



HEREFORD & WORCESTER Fire Authority

Audit and Standards Committee

AGENDA

Wednesday, 19 January 2022

10:30

**Wyre Forest House Council Chamber
Wyre Forest District Council, Wyre Forest House,
Finepoint Way, Kidderminster, Worcestershire, DY11 7WF**

Wyre Forest House Location Map

SAT NAV: DY11 7FB

Wyre Forest House, Finepoint Way, Kidderminster, DY11 7WF
Reception at Wyre Forest House 01562 732101

From Stourport:

Head towards Kidderminster on the A451 Minster Road, passing Stourport High School and Stourport Sports Club on your left. When you reach the traffic lights at the crossroads, turn left into Walter Nash Road West (signposted Wyre Forest House). Then take your first left onto Finepoint Way. Follow the road around to your left and Wyre Forest House is at the end of the road on the left. Visitor parking is available and signposted from the mini roundabout.

From Kidderminster:

From Kidderminster, follow the signs for Stourport and head out of Kidderminster on the A451 Stourport Road, this road becomes a dual carriageway. You will pass 24/7 Fitness and Wyre Forest Community Housing on your left. At the crossroads with traffic lights turn right into Walter Nash Road West (there is a dedicated right hand-turn lane), signposted for Wyre Forest House. Then take your first left onto Finepoint Way. Follow the road around to your left and Wyre Forest House is at the end of the road on the left. Visitor parking is available and signposted from the mini roundabout.



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- 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>);
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- 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.

Please note that when taking part in public participation, your name and a summary of what you say at the meeting may be included in the minutes.

A reasonable number of copies of agenda and reports relating to items to be considered in public will be available at meetings of the Authority and Committees. If you have any queries regarding this agenda or any of the decisions taken or wish to exercise any of these rights of access to information please contact Committee & Members’ Services on 01905 368209 or by email at committeeservices@hwfire.org.uk.

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 Fire Authority

Audit and Standards Committee

Wednesday, 19 January 2022, 10:30

Agenda

Councillors

Mr M Hart (Chairman), Mr A Amos (Vice Chairman), Mr D Boatright, Mr S Bowen, Mr B Brookes, Mr B Clayton, Mr I D Hardiman, Mr Al Hardman, Mrs E Marshall, Ms N McVey, Mr R J Morris, Mrs D Toynbee

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 meeting held on 30 September 2021.	1 - 3
5	External Audit Findings Report 2020/21 To put forward the External Auditors' Report for consideration and to recommend approval of the Letter of Representation.	4 - 41
6	Auditor's Annual Report 2020/21 To present the Auditors Annual Report 2020/21 from the External Auditors, Grant Thornton UK LLP.	42 - 62
7	Statement of Accounts 2020/21 To present the 2020/21 Statement of Accounts for approval.	63 - 66

8	Internal Audit Draft Audit Plan 2022/23	67 - 75
	To provide the Committee with the Draft Audit Plan for 2022/23.	
9	Internal Audit Progress Report 2021/22	76 - 89
	To provide Committee with an update in regards to the delivery of the Internal Audit plan 2021/22.	
10	People Strategy 2022 - 2025	90 - 108
	To present the People Strategy 2022 – 2025 for consideration and approval	
11	Equality & Gender Pay Gap Report 2020/2021 and Equality Objectives Progress Update	109 - 157
	To present the Equality & Gender Pay Gap Report – 2020/2021.	
	To provide a summary of progress against the Service’s Equality Objectives 2021-2025 for Q1-Q2 2021-2022.	
	To recommend the appointment of an additional Member of the Audit and Standards Committee as a Member Champion for Equality, Diversity and Inclusion.	
12	Prevention Cause of Concern – Action Plan Update	158 - 167
	To provide an update on the action plan created to discharge the Cause of Concern issued by Her Majesty’s Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) in relation to Prevention Activity.	
13	Health and Safety Committee Update: July – September 2021 (Quarter 2)	168 - 180
	The purpose of this report is to provide a Health & Safety update on activities and items of significance.	



Hereford & Worcester Fire Authority

Audit and Standards Committee

Thursday, 30 September 2021, 10:30

Chairman: Mr M Hart

Vice-Chairman: Mr A Amos

Minutes

Members Present: Mr B Brookes, Mr I D Hardiman, Mr Al Hardman, Mr M Hart, Ms N McVey

212 Apologies for Absence

Apologies were received from Cllr A Amos and Cllr R Morris.

