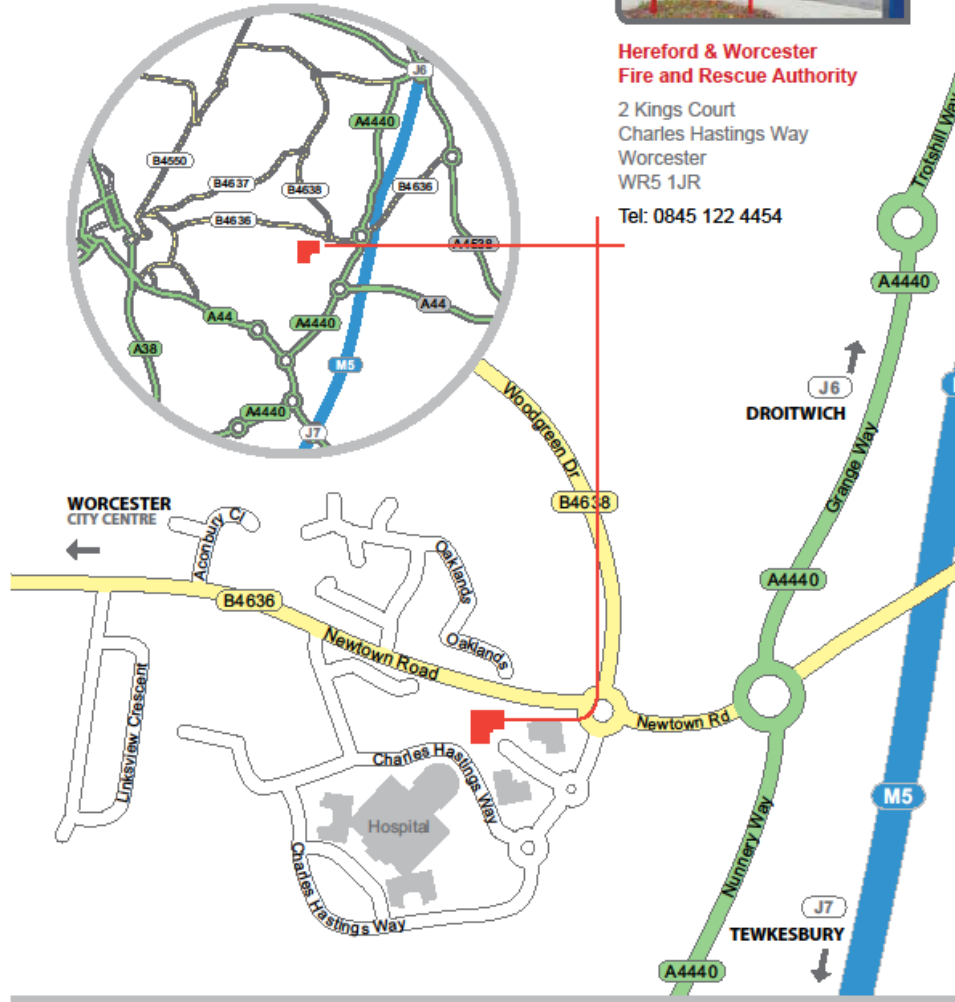
Service Headquarters



Hereford & Worcester Fire and Rescue Authority

2 Kings Court
Charles Hastings Way
Worcester
WR5 1JR

Tel: 0845 122 4454





Hereford & Worcester Fire Authority

Audit and Standards Committee

Wednesday, 13 April 2016, 10:30

Agenda

Councillors

Ms L R Duffy (Chairman), Mr G C Yarranton (Vice Chairman), Ms P Agar, Mr A Amos, Mr S C Cross, Mr W P Gretton, Ms K S Guthrie, Mrs A T Hingley, Mr R I Matthews, Professor J W Raine, Mr G J Vickery, Mr S D Williams,

No.	Item	Pages
1	Apologies for Absence To receive any apologies for absence.	
2	Named Substitutes To receive details of any Member of the Authority nominated to attend the meeting in place of a Member of the Committee.	
3	Declarations of Interest (if any) This item allows the Chairman to invite any Councillor to declare an interest in any of the items on this Agenda.	
4	Confirmation of Minutes To confirm the minutes of the Audit and Standards Committee meeting held on 18 January 2016	7 - 9
5	Internal Audit Monitoring Report 2015/2016 To provide the Committee with a progress update on the 2015/16 delivery plan.	10 - 20

6	External Audit Plan 2015/16	21 - 40
	To provide the Committee with the External Audit Plan for the year ended March 2016 which highlights any risks for Members to be aware of.	
7	Informing the Audit Risk Assessment	41 - 65
	To contribute towards effective communication between the Authority's external auditors and the Authority's Audit and Standards Committee. Highlighting areas where external auditors are required to make enquiries of the Audit and Standards Committee under Auditing Standards.	
8	Annual Report on Compliments/Complaints and Concerns 2015/2016	66 - 69
	To update the Committee with details of compliments, complaints and concerns made by the public about the Service over the past 12 months.	
9	Member Development Programme 2016/2017	70 - 73
	To provide Members with the draft Members Development Plan 2016/17 for approval.	



Hereford & Worcester Fire Authority

Audit and Standards Committee

Monday, 18 January 2016, 10:30

Minutes

Members Present: Ms K S Guthrie, Mrs A T Hingley, Mr G C Yarranton (Chairman), Ms P Agar, Mr A Amos, Mr S D Williams

Substitutes: none

Absent: none

Apologies for Absence: Ms L R Duffy, Mr W P Gretton, Mr G J Vickery, Mr R I Matthews, Professor J W Raine, Mr S C Cross

Declarations of Interest: none

32 Confirmation of Minutes

RESOLVED that the minutes of the Audit and Standards Committee held on 28 September 2015 be confirmed as a correct record and signed by the Chairman.

33 Annual Audit Letter

External Auditors, Grant Thornton UK LLP presented the report. An unqualified opinion on the Authority's 2014/15 financial statements and value for money conclusions were issued on 29 September 2015 and were considered to give a true and fair view of the Authority's financial position.

The External Auditor highlighted the following key messages arising in the Audit 2014/15

- i. Testing was conducted as planned and the audit of the accounts went well.
- ii. Officers prepared the accounts in accordance with the agreed timetable, and audit.
- iii. Working papers were good quality and officers were responsive to

questions. The External Auditor expressed appreciation for the continued excellent standard of work from officers and the team.

iv. The Authority has a realistic Medium Term Financial Plan which underpins the annual budget.

v. The Authority has put in place proper arrangements to secure value for money in its use of resources.

RESOLVED the Annual Audit Letter 2014/15 from the External Auditors, Grant Thornton UK LLP be noted.

34 External Audit Fee

The External Auditor summarised the scale fee for audit work and confirmed to Members that no additional fees outside the Audit Code had been incurred. Members discussed the significantly reduced fees and queried whether the fee in the past had been too high. The External Auditor explained to Members that following the demise of the Audit Commission, work outside of the key fundamental areas had been scaled back but that the audit was still conducted in accordance with the Audit Code of Practice and professional standards obligations of auditors. Members were reassured that fees are independently set and that any variation during the course of the audit has to also be independently agreed.

RESOLVED the External Audit Fee 2015/2016 from Grant Thornton UK LLP be noted.

35 Internal Audit Monitoring Report 2015/2016

The Head of Internal Audit Shared Service reported progress against the 2015/16 plan and highlighted to Members that of the three completed audits there are no high priority recommendations. The remaining two reports are close to completion and full report summaries will be presented at the next meeting.

The Chief Fire Officer emphasised to Members the strong and successful relationship that exists not only between the Fire Authority and the Auditors but also between the Internal and External Auditors themselves. He highlighted that it was a credit to all involved including Members that such robust professional conduct is continually maintained.

RESOLVED the Internal Audit Monitoring Report 2015/2016 be noted.

Whistleblowing Policy

In light of recently published best practice Members were advised of suggested amendments to the Whistleblowing Policy. Key changes focused on providing further clarity with regards to legal protection and guidance to staff in raising a concern.

[10:49 Derek Prodger entered the room]

Members were reassured that awareness sessions with managers and updates in the Service Bulletin would ensure that all staff are kept fully informed of the updates to the policy.

Following an ensuing discussion Members were reassured that measures are in place to offer all staff at whatever level a variety of disclosure options to make raising a concern as accessible as possible. Members congratulated Officers on the policy highlighting it as a model of best practice in this field.

***RESOLVED* the revised Whistleblowing Policy be approved.**

The Meeting ended at: 11:03

Signed:.....

Date:.....

Chairman

Hereford & Worcester Fire and Rescue Authority

Audit and Standards Committee

13th April 2016

Report of the Internal Auditor

5. Internal Audit Monitoring Report 2015/16

Purpose of report

1. To provide the Committee with a progress update on the 2015/16 plan delivery.
-

Recommendation

The Treasurer recommends that the report is noted.

Introduction and Background

2. The Authority is responsible for maintaining or procuring an adequate and effective internal audit of the activities of the Authority under the Accounts and Audit (England) Regulations 2015. This includes considering, where appropriate, the need for controls to prevent and detect fraudulent activity. These should also be reviewed to ensure that they are effective. This duty has been delegated to the Treasurer and Internal Audit is provided by Worcestershire Internal Audit Shared Service (WAISS). Management is responsible for the system of internal control and should set in place policies and procedures to ensure that the system is functioning correctly.

Objectives of Internal Audit

3. The Public Sector Internal Audit Standards 2013 defines internal audit as: “an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to

evaluate and improve the effectiveness of risk management, control and governance processes". WIASS is committed to conforming to the requirements of the Public Sector Internal Audit Standards.

Aims of Internal Audit

4. The objectives of WIASS are to:

- Examine, evaluate and report on the adequacy and effectiveness of internal control and risk management across the Fire Service and recommend arrangements to address weaknesses as appropriate;
- Examine, evaluate and report on arrangements to ensure compliance with legislation and the Fire Service's objectives, policies and procedures;
- Examine, evaluate and report on procedures that the Fire Service's assets and interests are adequately protected and effectively managed;
- Undertake independent investigations into allegations of fraud and irregularity in accordance with Fire Service's policies and procedures and relevant legislation; and
- Advise upon the control and risk implications of new systems or other organisational changes.

