



Hereford & Worcester Fire Authority

Audit, Scrutiny and Standards Committee

Tuesday, 07 April 2026, 14:15

Chair: Mr D Morehead

Vice-Chair: Mr C McSweeney

Minutes

Members Present: Mr A Amos, Mr A Bailes, Mr S Bastow, Mr O Cleary, Mr D Davies, Mr M Dunkley, Mr C McSweeney, Mr D Morehead, Mr R Morris, Mr R M Udall

0378 Apologies for Absence

Apologies were received from Cllr R Bennett.

0379 Named Substitutes

There were no named substitutes.

0380 Declarations of Interest (if any)

There were no interests declared.

0381 Confirmation of Minutes

RESOLVED that the minutes of the meeting held on 14 January 2026 be confirmed as a correct record and signed by the Chairman.

0382 External Audit Plan (2025/26 Accounts)

The Treasurer introduced the report and handed over to the External Auditor, Bishop Fleming, to present the External Audit Plan (2025/26 Accounts) and proposed Audit Fee for consideration.

Members were informed that the Audit Plan set out the work that had been undertaken during the audit of the 2025/26 Accounts. The Plan was based on Bishop Fleming's approach to audit planning.

[Cllr A Amos, Cllr O Cleary and Cllr T Miller entered the meeting at

14.17pm].

The External Auditor had identified the following significant risk areas to be addressed during the audit along with proposed audit approach:

- Management override of controls (required under the ISAs)
- Valuation of land and buildings
- Valuation of the pension fund net liability for both Local Government Pension Scheme and Firefighters' Pension Schemes

Members were assured that following the disclaimed opinion for the Authority's 2023/24 financial statements, they were developing an approach to building back assurance over the Authority's financial statements, with the plan being to get to an unqualified audit opinion in 2026/27.

A Member expressed his disappointment in the audit fee and requested a breakdown of the fees. The Treasurer explained that the Authority had opted into the national scheme run by PSAA for the appointment of its external auditor and they set the scale fee for the audit under the contract. The Treasurer did, however, offer to contact PSAA for a detailed breakdown.

RESOLVED that:

i) the External Audit Plan (2025/26 Accounts), including proposed Audit Fee, be noted; and

ii) the Treasurer contact PSAA for a detailed breakdown of the Audit Fee.

0383 Annual Report of Internal Audit 2025/26

The Head of Internal Audit presented Members with the Annual Report of Internal Audit for 2025/26 for scrutiny. The report provided the Committee with the annual internal audit opinion on the organisation's framework of internal control, risk management and governance.

The Head of Internal Audit's conclusion was that Reasonable Assurance had been given, that there was an adequate and effective governance, risk and control framework in place, designed to meet the organisation's objectives.

Members were pleased to note that the audit this year had taken slightly less time than originally proposed so there was a small cost saving to the Authority. It was also pleasing to note that this report was 5 months earlier

than usual.

RESOLVED that following scrutiny of the Annual Report of Internal Audit for 2025/26, the report be noted.

0384 Internal Audit Plan 2026-27

The Internal Auditor presented the 2026/27 Internal Audit Plan for approval.

An audit operational programme had been discussed and agreed with the Authority's Strategic Leadership Board and the Section 151 Officer and Treasurer on 3 March 2026. This was now brought before the Committee for consideration and approval, with or without amendments. The audit programme proposed was for a total of 96 audit days, as agreed with the Treasurer, including support days and management of delivery.

Members were assured that progress against the Internal Audit Plan would be closely monitored and the Head of Internal Audit would report the position to the Audit, Scrutiny and Standards Committee along with any exceptions identified during follow up work.

A Member queried the reduction of 96 audit days, the Treasurer responded that this was due to the audit team becoming more efficient, therefore more work could be done in the time.

RESOLVED that the Internal Audit Plan for 2026/27 was approved, with or without amendments.

0385 Internal Audit Strategy, Charter and Mandate

The Head of Internal Audit presented, for approval, an Internal Audit Strategy and updated Charter, including a mandate, to meet the requirements of the new Global Internal Audit Standards.

Members were informed that the formal approval and adoption of an Internal Audit Strategy, Charter and Mandate was good practice and would demonstrate compliance with Global Internal Auditing Standards. It also provided Members with information and assurance around the governance of the internal audit service.

RESOLVED that the Internal Audit Strategy, Charter and Mandate be approved.

0386 Hereford Project Update

The Assistant Chief Fire Officer - Director of Protection presented a report

to provide reassurance to Members regarding the project costs for the Hereford Fire Station.

Members were reminded that this project was being delivered under a fixed-price JCT Design and Build Contract, which placed the risk of market fluctuations with the contractor and ensured cost certainty for the Authority. Despite wider geopolitical and economic pressures, including inflation linked to international events, there was no anticipated impact on the agreed contract sum or delivery timeline. This was further strengthened by built-in cost allowances for contingency and inflation, alongside robust project governance and monitoring arrangements, providing confidence that the scheme would be delivered on time and within budget.

Members noted that they would be kept informed through regular reports, with any material changes to programme, cost or risk communicated promptly. The Assistant Chief Fire Officer agreed to share further information on the risks with Members.

RESOLVED that it be noted that any inflationary pressures on the UK construction sector are unlikely to impact the contractual cost of the new Hereford Fire Station project.

0387 His Majesty's Inspectorate of Constabularies and Fire and Rescue Services (HMICFRS) Inspection 2026

The Chief Fire Officer presented an update on the 2026 HMICFRS Inspection activity and inform on the next steps in the lead up to the publication of the inspection report.

Members were informed that over the past 9 weeks approximately 150 staff had been interviewed and over 300 documents had been shared with HMICFRS.

The Service will hold a debrief session with the HMICFRS inspection team on 21 April 2026 during which the Chief Fire Officer will discuss findings and outcomes from the inspection fieldwork. The inspection team will then move to the report writing phase. Prior to the report being published, HWFRS will be given the opportunity to undertake pre-publication accuracy checking only.

The final inspection report is expected to be published in Q2 2026/27. Outcomes and findings from the inspection will be considered and a new improvement plan will be developed which will be reported to Members.

RESOLVED that:

- i) Members noted that the 2026 HMICFRS inspection fieldwork stage had concluded;*
- ii) The report-writing stage was under way; and*
- iii) The inspection report and workforce survey was estimated to be published in Q2 2026/27.*

0388 Health and Safety Committee Update: October 2025 to December 2025 (Quarter 3)

The Assistant Chief Fire Officer presented Members with a Health and Safety update on activities and items of significance.

Members noted that the total number of safety events reported in Quarter 3 (45) had increased by 3 compared to the previous quarter (42) driven by an increase of near misses reported. Personal injuries however had fallen in this Quarter.

Two events had been reported to the Health and Safety Executive under the Reporting of Incidents, Diseases and Dangerous Occurrences Regulations due to a loss of working days or potentially dangerous occurrences.

There were also 4 Specialist Investigations carried out in Quarter 3.

No investigations identified any significant issues or causes for concern.

A Member queried the support that was available to staff, in particular to mental health, and the Chief Fire Officer was pleased to confirm that the Service offered a wide range of support which anyone could ask to be referred for.

RESOLVED that the following issues be noted:

- i) The involvement of the Service in Health and Safety initiatives;*
- ii) Health and Safety performance information recorded during October - December (Quarter 3); and*
- iii) Workforce Health & Wellbeing performance (Quarter 3).*

The Meeting ended at: 15:05

Signed:.....

Date:.....

Chairman