213 Named Substitutes

There were no named substitutes.

214 Declarations of Interest (if any)

There were no interests declared.

215 Confirmation of Minutes

RESOLVED that the minutes of the meeting held on 28 July 2021 be confirmed as a correct record and signed by the Chairman.

216 External Audit Progress Report

The External Auditor updated Members on the progress of the external audit of the Authority's 2020/21 financial statements.

The External Auditor and the Treasurer made Members aware that the delay was not caused by any material issues with the financial statements, simply lack of resources.

It was noted that the Committee was unhappy with the external auditors' failure to provide sign off by 30 September.

The Treasurer assured Members that no issues had been identified which would fundamentally change the Draft Accounts that the Committee had sight of in July 2021.

RESOLVED that the External Audit Progress Report be noted.

217 Internal Audit Progress Report 2021/22

The Head of Internal Audit Shared Service presented Members with an update in regards to the delivery of the Internal Audit plan 2021/22.

Members were pleased to note that the assurances had been significant or above and there were no high priority recommendations to report. Members noted the progress with the 2021/22 plan and that the 2 reviews rolled over, namely Safeguarding and Young Firefighters had now been completed.

Summary findings would be provided at the next committee for the 2 reviews that were rolled over.

RESOLVED that the report be noted.

218 Statement of Assurance Update 2020-21

The Deputy Chief Fire Officer presented Members with the Statement of Assurance Update 2020-21 for approval for publication.

Members were informed that the finalised version would be published on the Service website. Members congratulated officers and expressed their thanks to staff who had put this together as a good example of modern practice.

RESOLVED that the Committee approved the Statement of Assurance Update 2020-21 for publication.

219 Prevention Cause of Concern – Action Plan

The Deputy Chief Fire Officer presented Members with an action plan to discharge the Cause of Concern issued by Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) in relation to Prevention Activity.

Members were pleased to note that plans had already been developed within the Service to address some of the key areas that had been raised prior to receiving the Cause of Concern.

The Chief Fire Officer assured Members that the Service would be more focussed on evaluating and targeting the risk groups and was confident

that the Service had the right people and strategies in place for both HMIFRS and the organisation's needs.

RESOLVED that the action plan created to discharge the Cause of Concern in relation to our Prevention activity be noted.

220 Health and Safety Committee Update: April – June 2021 (Quarter 1)

The Assistant Chief Fire Officer presented Members with an update on Health and Safety activities and items of significance for the reporting period.

Members were informed that there were a total of 46 Health and Safety events reported during April to June 2021, with personal injuries and vehicle collisions, although commensurate with the mileage over the quarter, being the most frequent.

It was noted that due to the large proportion of manual handling incidents reported, the Service was tasked with providing additional internal training to reduce the number of incidents.

Members were pleased to note that all injuries, whether minor or not, were reported to allow the Service to look for any particular trends.

RESOLVED that the following issues, in particular, be noted:

(i) The involvement of the Service in Health and Safety initiatives;

(ii) Health and Safety performance information recorded during April to June 2021 (Quarter 1).

Following the close of the meeting Members expressed their thanks to the Chief Fire Officer for the work undertaken on 8 September for the large fire in the area. The local Community were very grateful for the response by the Fire Service.

The Meeting ended at: 11:18

Signed:.....

Date:.....

Chairman

Report of the Treasurer

External Audit Findings Report 2020/21

Purpose of Report

1. To put forward the Audit Findings Report for consideration and to recommend approval of the Letter of Representation.
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Recommendation

The Treasurer recommends that:

- i) the Audit Findings Report is considered before approving the Statement of Accounts; and***
- ii) the Letter of Representation is approved.***

Audit Findings Report 2021/22

2. The Audit Findings Report, which is attached as Appendix 1, and will be presented by the External Auditor, sets out any issues that the Committee should consider before approving the accounts. It provides the draft audit opinion and Value For Money conclusion and it is pleasing to note that once again these are clear.
3. Appendix 2 is the Letter of Representation which the Committee will need to approve before it can be signed by the Chairman and the Treasurer, and the Audit can be formally concluded.

Conclusion

4. The Treasurer recommends that:
 - i) the External Audit Findings Report 2020/21 including an opinion on the 2020/21 accounts be noted; and
 - ii) the letter of representation be approved on behalf of the Authority.