5. Internal audit has worked with external audit to try and avoid duplication of effort, provide adequate coverage for the 2015/16 financial year so that an internal audit opinion can be reached and support External Audit by carrying out reviews in support of the accounts opinion work.

Audit Planning

6. To provide audit coverage for 2015/16, an audit operational programme to be delivered by WIASS was discussed and agreed with the Authority's Section 151 Officer and Treasurer as well as Senior Management Board and was brought before Committee in September 2015 for consideration. The audit programme provides a total audit provision of 111 audit days; 92 operational and 19 management days.

Audit Delivery

7. 2015/16 audits commenced after the Committee had agreed the 2015/16 plan at the 28th September 2015 Committee.
8. To assist the Committee to consider assurance on the areas of work undertaken, an overall assurance level is given to each audit area based on a predetermined scale. Also, the findings are prioritised into 'high', 'medium' and 'low' within audit reports with all 'high' priority recommendations being reported before committee.

2015/16 Audits:

9. Since the Committee sitting on the 18th January 2016 five audits have been finalised and the summary outturn from those reviews is provided below.
10. **Payroll**
11. The review found overall a sound system of control in place. 'Significant' assurance has been applied in this area because over the payroll process starters, leavers and variations in pay is sound but there is still some progress to be made in relation to:
 - Reports produced directly from the payroll system;
 - Key Performance Indicators;
 - The codings on the main ledger import file; and
 - Historical data.
12. In relation to the Contract with Warwickshire County Council meetings are taking place. The reporting from the system is being undertaken as a project and in relation to this Hereford and Worcester Fire and Rescue Service will need to gain assurance that the reports have integrity and are accurate if they are to be used for Management Reporting and provision of Financial Information.
13. Warwickshire County Council is looking at using their Query Management System to ensure that payroll queries are dealt with in a timelier manner as currently targets within this area are not being met. Hereford and Worcester Fire

and Rescue Service for any Key Performance Indicator will need to have confidence in the reported figures, and, the data on which they are being based.

14. The coding issue will need to be resolved by the end of the Financial Year and this is being worked on however gross to net reconciliations are being undertaken and this is being reconciled even though it requires the use of journals. No line by line codings have been checked but the Services budget monitoring process would highlight any material/abnormal mispostings within the ledger.

15. There were no 'high' or 'medium' priority recommendations.

Audit Type: Full Systems Audit

Final Report Issued: 16th February 2016

Assurance: Significant

16. **Creditors**

17. The review found generally a sound system of control in place. 'Significant' assurance has been applied in this area because goods and services are generally authorised correctly and there is clear segregation of duties between the requisition and authorisation of goods and services. BACs payment controls are in place, and the TechnologyOne system includes standard reporting to meet the requirements of Her Majesty's Revenue and Customs' Real Time Information reporting, which is used by the authority to fulfil its obligations.
18. Payments tested during the audit were found to have been made within the 30 days of receipt of the invoice to the finance team, in line with 'The Late Payment of Commercial Debts 2013' Regulations, with the exception of disputed payments. A monthly report (BVPI8) is published on the authority's intranet for all staff, with delegation for any required action devolved to budget holders and monitored by the finance team. At the time of the audit, the most recent report (October 2015) showed performance close to the authority's 98% target.
19. A new system for monitoring disputed invoice payments has been incorporated, which regularly monitors the actions taken to resolve any issues, and ensures that the reasons for disputing payments are in accordance with requirements.

20. The review found the following areas of the system were working well:

- The I.T. controls for the Creditors function, including authorisation controls and limits.
- The timely payment of undisputed invoices.
- The process in place for monitoring disputed invoices.
- The separation of duties for raising and approving the purchase of goods/ services,

and, areas of the system where controls could be strengthened:

- The timely approval of purchase orders prior to receipt of invoiced goods.

21. There were no 'high' or 'medium' priority recommendations reported.

Audit Type: Full Systems Audit

Final Report Issued: 11th January 2016

Assurance: Significant

22. **Debtors**

23. The review found overall a sound system of control in place. 'Significant' assurance over the control environment has been applied in this area.

24. The review found areas that were working well included:

- Invoices being raised promptly.
- There was appropriate use of cancellation notes rather than credit notes and the access to the debtors system was appropriate and there were reasonable controls in place.
- IT controls in regard to the debtors system.
- Access to the financial system and the audit trail for this area.
- Authorisation of raising invoices

and, areas of the system where controls could be strengthened:

- Completing notes on the financial system to provide a better history to assist with debt recovery on accounts.

- Correct recovery routes followed in all instances.

25. There were no 'high' priority recommendations reported.

Audit Type: Full Systems Audit

Final Report Issued: 11th January 2016

Assurance: Significant

26. **Main Ledger, Budgetary Control**

27. The review found overall a sound system of control. 'Significant' assurance over the control environment has been applied to this area.

28. A new payroll system came into operation from 1st April 2015. Since this date there have been issues with the spreadsheet being provided by Warwickshire County Council (Payroll System provider) and with the coding structure within this (as indicated in the Payroll audit summary at paragraph 14). It has been necessary for the Finance Section to carry out some adjustments to the spreadsheet format and to carry out journals within the finance system to ensure that they have agreed gross to net figures. As yet it has not been possible to undertake a full codings check of the Payroll information within the main ledger. However monthly budget monitoring processes would highlight any material/abnormal variances with the actual payroll expenditure being reported. The Fire Service is having regular meetings with Warwickshire County Council to try and resolve these issues.

29. The review found the following areas of the system were working well:

- Bank, Accounts Payable, Accounts Receivable and Pensions Reconciliations are undertaken at appropriate frequency and in a timely manner.
- VAT returns completed quarterly in a timely manner and can be supported by appropriate documentation.
- Journals are authorised prior to being posted and the suspense account is appropriately monitored.
- Budgets are monitored monthly and variances are reported to Members on a quarterly basis,

and, the area of the system where control could be strengthened:

- Alignment of policies to day to day procedures

30. There were no 'high' or 'medium' priority recommendations reported.

Audit Type: Full Systems Audit

Final Report Issued: 11th January 2016

Assurance: Significant

31. **Fire Control Contingency Cash Float**

32. The audit was a limited scope review that concentrated solely on the Fire Control contingency cash float. 'Significant' assurance over the control environment has been applied in this area. The review found there is a generally sound system of internal control in place.

33. The review found the following areas of the system were working well included:

- The cash is held in a locked tin which is kept in a locked safe.
- Receipts are available for expenditure against the fund.

34. and, the area of the system where control could be strengthened

- Expenditure relating to previous years has not been recorded within the accounts

35. There were no 'high' or 'medium' priority recommendations reported.

Audit Type: Limited Systems Audit

Final Report Issued: 17th March 2016

Assurance: Significant

36. **On going Reviews**

37. Work continues in regard to other areas of the 2015/16 Plan. Reviews that are at draft report or clearance stage includes Human Resources, Stores/Operational Logistics and Risk Management, and, reviews continuing as at the end of February 2016 included ICT and Governance.

38. The summary results of these audits will be reported to the next Committee, however, it can be reported in the interim that there are no 'high' priority recommendations resulting from the work that has reached draft report stage.

Conclusion/Summary

39. The Internal Audit Plan for 2015/16 is progressing well and outcomes and assurance will continue to be reported to Committee until the plan is satisfied.
40. The H&WFRS and WIASS are continuing to work together to achieve internal audit partnership status for the H&WFRS.

Corporate Considerations

Resource Implications (identify any financial, legal, property or human resources issues)	There are financial issues that require consideration as there is a contract in place but not fully detailed in this report.
Strategic Policy Links (identify how proposals link in with current priorities and policy framework and if they do not, identify any potential implications).	None There are legal issues e.g. contractual and procurement that require consideration but are not fully detailed in this report as they are contained within the contract.
Risk Management / Health & Safety (identify any risks, the proposed control measures and risk evaluation scores).	Yes, whole report.
Consultation (identify any public or other consultation that has been carried out on this matter)	N/A – no policy change is recommended
Equalities (has an Equalities Impact Assessment been completed? If not, why not?)	N/A

Supporting Information

Appendix 1 – Internal Audit Plan overview

Appendix 2 – ‘High’ priority recommendations for completed audits including definitions

Contact Officer

Andy Bromage

Service Manager - Worcestershire Internal Audit Shared Service

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APPENDIX 1

HEREFORD AND WORCESTER FIRE & RESCUE SERVICE WORCESTERSHIRE INTERNAL AUDIT SHARED SERVICE INTERNAL AUDIT PLAN FOR 2015/16

Audit Area	Planned days 2015/16	Current Position	Preferred Audit Quarter
Accountancy & Finance Systems			
Main Ledger (inc Budgetary Control & Bank Rec.)	8	Complete ~ Final Report issued 11/01/16	Q3
Creditors	8	Complete ~ Final Report issued 11/01/16	Q3
Debtors	5	Complete ~ Final Report issued 11/01/16	Q3
Payroll & Pensions	13	Complete ~ Final Report issued 16/02/16	Q3
SUB TOTAL	34		
Corporate Governance (incl Health & Safety arrangements)			
Corporate Governance (Annual Statement)	16	Commenced	Q4
Computer Audit	10	Commenced	Q4
System / Management Arrangements			
Risk Management	8	Clearance	Q4
Stores/Operational Logistics	10	Clearance	Q4
Human Resources	9	Draft Report	Q4
Cash Floats/Imprest accounts	5	Complete ~ Final Report issued 17/03/16	Q3
SUB TOTAL	58		
General			
Follow up 2013/14 & 2014/15 Reports	7	On going	Q1 to Q4 inclusive
Advice & Guidance	1	On going	Q1 to Q4 inclusive
Audit Cttee & Mngt Reporting	11	On going	Q1 to Q4 inclusive
SUB TOTAL	19		
TOTAL CHARGEABLE	111		

Note: GAD has been not included ~ conformity to be provided by Worcestershire County Council.

'High' Priority Recommendations reported

In regard to the finalised reports for the 2015/16 audit programme there are no 'high' priority recommendations or significant risk areas to report as a result of the finalised reviews.

Report of the Treasurer

6. External Audit Plan 2015/16

Purpose of report

1. To consider the Audit Plan from Grant Thornton, the Authority's External Auditor, that sets out the work for the 2015/16 audit.
-

Recommendation

The Treasurer recommends that the Audit Commission's Audit Plan attached at Appendix 1 be noted.

Introduction and Background

2. The External Auditor is required to inform the Authority of the work they will undertake during an annual audit and this is submitted in the form of an Audit Plan.
3. The Audit Plan is based on the Grant Thornton's risk-based approach to audit planning.
4. Grant Thornton comply with the statutory requirements that govern their work in particular:
 - The Audit Commission Act 1998; and
 - The Code of Audit Practice for local government bodies.

Key Milestones and Deadlines

5. The Authority is required to prepare the accounting statements by 30 June 2015.
6. The Authority's Auditor aims to complete the work and issue the opinion and value for money conclusion by 30 September 2015.
7. The proposed timetable and planned outputs are included within the report which will be presented by Grant Thornton.

Conclusion/Summary

8. The Audit Plan sets out the work that will be undertaken during the 2015/16 audit. The Plan is based on Grant Thornton's risk-based approach to audit planning. However, the audit does not relieve the

management or the Audit Committee, as those charged with governance of their responsibilities.

Financial Considerations

Consideration	Yes/No	Reference in Report i.e. paragraph no.
There are financial issues that require consideration	No	

Legal Considerations

Consideration	Yes/No	Reference in Report i.e. paragraph no.
There are legal issues e.g. contractual and procurement, reputational issues that require consideration	No	

Additional Considerations

9. The table below sets out any additional issues arising from the proposals contained in this report and identifies the relevant paragraphs in the report where such issues are addressed.

Consideration	Yes/No	Reference in Report i.e. paragraph no.
Resources (e.g. Assets, ICT, Human Resources, Training & Development, Sustainability).	No	
Strategic Policy Links (e.g. IRMP, Authority Plan, Equality & Diversity, Partnerships, Environmental Impact).	No	
Risk Management / Health & Safety (e.g. risk management and control measures, risk register score).	No	
Consultation with Representative Bodies	No	

Supporting Information: Appendix 1 –Audit Plan

Background papers – none

Contact Officer: Martin Reohorn, Director of Finance & Assets (Treasurer)
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The Audit Plan for Hereford and Worcester Fire and Rescue Authority

Year ended 31 March 2016

March 2016

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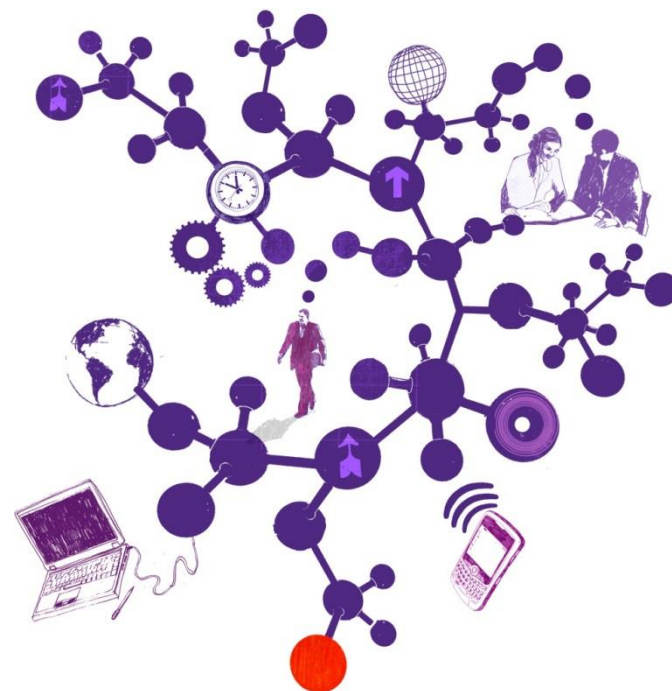
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11 March 2016

Dear Members of the Audit and Standards Committee

Audit Plan for Hereford and Worcester Fire and Rescue Authority for the year ending 31 March 2016

This Audit Plan sets out for the benefit of those charged with governance (in the case Hereford and Worcester Fire and Rescue Authority, the Audit and Standards Committee), an overview of the planned scope and timing of the audit, as required by International Standard on Auditing (UK & Ireland) 260. This document is to help you understand the consequences of our work, discuss issues of risk and the concept of materiality with us, and identify any areas where you may request us to undertake additional procedures. It also helps us gain a better understanding of the Authority and your environment. The contents of the Plan have been discussed with management.

We are required to perform our audit in line with the Local Audit and Accountability Act 2014 and in accordance with the Code of Practice issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General in April 2015.

Our responsibilities under the Code are to:

- give an opinion on the Fire Authority's financial statements
- satisfy ourselves the Fire Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

As auditors we are responsible for performing the audit, in accordance with International Standards on Auditing (UK & Ireland), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

Yours sincerely

Mark Stocks
Audit Partner

Chartered Accountants

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11. Communication of audit matters with those charged with governance	16

The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Authority or any weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

Understanding your business

In planning our audit we need to understand the challenges and opportunities the Authority is facing. We set out a summary of our understanding below.

Challenges/opportunities

1. Devolution

- The Autumn Statement 2015 also included proposals to devolve further powers to localities.

2. Blue light collaboration

- Responses to the Government's consultation paper 'Enabling closer working between the emergency services' from September 2015 are under review.
- It was announced on 5 January that responsibility for fire and rescue policy will transfer to the Home Office from CLG, in order to support this transformation.
- This change has taken place against a greater backdrop of joint working, including with ambulance and other services.
- With the support of a £2.38 million award from the Government's Transformation Fund, officers developed a proposal to create a new purpose built, multi-agency 'Blue Light' Hub to serve the Wyre Forest area to replace the three current fire stations.
- Officers will report to the Fire Authority on 16th June 2016 for approval of a preferred site, prior to the second phase of public consultation. Following consultation, the Fire Authority will be recommended to make a final decision on the chosen site.

3. Earlier closedown of accounts

- The Accounts and Audit Regulations 2015 require local government bodies to bring forward the approval and audit of financial statements to 31 May and 31 July respectively by the 2017/18 financial year.



Our response

- We will consider your plans as part of the local devolution agenda as part of our work in reaching our VFM conclusion.
- We are able to provide support and challenge to your plans based on our knowledge of devolution elsewhere in the country.

- We will monitor the impact of the changes from the Authority's perspective for our VFM conclusion.
- We will share our knowledge of how other Authorities are responding to these changes.

- We will work with you to identify areas of your accounts production where you can share in good practice with other authorities.
- We aim to complete all substantive work in our audit of your financial statements, and have an agreed Audit Findings Report, by 31 August 2016 as part of a phased approach to meeting the new deadlines.

Developments and other requirements relevant to your audit

In planning our audit we also consider the impact of key developments in the sector and take account of national audit requirements as set out in the Code of Audit Practice and associated guidance.

Developments and other requirements

1. Fair value accounting

- A new accounting standard on fair value (IFRS 13) has been adopted and applies for the first time in 2015/16.
- This will have a particular impact on the valuation of surplus assets within property, plant and equipment which are now required to be valued at fair value in line with IFRS 13 rather than the existing use value of the asset.
- Investment property assets are required to be carried at fair value as in previous years.
- There are a number of additional disclosure requirements of IFRS 13.



2. Corporate governance

- The Accounts and Audit Regulations 2015 require local authorities to produce a Narrative Statement, which reports on your financial performance and use of resources in the year, and replaces the explanatory foreword.
- You are required to produce an Annual Governance Statement (AGS) as part of your financial statements.



3. Joint arrangements

- There are increasing numbers of pooled budget arrangements and alternative delivery models which need to be appropriately accounted for in financial statements. The Authority is a partner in Place Partnership Limited (PPL).



3. Financial Pressures

- The outcome from the Local Government Finance settlement was broadly as per the MTFP, but more front loaded, meaning additional savings have to be made in the earlier years, which total £1.096m.
- The updated MTFP shows final budget gaps as: 2016/17 £41k; 2017/18 £393k; 2018/19 £1,363k; 2019/20 £2,166k.
- The forecast gap was £3.346m by 2019/20, which is now reduced to £2.166m.



Our response

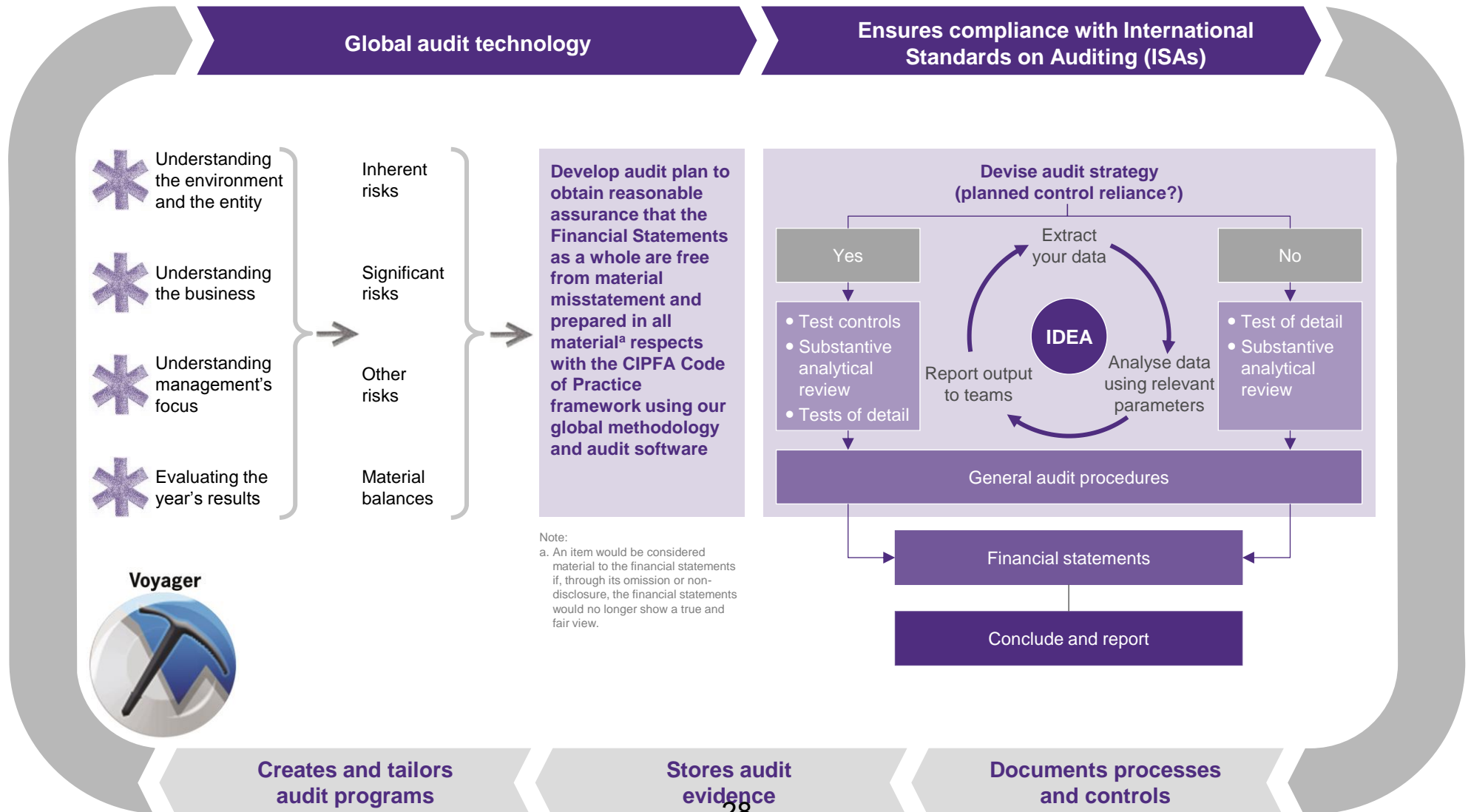
- We will keep the Authority informed of changes to the financial reporting requirements for 2015/16 through ongoing discussions and invitations to our technical update workshops.
- We will discuss this with you at an early stage, including reviewing the basis of valuation of any surplus assets and investment property, assets to ensure they are valued on the correct basis.
- We will review your draft financial statements to ensure you have complied with the disclosure requirements of IFRS 13.