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 – Audit Findings Report 2020/21

Appendix 2 – Letter of Representation 2020/21

The Audit Findings for Hereford & Worcester Fire Authority

Year ended 31 March 2021

Hereford & Worcester Fire Authority

19 January 2022



Contents



Your key Grant Thornton team members are:

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Section	Page
1. Headlines	3
2. Financial statements	5
3. Value for money arrangements	18
4. Independence and ethics	20
Appendices	
A. Action plan – Audit of Financial Statements	22
B. Audit adjustments	24
C. Fees	25
D. Audit Opinion	26

This Audit Findings presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260. Its contents have been discussed with management.

Avtar Sohal

**Name : Avtar Sohal
For Grant Thornton UK LLP
Date : 19 January 2022**

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 planning 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 all 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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1. Headlines

This table summarises the key findings and other matters arising from the statutory audit of Hereford & Worcester Fire Authority ('the Authority') and the preparation of the Authority's financial statements for the year ended 31 March 2021 for those charged with governance.

Financial Statements

Under International Standards of Audit (UK) (ISAs) and the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to report whether, in our opinion:

- the Authority's financial statements give a true and fair view of the financial position of the Authority's income and expenditure for the year; and
- have been properly prepared in accordance with the CIPFA/LASAAC code of practice on local authority accounting and prepared in accordance with the Local Audit and Accountability Act 2014.

We are also required to report whether other information published together with the audited financial statements (including the Annual Governance Statement (AGS) and Narrative Report), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Our audit work was completed remotely during July - November. Our findings are summarised on pages 2 to 17. Our property valuations audit work was particularly challenging and time consuming. Nearly all property valuations were amended to some degree. The outcome is that operational assets have been reduced in value by £5.055m and surplus assets have increased by £0.645m. This has resulted in a decrease in the revaluation reserve of £2.575m and an increase in Cost of Services of £1.835m. Where there is no revaluation reserve for a particular property as a result of previous increases in valuation, this must be taken to Cost of Services. There is no impact on the useable reserves available to the Fire Authority however.

We also identified four further adjustments to the financial statements that have resulted in a net £0.242m adjustment to the Authority's Comprehensive Income and Expenditure Statement. The effect was to reduce National Domestic Rates income (and debtor) by £0.242m. Audit adjustments are detailed in Appendix B.

Our work is substantially complete and there are no matters of which we are aware that would require modification of our audit opinion [Appendix D] or material changes to the financial statements, subject to the following outstanding matters:

- completion of our testing of property valuations;
- receipt of management representation letter; and
- review of the final set of financial statements.

We have, however, made four recommendations as set out in Appendix A. We have concluded that the other information to be published with the financial statements, is consistent with our knowledge of your organisation and the financial statements we have audited.

Our anticipated audit report opinion will be unmodified.

1. Headlines

Value for Money (VFM) arrangements

Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to consider whether the Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are now required to report in more detail on the Authority's overall arrangements, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

Auditors are required to report their commentary on the Authority's arrangements under the following specified criteria:

- Improving economy, efficiency and effectiveness;
- Financial sustainability; and
- Governance

We have completed our VFM work, which is summarised on page 19, and our detailed commentary is set out in the separate Auditor's Annual Report, which is presented alongside this report. We are satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Statutory duties

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

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

We have not exercised any of our additional statutory powers or duties.

We have completed the majority of work under the Code, but will be unable to certify the completion of the audit when we give our audit opinion as the Whole of Government accounts template form and guidance is not expected until January.

Significant Matters

We did not encounter any significant difficulties during our audit.

2. Financial Statements

Overview of the scope of our audit

This Audit Findings Report presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260 and the Code of Audit Practice ('the Code'). Its contents have been discussed with management.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK) and the Code, 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.

Audit approach

Our audit approach was based on a thorough understanding of the Authority's business and is risk based, and in particular included:

- An evaluation of the Authority's internal controls environment, including its IT systems and controls; and
- Substantive testing on significant transactions and material account balances, including the procedures outlined in this report in relation to the key audit risks

We have not had to alter our audit plan, as communicated to you on 28 July 2021.

Conclusion

We have substantially completed our audit of your financial statements and subject to outstanding queries being resolved, we anticipate issuing an unqualified audit opinion following the Audit and Standards Committee Meeting on 19 January 2022, as detailed in Appendix D. These outstanding items include:

- completion of our testing of property valuations;
- receipt of management representation letter; and
- review of the final set of financial statements.