- We will review your Narrative Statement to ensure it reflects the requirements of the CIPFA Code of Practice when this is updated, and make recommendations for improvement.
- We will review your arrangements for producing the AGS and consider whether it is consistent with our knowledge of the Authority and the requirements of CIPFA guidance.

- We have reviewed your proposals for accounting for PPL against the requirements of the CIPFA Code of Practice, and have agreed an appropriate treatment with you.

- We will review the Authority's performance against the 2015/16 budget, including consideration of performance against the savings plan as part of our work on the Value for Money conclusion.

Our audit approach



Materiality

In performing our audit, we apply the concept of materiality, following the requirements of International Standard on Auditing (UK & Ireland) (ISA) 320: Materiality in planning and performing an audit.

The standard states that 'misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements'.

As is usual in public sector entities, we have determined materiality for the statements as a whole as a proportion of the gross revenue expenditure of the Authority. For purposes of planning the audit we have determined overall materiality to be £645k (being 1.8% of gross revenue expenditure). We will consider whether this level is appropriate during the course of the audit and will advise you if we revise this.

Under ISA 450, auditors also set an amount below which misstatements would be clearly trivial and would not need to be accumulated or reported to those charged with governance because we would not expect that the accumulation of such amounts would have a material effect on the financial statements. "Trivial" matters are clearly inconsequential, whether taken individually or in aggregate and whether judged by any criteria of size, nature or circumstances. We have defined the amount below which misstatements would be clearly trivial to be £12.9k.

ISA 320 also requires auditors to determine separate, lower, materiality levels where there are 'particular classes of transactions, account balances or disclosures for which misstatements of lesser amounts than materiality for the financial statements as a whole could reasonably be expected to influence the economic decisions of users'.

We have identified the following items where separate materiality levels are appropriate:

Balance/transaction/disclosure	Explanation
Cash and cash equivalents	Although the balance of cash and cash equivalents is immaterial, all transactions made by the Authority affect the balance and it is therefore considered to be material by nature. We will apply a lower materiality figure of £64.5k to these disclosures.
Disclosures of officers' remuneration, salary bandings and exit packages in notes to the statements	Due to public interest in these disclosures and the statutory requirement for them to be made. We will apply a lower materiality figure of £10k to these disclosures.
Disclosure of auditors' remuneration in notes to the statements	Due to public interest in these disclosures and the statutory requirement for them to be made. We will apply a lower materiality figure of £10k to this disclosure.

Significant risks identified

'Significant risks often relate to significant non-routine transactions and judgmental matters. Non-routine transactions are transactions that are unusual, either due to size or nature, and that therefore occur infrequently. Judgmental matters may include the development of accounting estimates for which there is significant measurement uncertainty' (ISA 315).

In this section we outline the significant risks of material misstatement which we have identified. There are two presumed significant risks which are applicable to all audits under auditing standards (International Standards on Auditing – ISAs) which are listed below:

Significant risk	Description	Substantive audit procedures
The revenue cycle includes fraudulent transactions	Under ISA 240 there is a presumed risk that revenue may be misstated due to the improper recognition of revenue.	We have considered whether the presumed risk of fraud due to improper recognition of revenue applies for the audit of Hereford and Worcester FRA. Due to the immaterial level of external non grant revenues expected to be received in 2015/16 we have concluded that the presumed risk can be rebutted for authority revenues. Contributions to the Fire fighters pension fund have also been considered. There are arrangements in place for the reconciliation of Fire fighters pension contributions which are administered by the Authority's service providers for payroll and pension administration. We have concluded that the presumed risk can be rebutted for Fire fighters pension fund contributions.
Management over-ride of controls	Under ISA 240 there is a presumed risk that the risk of management over-ride of controls is present in all entities.	Work planned: <ul style="list-style-type: none"> • Review of accounting estimates, judgments and decisions made by management • Testing of journal entries • Review of unusual significant transactions.
Valuation of pension fund net liability	The Authority's Local Government Pension Scheme (LGPS) and Firefighters' pension fund assets and liabilities as reflected in its balance sheet represent significant estimates in the financial statements.	Work planned: <ul style="list-style-type: none"> • We will identify the controls put in place by management to ensure that the pension fund liability is not materially misstated. We will also assess whether these controls were implemented as expected and whether they are sufficient to mitigate the risk of material misstatement. • We will review the competence, expertise and objectivity of the actuaries who carried out your pension fund valuation. We will gain an understanding of the basis on which the valuation is carried out. • We will undertake procedures to confirm the reasonableness of the actuarial assumptions made. • We will review the consistency of the pension fund assets and liabilities and disclosures in notes to the financial statements with the actuarial reports from your actuaries.

Other risks

The auditor should evaluate the design and determine the implementation of the entity's controls, including relevant control activities, over those risks for which, in the auditor's judgment, it is not possible or practicable to reduce the risks of material misstatement at the assertion level to an acceptably low level with audit evidence obtained only from substantive procedures (ISA 315).

Other reasonably possible risks	Description	Work completed to date	Further work planned
Operating expenses	Completeness: Creditors understated or not recorded in the correct period	We have documented the processes and controls in place around the accounting for Operating expenses and carried out walkthrough tests to confirm the operation of controls.	Tests of detail on operating expenses included in the financial statements including: <ul style="list-style-type: none"> Review of calculation of significant accruals and other items Review of payments after the year end Testing a sample of operating expenses.
Employee remuneration	Completeness: Employee remuneration accruals understated	We have documented the processes and controls in place around the accounting for Employee remuneration and carried out walkthrough tests to confirm the operation of controls.	Tests of detail on employee remuneration including: <ul style="list-style-type: none"> Testing a sample of employee remuneration payments Agreement of employee remuneration disclosures in the financial statements to supporting evidence Review of the reconciliation between payroll and the general ledger Agreement of employee remuneration accrual in the financial statements to supporting evidence.
Fire fighters' pensions benefit payments	Completeness: Benefits incorrectly calculated/Liability understated.	We have documented the processes and controls in place around the accounting for Fire fighters' pensions benefit payments and carried out walkthrough tests to confirm operation of controls.	We will undertake tests of detail on Fire fighters' pensions benefit payments including: <ul style="list-style-type: none"> Testing on a sample of fire fighters' pensions benefit payments Agreement of pension disclosures in the financial statements to supporting evidence Substantive analytical procedures on the total pensions liability to ensure completeness of liability.

Results of interim audit work

Scope

As part of the interim audit work and in advance of our final accounts audit fieldwork, we have:

- considered the effectiveness of the Internal Audit function
- considered Internal Audit's work on the Authority's key financial systems
- undertaken walkthrough testing to confirm whether controls are implemented as per our understanding in areas where we have identified a risk of material misstatement
- undertaken early substantive testing of Employee remuneration and Operating expenses.

	Work performed	Conclusion/ Summary
Internal audit	<p>We have undertaken a high level review of Internal Audit's overall arrangements.</p> <p>We have reviewed Internal Audit's work on the Authority's key financial systems to date.</p>	<p>Overall, we have concluded that the Internal Audit service continues to provide an independent service to the Authority.</p> <p>We can take assurance from Internal Audit work in contributing positively to the internal control environment and overall governance arrangements at the Authority.</p> <p>Our review to date of Internal Audit work has not identified any weaknesses which impact on our audit approach or any issues which we wish to bring to your attention.</p>
Walkthrough testing	<p>Walkthrough tests in relation to the specific accounts assertion risks which we consider to present a risk of material misstatement to the financial statements for the following were completed at our interim site visit:</p> <ul style="list-style-type: none">• Employee remuneration – completeness• Operating expenses – completeness• Fire fighters' pension benefits payments – completeness	<p>From the work completed to date our work has not identified any weaknesses which impact on our audit approach.</p>

Results of interim audit work (continued)

	Work performed	Conclusion/ Summary
Journal entry controls	We have reviewed the Authority's journal entry policies as part of determining our journal entry testing strategy and have not identified any material weaknesses which are likely to adversely impact on the Authority's control environment or financial statements. We have also reviewed the Authority's journal entry procedures and we have not identified any procedures that would adversely impact on the Authority's control environment or financial statements.	From the work completed to date our work has not identified any weaknesses which impact on our audit approach.
Early substantive testing	<p>We have commenced our testing in the areas of:</p> <ul style="list-style-type: none">• Employee Remuneration• Operating Expenses• Other Revenues• Journals <p>Samples of transactions from each of these areas have been selected from the period April 2015 to January 2016 and will be tested before our post statements work begins.</p>	From the work completed to date our work has not identified any weaknesses which impact on our audit approach.

Value for Money

Background

The Local Audit & Accountability Act 2014 ('the Act') and the NAO Code of Audit Practice ('the Code') require us to consider whether the Authority has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the Value for Money (VfM) conclusion.

The National Audit Office (NAO) issued its guidance for auditors on value for money work in November 2015 [here](#).

The Act and NAO guidance state that for local government bodies, auditors are required to give a conclusion on whether the Authority has put proper arrangements in place.

The guidance identifies one single criterion for auditors to evaluate:

In all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people.

This is supported by three sub-criteria as set out below:

Sub-criteria	Detail
Informed decision making	<ul style="list-style-type: none">• Acting in the public interest, through demonstrating and applying the principles and values of good governance• Understanding and using appropriate cost and performance information to support informed decision making and performance management• Reliable and timely financial reporting that supports the delivery of strategic priorities• Managing risks effectively and maintaining a sound system of internal control.
Sustainable resource deployment	<ul style="list-style-type: none">• Planning finances effectively to support the sustainable delivery of strategic priorities and maintain statutory functions• Managing assets effectively to support the delivery of strategic priorities• Planning, organising and developing the workforce effectively to deliver strategic priorities.
Working with partners and other third parties	<ul style="list-style-type: none">• Working with third parties effectively to deliver strategic priorities• Commissioning services effectively to support the delivery of strategic priorities• Procuring supplies and services effectively to support the delivery of strategic priorities.

Value for Money (continued)

Risk assessment

We completed an initial risk assessment based on the NAO's guidance. In our initial risk assessment, we considered:

- our cumulative knowledge of the Authority, including work performed in previous years in respect of the VfM conclusion and the opinion on the financial statements.
- the findings of other inspectorates and review agencies.
- any illustrative significant risks identified and communicated by the NAO in its Supporting Information.
- any other evidence which we consider necessary to conclude on your arrangements.

We have identified significant risks which we are required to communicate to you. The NAO's Code of Audit Practice defines 'significant' as follows:

A matter is significant if, in the auditor's professional view, it is reasonable to conclude that the matter would be of interest to the audited body or the wider public. Significance has both qualitative and quantitative aspects. A significant risk can include areas where an auditor requires more information to confirm their conclusion.

We have identified two significant risks from our initial risk assessment. These are areas where we need additional information. We have detailed these on the next page.

Value for money (continued)

We set out below the significant risks we have identified as a result of our initial risk assessment and the work we propose to address these risks.

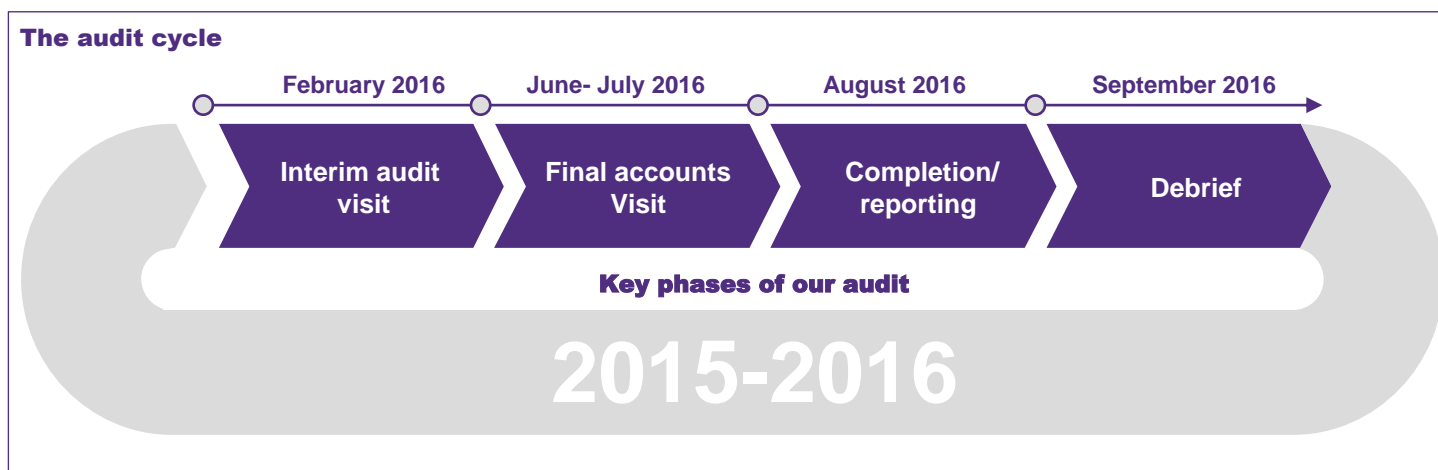
Significant risks	Link to sub-criteria	Work proposed to address
Excess staff The Authority has been forward thinking in temporarily reducing the workforce, and therefore wholetime pay budget, by seconding staff to other Authorities. For the 2015/16 financial year, the secondments allow the Authority to offset approximately £1,300k of wholetime uniformed staffing costs. With additional staff now being seconded and some staff transferring permanently as well as other unplanned leavers, the financial risk of returning staff is reduced. The Authority also has a reserve to mitigate this. However, there is still a financial risk around this.	This links to the Authority's arrangements for planning finances effectively to support the sustainable delivery of strategic priorities and using appropriate cost and performance information to support informed decision making.	We will review the project management and risk assurance frameworks established by the Authority to establish how it is identifying, managing and monitoring these risks.
MTFP gap The Authority recently approved an updated MTFP. This confirmed that final budget gaps will be: 2016/17 £41k; 2017/18 £393k; 2018/19 £1,363k; 2019/20 £2,166k. The forecast gap in the previous MTFP was £3.346m by 2019/20, so has come down by £1.2m. However, the gap is still significant for the Authority.	This links to the Authority's arrangements for planning finances effectively to support the sustainable delivery of strategic priorities and using appropriate cost and performance information to support informed decision making.	We will review the project management and risk assurance frameworks established by the Authority in respect of the more significant projects, to establish how the Authority is identifying, managing and monitoring these risks.

Reporting

The results of our VfM audit work and the key messages arising will be reported in our Audit Findings Report and Annual Audit Letter.

We will include our conclusion as part of our report on your financial statements which we will give by 30 September 2016.

Key dates



Date	Activity
February 2016	Planning site visit
March – April 2016	Interim Site Visit and Presentation of Audit Plan to Audit and Standards Committee
June – July 2016	Year end fieldwork
TBC	Audit findings clearance meeting with the Director of Finance & Assets (Treasurer)
27 September 2016	Report audit findings to the Audit and Standards Committee
By 30 September 2016	Sign report on financial statements and Value for Money conclusion
November 2016	Issue Annual Audit letter

Fees and independence

Fees

	£
Authority audit	32,872
Total	32,872

Fees for other services

Service	Fees £
None	Nil

Our fee assumptions include:

- Our fees are exclusive of VAT
- Supporting schedules to all figures in the accounts are supplied by the agreed dates and in accordance with the agreed upon information request list
- The scope of the audit, and the Authority and its activities have not changed significantly
- The Authority will make available management and accounting staff to help us locate information and to provide explanations

Independence and ethics

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Auditing Practices Board's Ethical Standards and therefore we confirm that we are independent and are able to express an objective opinion on the financial statements.

Full details of all fees charged for audit and non-audit services will be included in our Audit Findings report at the conclusion of the audit.

We confirm that we have implemented policies and procedures to meet the requirement of the Auditing Practices Board's Ethical Standards.

Communication of audit matters with those charged with governance

International Standards on Auditing (ISA) 260, as well as other ISAs, prescribe matters which we are required to communicate with those charged with governance, and which we set out in the table opposite.

This document, The Audit Plan, outlines our audit strategy and plan to deliver the audit, while The Audit Findings will be issued prior to approval of the financial statements and will present key issues and other matters arising from the audit, together with an explanation as to how these have been resolved.

We will communicate any adverse or unexpected findings affecting the audit on a timely basis, either informally or via a report to the Authority.

Respective responsibilities

This plan has been prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission (www.audit-commission.gov.uk).

We have been appointed as the Authority's independent external auditors by the Audit Commission, the body responsible for appointing external auditors to local public bodies in England. As external auditors, we have a broad remit covering finance and governance matters.

Our annual work programme is set in accordance with the Code of Audit Practice ('the Code') issued by the Audit Commission and includes nationally prescribed and locally determined work. Our work considers the Authority's key risks when reaching our conclusions under the Code.

It is the responsibility of the Authority to ensure that proper arrangements are in place for the conduct of its business, and that public money is safeguarded and properly accounted for. We have considered how the Authority is fulfilling these responsibilities.

Our communication plan	Audit plan	Audit findings
Respective responsibilities of auditor and management/those charged with governance	✓	
Overview of the planned scope and timing of the audit. Form, timing and expected general content of communications	✓	
Views about the qualitative aspects of the entity's accounting and financial reporting practices, significant matters and issue arising during the audit and written representations that have been sought		✓
Confirmation of independence and objectivity	✓	✓
A statement that we have complied with relevant ethical requirements regarding independence, relationships and other matters which might be thought to bear on independence.	✓	✓
Details of non-audit work performed by Grant Thornton UK LLP and network firms, together with fees charged.		
Details of safeguards applied to threats to independence		
Material weaknesses in internal control identified during the audit		✓
Identification or suspicion of fraud involving management and/or others which results in material misstatement of the financial statements		✓
Non compliance with laws and regulations		✓
Expected modifications to the auditor's report, or emphasis of matter		✓
Uncorrected misstatements		✓
Significant matters arising in connection with related parties		✓
Significant matters in relation to going concern		✓



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Report of the Treasurer

7. Informing the Audit Risk Assessment 2015/16

Purpose of report

1. To make Members aware of the Audit Risk Assessment carried out by Grant Thornton UK LLP, the Authority's External Auditor, in deriving the External Audit Plan.
-

Recommendation

The Treasurer recommends that the External Auditor's "Informing the Audit Risk Assessment", attached at Appendix 1, be noted.