Acknowledgements

We would like to take this opportunity to record our appreciation for the assistance provided by the finance team and other staff. The impact of the pandemic has meant that both your finance team and our audit team faced audit challenges again this year, such as remote access working arrangements video calling, physical verification of assets, and verifying the completeness and accuracy of information provided remotely produced by the Authority.

Avtar Sohal

2. Financial Statements



Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

Materiality levels remain the same as reported in our audit plan on 28 July 2021. We detail in the table below our determination of materiality for Hereford & Worcester Fire Authority.

Authority Amount (£m) Qualitative factors considered

Materiality for the financial statements	0.8 We have determined financial statement materiality based on 2% of the gross expenditure of the Authority for the prior financial year. In the prior year we used the same benchmark and %.
Performance materiality	0.6 We have determined performance materiality at 75% of the materiality. Our rationale is as follows: <ul style="list-style-type: none"> We are not aware of a history of significant deficiencies or a high number of deficiencies in the control environment and therefore have not reduced performance materiality There has not historically been a large number or significant misstatements arising as a result of the financial statements audits, therefore we have not reduced performance materiality Senior management and key reporting personnel in the finance function has remained stable from the prior year audit. There is not a significantly increased number of accounting issues that require significant judgment compared to prior years and so it is not considered necessary to reduce performance materiality.
Trivial matters	0.04 In the context of the Authority, we concluded that an individual difference could normally be considered to be clearly trivial if it is less than £40k (5% of materiality).
Materiality for remuneration of individual senior managers.	0.05 We have set a separate lower materiality level for the disclosure note on remuneration of individual senior managers. In view of the sensitivity of this note to the reader of the accounts, we have set a materiality level of £50,000.

2. Financial Statements – key messages

Key messages arising from our financial statements work

- our audit work in relation to the valuation of property is nearly complete, but has taken significantly longer than we had planned. Our work has been more complicated and challenging owing to Place Partnership Limited (who were the Authority's property valuers) ceasing on 31 March 2021, and then being replaced by West Mercia Police and Crime Commissioner valuers. The crossover in valuers, together with a deeper degree of audit testing than in previous years, found that the evidence to support the valuations was not always readily available (such as floor areas) or thought processes explained (such as why particular Building Cost Information Service (BCIS) figures were used). Our audit testing found that in a number of cases the incorrect BCIS or regional adjustment figure had been used. The valuer has revisited all of the property valuations (land is not affected). This has resulted in operational property assets reducing in value by £5.055m and surplus assets increasing by £0.645m. The net effect is a decrease in property valuations of £4.410m. Of this, £1.835m was taken to the Cost of Services in the CIES, and £2.575m was taken to the revaluation reserve.
- due to an incorrect manual split of an account in preparation of the CIES, both gross income and gross expenditure within financing and investment income and expenditure are overstated by £371k. There is no net impact.
- our work identified an error in the Collection Fund workings of £242k. Debtors and Non Domestic Rates (NDR) income are overstated, due to transposition of two figures in workings. As a result the movement on the Collection Fund Adjustment Account is also wrong by the same amount.
- officers identified an error in the prior year treatment of the investment property revaluation, leading to a £215k correction being included in the draft accounts, as the change in value in 2019/20 was charged through Other Comprehensive Income but should have been charged to provision of services. However, we noted the correction puts the charge in cost of services, instead of in Financing and Investment income and Expenditure. While Net Cost of Services is impacted, there is no impact on expenditure overall.
- note 12 – Senior Officers' Remuneration – has been amended to correctly include Benefit in Kind and correct pension contributions for the Deputy Chief Fire Officer and Assistant Chief Fire Officer lines. An additional disclosure has been added to reflect that one officer held two of the roles disclosed due to moving from Deputy Chief Fire Officer to Assistant Chief Fire Officer during the year.
- financial instruments note 51 – officers used information on the Public Works Loan Board (PWLB) website to calculate the fair value of PWLB borrowings. However, the website states that the method of calculation is not in line with the CIPFA Code. As such the fair value of PWLB loans is misstated. This does not affect the actual amount the Authority has borrowed, but reflects the impact should new loans be taken out as at 31 March 2021. The note was also enhanced to better comply with the CIPFA Code.
- the related parties transaction disclosure has been amended to include the debtor with Place Partnership Limited (PPL) of £432k the £302k creditor accrual identified through our work on the PPL debtor.
- officers have made a number of minor changes to the financial statements to correct typographical errors and prior year comparators and to make accounting policies clearer.
- several amendments have been made to notes 122-138 (assumptions around major sources of uncertainty) in order to improve clarity and better comply with the CIPFA Code.
- our audit work identified a system control issue relating to being able to enter invoices with an incorrect date. Our work identified three invoices as part of journals testing which had mistyped dates. (One dated 2000, one December 2021 instead of December 2020, and one with 2024 as the year).
- note 34 (investment Assets) has been amended, to disclose the £422k rent free period charge for investment property. This was also amended in the CIES owing to the incorrect classification of expenditure relating to the write off of the rent free period on disposal of investment property.
- our audit work identified that information provided to the Government Actuary Department (GAD) to enable them to prepare the pension fund liability report was not up to date. Firefighter member data only included new joiners up to July 2020. While this did not have a significant impact on the valuation of the Fire Fighters' Pension Scheme deficit, it did take Officers a significant amount of time to reconcile various reports in order to provide up to date information. This information is also used for our testing to ensure that the correct payroll deductions are being made.