Introduction and Background

2. In setting out the Audit Plan, Grant Thornton takes a risk-based approach to audit planning.
3. Appendix 1 contains details of the identified risks, both specific and generic, and management responses.
4. This information is not new but prior to 2012/13 it was dealt with in correspondence between the Auditor, Chair of the Audit Committee, Treasurer and Monitoring Officer.
5. It is now considered that to bring the information to the attention of all Committee Members further enhances the openness of governance.

Conclusion/Summary

6. There are no specific risks highlighted that are abnormal, or which cause the Treasurer or External Auditor particular concern.

Corporate Considerations

Resource Implications (identify any financial, legal, property or human resources issues)	No
Strategic Policy Links (identify how proposals link in with current priorities and policy framework and if they do not, identify any potential implications).	No
Risk Management / Health & Safety (identify any risks, the proposed control measures and risk evaluation scores).	No
Consultation (identify any public or other consultation that has been carried out on this matter)	No
Equalities (has an Equalities Impact Assessment been completed? If not, why not?)	n/a

Supporting Information

Appendix 1 – Informing the Audit Risk Assessment

Contact Officer

Martin Reohorn, Treasurer

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Informing the audit risk assessment for Hereford and Worcester Fire and Rescue Authority

Year ended

31 March 2016

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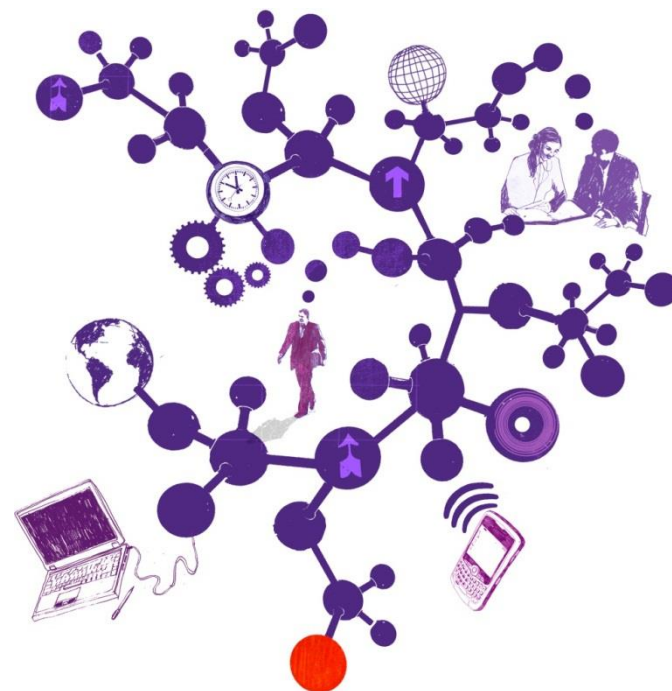
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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect your business or any weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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Purpose

The purpose of this report is to contribute towards the effective two-way communication between the Authority's external auditors and the Authority's Audit and Standards Committee, as 'those charged with governance'. The report covers some important areas of the auditor risk assessment where we are required to make inquiries of the Audit and Standards Committee under auditing standards.

Background

Under International Standards on Auditing (UK and Ireland) (ISA(UK&I)) auditors have specific responsibilities to communicate with the Audit and Standards Committee. ISA(UK&I) emphasise the importance of two-way communication between the auditor and the Audit and Standards Committee and also specify matters that should be communicated.

This two-way communication assists both the auditor and the Audit and Standards Committee in understanding matters relating to the audit and developing a constructive working relationship. It also enables the auditor to obtain information relevant to the audit from the Audit and Standards Committee and supports the Audit and Standards Committee in fulfilling its responsibilities in relation to the financial reporting process.

Communication

As part of our risk assessment procedures we are required to obtain an understanding of management processes and the Audit and Standards Committee's oversight of the following areas:

- fraud
- laws and regulations
- going concern
- accounting estimates
- related parties.

This report includes a series of questions on each of these areas and the response we have received from the Authority's management. The Audit and Standards Committee should consider whether these responses are consistent with its understanding and whether there are any further comments it wishes to make.

Fraud

Issue

Matters in relation to fraud

ISA(UK&I)240 covers auditors responsibilities relating to fraud in an audit of financial statements.

The primary responsibility to prevent and detect fraud rests with both the Audit and Standards Committee and management. Management, with the oversight of the Audit and Standards Committee, needs to ensure a strong emphasis on fraud prevention and deterrence and encourage a culture of honest and ethical behaviour. As part of its oversight, the Audit and Standards Committee should consider the potential for override of controls and inappropriate influence over the financial reporting process.

As the Authority's external auditor, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error. We are required to maintain professional scepticism throughout the audit, considering the potential for management override of controls.

As part of our audit risk assessment procedures we are required to consider risks of fraud. This includes considering the arrangements management has put in place with regard to fraud risks including:

- assessment that the financial statements could be materially misstated due to fraud
- process for identifying and responding to risks of fraud, including any identified specific risks
- communication with the Audit and Standards Committee regarding its processes for identifying and responding to risks of fraud
- communication to employees regarding business practices and ethical behaviour.

We need to understand how the Audit and Standards Committee oversees the above processes. We are also required to make inquiries of both management and the Audit and Standards Committee as to their knowledge of any actual, suspected or alleged fraud. These areas have been set out in the fraud risk assessment questions below together with responses from the Authority's management.

Fraud risk assessment

Question	Management response
<p>Has the Authority assessed the risk of material misstatement in the financial statements due to fraud or error?</p> <p>What are the results of this process?</p>	<p>Yes –</p> <p>By staffing the finance function of the Authority with appropriately professionally qualified and experienced officers, who adhere to both organisational ethics and a professional ethics framework.</p> <p>By establishing control systems to reduce risk through financial regulations and standing orders and financial instructions.</p> <p>By regular budget monitoring reports to highlight any unusual movements.</p> <p>By understanding and comparing the underlying position with prior years.</p>
<p>What processes does the Authority have in place to identify and respond to risks of fraud?</p>	<p>Notice is taken in reference to regular National Bulletins from government and professional bodies notifying cases of specific issues. The National Fraud Initiative (NFI) is fully reviewed and no matches have been found in the last 8 years. The Authority has access to Internal Audit in any case of suspected fraud. If there is any previous level of fraud experience it will influence the direction of assessments undertaken.</p>
<p>Have any specific fraud risks, or areas with a high risk of fraud, been identified and what has been done to mitigate these risks?</p>	<p>None.</p>
<p>Are internal controls, including segregation of duties, in place and operating effectively?</p> <p>If not, where are the risk areas and what mitigating actions have been taken?</p>	<p>Yes.</p> <p>n/a</p>

Fraud risk assessment (continued)

Question	Management response
Are there any areas where there is a potential for override of controls or inappropriate influence over the financial reporting process (for example because of undue pressure to achieve financial targets) ?	No areas considered to be high risk.
Are there any areas where there is a potential for misreporting override of controls or inappropriate influence over the financial reporting process ?	No areas considered to be high risk.
How does the Audit and Standards Committee exercise oversight over management's processes for identifying and responding to risks of fraud and breaches of internal control? What arrangements are in place to report fraud issues and risks to the Audit and Standards Committee?	<p>The Audit and Standards Committee receives reports from Internal Audit on compliance with internal controls against a risk based plan approved by the Committee. In addition, the Committee receives a regular update on governance arrangements to provide assurance that intended controls are working. This is done through regular review of and adherence to:</p> <ul style="list-style-type: none"> Code of Corporate Governance – Committee Structure & Role of Members Standing Orders for the conduct of business and committee process Scheme of Delegation to Officers Standing Orders for the regulation of contracts Financial Regulations Members allowance scheme Member development programme Whistleblowing Policy Protocol for Member/Officers relations Gifts and hospitality register Register of interests for officers Protocol on the use of Authority resources by Members Anti-fraud and Corruption Policy Money Laundering Policy

Fraud risk assessment (continued)

Question	Management response
How does the Authority communicate and encourage ethical behaviour of its staff and contractors?	Anti-Money Laundering, Anti-Fraud and Corruption, Ethical Framework and Code of Conduct, and Confidential Reporting (Whistleblowing) Policies information are on the staff intranet. These policies are always current, but it is practice to bring them to the attention of staff on an annual basis. As part of the induction process both members and officers are given documentation of a code of conduct setting out key views and instructions on aspects of the business function; this is supported by training at budget-holders meetings and ethical behaviour instruction where appropriate, plus the distribution of relevant leaflets which are subject specific.
How do you encourage staff to report their concerns about fraud? Have any significant issues been reported ?	Confidential Reporting (Whistleblowing) Policy. None.
Are you aware of any related party relationships or transactions that could give rise to risks of fraud ?	No – the nature of the transactions with related parties do not tend to lend themselves to risk.
Are you aware of any instances of actual, suspected or alleged fraud, either within the Authority as a whole or within specific departments since 1 April 2015?	No.
Are you aware of any whistleblower reports or reports under the Bribery Act since 1 April 2015? If so, how has the Audit and Standards Committee responded to these ?	No. n/a

Laws and regulations

Issue
<p>Matters in relation to laws and regulations</p> <p>ISA(UK&I)250 requires us to consider the impact of laws and regulations in an audit of the financial statements.</p> <p>Management, with the oversight of the Audit and Standards Committee, is responsible for ensuring that the Authority's operations are conducted in accordance with laws and regulations including those that determine amounts in the financial statements.</p> <p>As auditor, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error, taking into account the appropriate legal and regulatory framework. As part of our risk assessment procedures we are required to make inquiries of management and the Audit and Standards Committee as to whether the entity is in compliance with laws and regulations. Where we become aware of information of non-compliance or suspected non-compliance we need to gain an understanding of the non-compliance and the possible effect on the financial statements.</p> <p>Risk assessment questions have been set out below together with responses from management.</p>

Impact of laws and regulations

Question	Management response
What arrangements does the Authority have in place to prevent and detect non-compliance with laws and regulations ?	<p>The Authority has appointed a Monitoring Officer and a Treasurer, both of whom are responsible for ensuring all applicable statutes and regulations are complied with. The Monitoring Officer will report to the Authority if he/she considers any proposal or decision to be unlawful.</p> <p>The Treasurer is required to report to the Authority if a decision has been made or is about to be made that involves incurring unlawful expenditure or any unlawful action in relation to the financial accounts.</p> <p>Legal, financial and risk considerations are highlighted in reports to the Authority and its Committees</p> <p>The Authority has a Whistleblowing Policy in place to enable staff to raise concerns regarding malpractice. In addition, the Authority's constitution incorporates Financial Regulations, Standing Orders for the Regulation of Contracts, Standing Orders for the Conduct of Business, the Scheme of Delegations to Officers and the local Code of Conduct for Authority Members to ensure business is conducted in compliance with existing law and regulations.</p>

Impact of laws and regulations (continued)

Question	Management response
How does management gain assurance that all relevant laws and regulations have been complied with ?	<p>The Monitoring Officer and Treasurer provide advice to the Senior Management Board on compliance with relevant laws and regulations.</p> <p>Internal Audit examine, evaluate and report on arrangements to ensure compliance with legislation and regulations, recommending to management any arrangements to address weaknesses, as necessary.</p> <p>The Strategic Risk Register sets out risk priorities, which will include any potential for changes to existing legislation and regulations and subsequent actions needed to be taken by management.</p> <p>There is an established process for developing Service Policies and Instructions to ensure staff comply with relevant laws and regulations.</p> <p>Lead officers and key staff are in place to ensure changes in statute and regulations are complied with. For example Finance, Human Resources, Committee & Members' Services, Data Management, Asset Management, Fire Safety.</p>

Impact of laws and regulations (continued)

Question	Management response
How is the Audit and Standards Committee provided with assurance that all relevant laws and regulations have been complied with ?	<p>The Monitoring Officer and Treasurer provide advice to the Audit and Standards Committee on compliance with relevant laws and regulations.</p> <p>The Committee is responsible for the approval of the Annual Governance Statement and the review of the related assurances which set out the system of internal control and detail the policies and procedures in place. This provides the Committee with assurance that management arrangements are in place for identifying and responding to changes in law and regulations and highlights any significant governance issues arising as a result of such changes.</p> <p>Internal Auditors' reports to the Audit and Standards Committee incorporate issues relating to compliance with legislation and regulations, where appropriate.</p>
Have there been any instances of non-compliance or suspected non-compliance with laws and regulations since 1 April 2015, or earlier with an on-going impact on the Authority's 2015/16 financial statements ?	None.

Impact of laws and regulations (continued)

Question	Management response
What arrangements does the Authority have in place to identify, evaluate and account for litigation or claims ?	<p>The Strategic Risk Register sets out risk priorities, which would include any potential for litigation or claims and subsequent actions needed to be taken by management.</p> <p>The Authority also has arrangements in place such as the Service Complaints Policy, Grievance Policy and Whistleblowing Policy that can identify potential litigation or claims.</p> <p>The Authority has delegated the Clerk (Monitoring Officer) to decide the action to be taken in respect of legal proceedings and other matters involving the Authority. The Authority has arrangements in place for insurance to protect against costs associated with litigation and claims.</p> <p>The Treasurer has responsibility to account for litigation or claims in the annual accounts that are considered by Audit and Standards Committee and subject to external audit.</p>
Is there any actual or potential litigation or claims that would affect the financial statements ?	None.
Have there been any reports from other regulatory bodies, such as HM Revenues and Customs which indicate non-compliance ?	None.

Going Concern

Issue

Matters in relation to going concern

ISA(UK&I)570 covers auditor responsibilities in the audit of financial statements relating to management's use of the going concern assumption in the financial statements.

The going concern assumption is a fundamental principle in the preparation of financial statements. Under this assumption entities are viewed as continuing in business for the foreseeable future. Assets and liabilities are recorded on the basis that the entity will be able to realise its assets and discharge its liabilities in the normal course of business.

Going concern considerations have been set out below and management has provided its response.

Going concern considerations

Question	Management response
Does the Authority have procedures in place to assess the Authority's ability to continue as a going concern ?	The Authority is established by statutory regulations and remains a going concern as a consequence.
Is management aware of the existence of other events or conditions that may cast doubt on the Authority's ability to continue as a going concern ?	No.
Are arrangements in place to report the going concern assessment to the Audit and Standards Committee ?	Yes.
Are the financial assumptions in that report (e.g. future levels of income and expenditure) consistent with the Authority's Business Plan and the financial information provided to the Authority throughout the year ?	MTFP is based on realistic assumptions which do not comprise the 'Going Concern assumptions'.
Are the implications of statutory or policy changes appropriately reflected in the Business Plan, financial forecasts and report on going concern ?	Yes.
Have there been any significant issues raised with the Audit and Standards Committee during the year which could cast doubts on the assumptions made ? (Examples include adverse comments raised by internal audit regarding financial performance or significant weaknesses in systems of financial control).	No – Internal Audit Reports have been satisfactory.

Going concern considerations (continued)

Question	Management response
Does a review of available financial information identify any adverse financial indicators including negative cash flow ? If so, what action is being taken in improve financial performance ?	Budget gaps identified in MTFP – areas for reduction to be agreed by the new FRA from June on.
Does the Authority have sufficient staff in post, with the appropriate skills and experience, particularly at senior manager level, to ensure the delivery of the Authority's objectives ? If not, what action is being taken to obtain those skills ?	Yes.

Related Parties

Issues

Matters in relation to Related Parties

Fire and Rescue Authorities are required to comply with IAS 24 and disclose transactions with entities/individuals that would be classed as related parties. These may include:

- entities that directly, or indirectly through one or more intermediaries, control, or are controlled by the authority (i.e. subsidiaries);
- associates;
- joint ventures;
- an entity that has an interest in the authority that gives it significant influence over the authority;
- key management personnel, and close members of the family of key management personnel, and
- post-employment benefit plans (pension fund) for the benefit of employees of the authority, or of any entity that is a related party of the authority.

A disclosure is required if a transaction (or series of transactions) is material on either side, i.e. if a transaction is immaterial from the Authority perspective but material from a related party viewpoint then the Authority must disclose it.

ISA (UK&I) 550 requires us to review your procedures for identifying related party transactions and obtain an understanding of the controls that you have established to identify such transactions. We will also carry out testing to ensure the related party transaction disclosures you make in the financial statements are complete and accurate.

Question	Management response
What controls does the Authority have in place to identify, account for and disclose related party transactions and relationships ?	Individual related party disclosures by senior staff and members, and awareness of major contracts.

Accounting estimates

Issue

Matters in relation to accounting estimates

Fire and Rescue Authorities apply appropriate estimates in the preparation of their financial statements. ISA (UK&I) 540 sets out requirements for auditing accounting estimates. The objective is to gain evidence that the accounting estimates are reasonable and the related disclosures are adequate.

Under this standard we have to identify and assess the risks of material misstatement for accounting estimates by understanding how the Authority identifies the transactions, events and conditions that may give rise to the need for an accounting estimate.

Accounting estimates are used when it is not possible to measure precisely a figure in the accounts. We need to be aware of all estimates that the Authority is using as part of its accounts preparation; these are detailed in appendix 1 to this report. The audit procedures we conduct on the accounting estimate will demonstrate that:

- the estimate is reasonable; and
- estimates have been calculated consistently with other accounting estimates within the financial statements.

We would ask the Audit and Standards Committee to satisfy itself that the arrangements for accounting estimates are adequate.

Question	Management response
Are the management arrangements for the accounting estimates, as detailed in Appendix A reasonable ?	Yes.
How is the Audit and Standards Committee provided with assurance that the arrangements for accounting estimates are adequate ?	By sight of the assumption methodologies before accounts are prepared.

Appendix A Accounting Estimates

Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether Management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
Property valuations	Property valuations are made by the external valuer from Place Partnership Limited.	Valuer notified of changes to the estate from the prior year.	Use the external valuer (RICS qualified) from Place Partnership Limited.	Valuations are made in-line with the CIPFA Code of Practice guidance - reliance on expert.	No
Estimated remaining useful lives of PPE	Assets are assigned to asset categories with appropriate asset lives.	Consistent asset lives applied to each asset category.	Use the external valuer (RICS qualified) from Place Partnership Limited.	The useful lives of property are recorded in accordance with the recommendations of the external RICS qualified valuer.	No
Depreciation	Depreciation is provided for on property plant and equipment with a finite useful life on a straight-line basis.	Consistent application of depreciation method across assets.	No	The length of the life is determined at the point of acquisition or revaluation.	No

Appendix A Accounting Estimates (Continued)

Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether Management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
Impairments	Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.	Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired.	Use the external valuer (RICS qualified) from Place Partnership Limited.	Valuations are made in-line with the CIPFA Code of Practice guidance - reliance on expert.	No
Non adjusting events - events after the balance sheet date	The Authority follows the requirements of the CIPFA Code of Practice.	The Treasurer is notified by the Chief Accountant.	This would be considered on individual Circumstances.	This would be considered on individual circumstances.	No

Appendix A Accounting Estimates (Continued)

Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether Management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
Measurement of Financial Instruments	Measurements are obtained from appropriate sources. The Authority follows the requirements of the CIPFA Code of Practice.	The financial instruments are measured by the Chief Accountant and the accounts reviewed by the Treasurer .	No	The measurements are based upon the best information held at the current time and are provided by experts in their field.	No
Creditor accruals	Accruals are estimated by reviewing goods and services received prior to the end of the financial year for which an invoice has not been received.	The date of receipt of the goods and services is used in the estimation of the accrual.	No	The use of actual dates of receipt of goods and services gives a low degree of uncertainty.	No
Pension Fund Actuarial gains/losses	The actuarial gains and losses figures are calculated by the two actuarial experts (Mercers and Government Actuary Department) These figures are based on making % adjustments to the closing values of assets/liabilities.	For the Firefighters' pension scheme interim and final submissions made to the actuary. The Authority undertakes testing on the data prior to submission to the actuary and responds to queries raised by the actuary on the submission. For the LGPS the Authority responds to queries raised by the administering authority Worcestershire County Council.	The Authority are provided with an actuarial report by Mercers (LGPS) and Government Actuary Department (Firefighters' Pension Fund)	The nature of these figures forecasting into the future are based upon the best information held at the current time and are developed by experts in their field.	No

Appendix A Accounting Estimates (Continued)

Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether Management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
Provisions for liabilities	Provisions are made where an event has taken place that gives the Authority a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation. Provisions are charged as an expense line in the CI&ES in the year that the Authority becomes aware of the obligation, and are measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties	Charged in the year that the Authority becomes aware of the obligation	No	Estimated settlements are reviewed at the end of each financial year – where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service. Where some or all of the payment required to settle a provision is expected to be recovered from another party (e.g. from an insurance claim), this is only recognised as income if it is virtually certain that reimbursement will be received by the Authority	No



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Report of the Head of Legal Services

8. Annual Compliments, Complaints and Concerns 2015/16 Report

Purpose of report

1. To update the Committee with details of compliments, complaints and concerns made by the public about the Service over the past 12 months.
-

Recommendations

It is recommended that the Committee notes that during the period 1 April 2015 to 31 March 2016:

- i) a total of 120 compliments and donations, 26 complaints and concerns about the Service were received from the public; and***
- ii) none of the complainants appealed regarding the response provided and no complaints were sent to the Local Government Ombudsman for investigation.***

Introduction and Background

2. It is important that the Authority has good corporate governance arrangements to ensure services are run in an open and accountable manner. The role of the Committee includes the monitoring and review of the Authority's corporate governance arrangements, which includes responsibility to consider the process and review of compliments, complaints and concerns made by the public about the Service.

Complaints and Concerns Received 1 April 2015 to 31 March 2016

3. The Service received a total of 48 complaints and concerns from the public, with 26 being concerned with Service activities and 22 concerning activities carried out by other organisations or individuals. Following investigation by officers, 15 of the complaints about the Service were upheld, a summary is set out overleaf.

Summary of complaints upheld

Issue	Number of complaints upheld	Outcome
Driving standards	4	Internal investigations resulting in staff reminders and revisit of rules and expectations.
Nuisance caused by Fire Service facilities	3	Apology and remedial action taken.
Confidentiality at or post incident	2	Internal investigations resulting in revisit and reminders of confidentiality protocol at and post incident.
Property damage	2	Apology and reimbursement
Poor service	2	1 x Apology 1 x remedial action adding property to electronic mapping system.
Sharing/publishing of incident photographs	1	Remedial action taken. Review of training and policies, whole staff reminder and revisit of rules and expectations.
Staff protocol	1	Apology and remedial action taken reminders to staff about using I.D when engaging with the public.

4. None of the complainants appealed to the Assistant Chief Fire Officer regarding dissatisfaction with the response provided and no complaints were sent to the Local Government Ombudsman.
5. It should be noted that the complaints and concerns received regarding the responsibilities of other organisations or individuals included concerns over poor fire safety at business and residential premises and the potential lack of access to properties in an emergency.

All complaints and concerns are acknowledged within 3 working days of receipt and all but one received a response within 10 working days. The single complaint that missed the 10 day deadline was due to a server glitch preventing the email from sending. The deadline was missed by one day.

Compliments and Donations Received 1 April 2015 to 31 March 2016

6. The Service received 120 compliments and donations during this period and it should be noted that the majority (49) came following Home Fire Safety Checks or Fire Service attendance at events. There were 19 following attendance at fires or road traffic collisions with the remainder noting miscellaneous compliments from animal and lift rescues to the removal of dangerous signage.

Conclusion/Summary

7. The role of the Audit and Standards Committee includes the monitoring and review of the Authority's corporate governance arrangements. This includes responsibility for considering the process with regards to compliments, complaints and concerns made by the public. This process was last reviewed on 16 April 2014 and was considered to be robust and fit for purpose. There have been no significant issues that have arisen since this date and it has not been necessary to make any changes in Service delivery.
8. Your officers are satisfied that there are no significant levels of recurring themes or trends in the concerns and complaints being reported to give any cause for concern.

Corporate Considerations

Resource Implications (identify any financial, legal, property or human resources issues)	The complaints, concerns and compliments process uses existing resources. Compensation payments for damage to property have been required. This sum totalled £450.
Strategic Policy Links (identify how proposals link in with current priorities and policy framework and if they do not, identify any potential implications).	The complaints, concerns and compliments process links in with the Authority's Code of Corporate Governance.
Risk Management / Health & Safety (identify any risks, the proposed control measures and risk evaluation scores).	The Audit & Standards Committee receive an annual report to provide assurance to Members that the process is effective. Committee and Members' Services Officers monitor for any emerging trends in reported concerns and complaints on a monthly basis.
Consultation (identify any public or other consultation that has been carried out on this matter)	N/A – no policy change is recommended
Equalities (has an Equalities Impact Assessment been completed? If not, why not?)	N/A – no policy change is recommended

Supporting Information

Background papers:

Hereford & Worcester Fire Authority Annual Governance Statement and Code of Corporate Governance

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Report of the Head of Legal Services

9. Member Development Plan 2016

Purpose of report

1. To provide Members with the draft Member Development Plan 2016 for approval.
-

Recommendations

It is recommended that the Member Development Plan 2016 attached at Appendix 1 be approved.

Introduction and Background

2. The Code of Corporate Governance requires that arrangements are put in place to support Members to enable them to carry out their roles on the Authority effectively. To facilitate this requirement, the Authority has adopted a Member Development Strategy from which a three year rolling programme (2013 to 2016) was established.
3. The rolling programme aims to be fire authority specific and complimentary to the programmes provided by constituent authorities. The key objective is to provide opportunities for Members to improve their knowledge and awareness, thereby strengthening their roles in decision making and in providing challenge.
4. The rolling programme comprises a plan for each year which provides a range of information on core issues. The sessions link in with key foundations and objectives as set out in Our Strategy and have been influenced by the feedback received from Members on previous sessions. The regular Members' Bulletin also provides information on issues such as community safety campaigns, capital projects and keeps Members updated on new regulations and Code of Conduct issues.

Member Development Themes

5. In 2013/14, the plan linked in with the Our Strategy theme of 'People and Resources', focussing on the Role of the Authority Member, Ethical Framework and Equality & Diversity, Firefighter Training and Community Engagement.

6. The theme for 2014/15 was 'Our Services, Buildings, Fleet & Equipment' and included the Members' Tour of Facilities and further provision of information in the Members' Bulletin on capital projects, fleet and equipment.
7. The theme for 2015/16 was "Resourcing for the Future" which included sessions on financial issues such as pensions and strategic projects running until 2020 together with the Members' Tour of Facilities. Members also had an opportunity to attend the Service exercise at the Fire Service College to observe how resources are deployed at a major complex incident involving other first responders.
8. The Member Development Programme incorporates a detailed Members' Induction during those years where local elections for Worcestershire County and Herefordshire Councils (the constituent authorities) take place as this tends to result in a higher change in Fire Authority membership than at any other time. All Members are invited to the Members' Induction as it can provide a useful refresher session. There has also been an element of repetition in the annual plans to accommodate the difference in timing of elections and subsequent new Members.
9. During years where there are no elections there tends to be very few changes in Authority membership. Any such changes are catered for by an informal session with lead Officers.

Member Development 2016

10. This year is the final year of the current Member Development Strategy. It is proposed that the programme will focus upon the key objectives of "Ensuring Firefighter Safety" and "Ensuring Community Safety", as set out in Our Strategy. Both these objectives are built on the foundations covered in the Member Development Programme since 2013. Further details are attached at Appendix 1.
11. The 2017-2020 Member Development Strategy will be drafted over the coming months and will be influenced by factors such as national issues, the strategic requirements of the Authority, Member feedback on previous sessions, the Fire Authority Member role description and the Member Development Programmes of the constituent authorities. The 2017-2020 Strategy will be brought to the Authority for consideration in December 2016.

Conclusion/Summary

12. In order to assist Members to carry out their role in decision making and in providing challenge, the Authority has adopted a Member Development Strategy from which a three year rolling programme was established. The rolling programme comprises an annual plan that includes a range of information on key issues, linked to the themes set out in Our Strategy.
13. The plan for 2016 follows the theme "Ensuring Firefighter and Community Safety" and is attached at Appendix 1 for the consideration of the Committee.

Corporate Considerations

Resource Implications (identify any financial, legal, property or human resources issues)	Sessions will be facilitated in house and will require the input of key members of staff.
Strategic Policy Links (identify how proposals link in with current priorities and policy framework and if they do not, identify any potential implications).	The Programme links with Our Strategy.
Risk Management / Health & Safety (identify any risks, the proposed control measures and risk evaluation scores).	N/A
Consultation (identify any public or other consultation that has been carried out on this matter)	The feedback from Members has been incorporated in the development of the Programme.
Equalities (has an Equalities Impact Assessment been completed? If not, why not?)	N/A

Supporting Information

Appendix 1 – Draft Member Development Plan 2016

Background papers – Member Development Strategy 2013-2016, Member Role Description

Contact Officer

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Member Development 2016

Theme: Ensuring Firefighter and Community Safety

Session	Aims
Young Firefighter Pass Out Parade 7 May 2016 Droitwich Fire Station	Demonstrations by Young Firefighters followed by inspections and presentations by Principle Officers. Times and further details as indicated on separately sent letter.
Members' Induction Session 9 June 2016 SHQ	Informal meeting for any new Members with lead officers to provide: <ul style="list-style-type: none"> • an overview of the work of the Fire Authority • current issues facing the Fire and Rescue Service • key roles and responsibilities of Members (incl. Ethical Framework, Equality & Diversity, Health & Safety) • Code of Conduct
Strategic Projects June 2016 SHQ	Workshop for Members to provide update on 20/20 projects. This will provide an update following the workshop held in November 2015.
Firefighter Safety September 2016 Worcester Fire Station	This session will provide an insight into firefighter training including how equipment, intel and mobile data terminals help keep firefighters safe and how this information feeds into incident command training.
Service Exercise 1 October 2016 Fire Service College	To observe how staff are trained to work safely at a major complex incident involving other first responders. Scenario: large scale motorway RTC
Community Safety 17 November 2016 (following P&R)	To build on the presentation given to Members in December 2015 in respect of how prevention helps to keep the community safe and to raise awareness of how fire safety can help local government improve public health and well-being.