2. Financial Statements – key messages

Key messages arising from our financial statements work (continued)

- in undertaking our journals testing, it took several transaction listings to get to a point where we had unique transaction reference (Document file reference) which provided assurance that all transactions balanced. This caused some delays to our journals testing, including time looking at completeness of listings. This is a new audit approach for 2020/21 to further enhance the quality and robustness of our audit work around journals.
- our audit work identified a difference between debtors recorded by the Authority with Place Partnership Limited (PPL), and PPL's records per external confirmation. The difference of £62k is being resolved in an ongoing discussion between the Fire Authority and those managing PPL since it ceased trading on 31/03/2021. As this difference is yet to be resolved between the two entities we would not ask management to adjust for this, and as such are reporting this for information.
- additional testing was required on the Operating Expenditure included in the financial statements as well as year end expenditure testing to ensure that items are recorded in the correct financial year. As part of testing of operating expenditure (running costs) we identified an invoice received on 20/4/21 which was accounted for in 20/21, but related wholly to 19/20. In accordance with accounting policy 4 this should have been accrued in 19/20. We have performed additional testing, and not found any further items relating to 19/20. The extrapolated error from this issue is £141,979, however as this is just an extrapolation this is not the actual misstatement, and as such we would not ask the Authority to adjust for this amount.
- as part of testing of operating expenditure (running costs) we identified issues with inconsistent application of accounting policy 3, which states that annual charges shall be accounted for wholly in the year the invoice is received. However, from testing we have seen that this policy is not being consistently applied. We have performed additional testing of prepayments and identified two invoices for which the period spans both 20/21 and 21/22 financial years, but which were accounted for wholly in 20/21 in line with the policy. However, the corresponding invoices from 19/20 were not treated in line with the policy, and so a prepayment was made at 19/20 year end. As a result, more than 12 months worth of expenditure for these items is recorded in 20/21. We also noted one error from a 19/20 prepayment which was miscalculated. The extrapolated error from these issues is £99,723. However as this is just an extrapolation this is not the actual misstatement, and as such we would not ask the authority to adjust for this amount. The Authority is not consistently applying its accounting policy in regard to expenditure recognition.

2. Financial Statements - Significant risks

Significant risks are defined by ISAs (UK) as risks that, in the judgement of the auditor, require special audit consideration. In identifying risks, audit teams consider the nature of the risk, the potential magnitude of misstatement, and its likelihood. Significant risks are those risks that have a higher risk of material misstatement.

This section provides commentary on the significant audit risks communicated in the Audit Plan.

Risks identified in our Audit Plan	Commentary
<p>Management override of controls</p> <p>Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities.</p> <p>We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>To address this risk we:</p> <ul style="list-style-type: none"> • evaluated the design effectiveness of management controls over journals • analysed the journals listing and determined the criteria for selecting high risk unusual journals • tested unusual journals recorded during the year and after the draft accounts stage for appropriateness and corroboration • gained an understanding of the accounting estimates and critical judgements applied made by management and considered their reasonableness with regard to corroborative evidence • evaluated the rationale for any changes in accounting policies, estimates or significant unusual transactions. <p>Findings</p> <p>The journals we tested were appropriate and we found no evidence of management override of controls. Accounting estimates and critical judgements applied made by management are reasonable and not materially misstated.</p>
<p>Improper revenue recognition (The revenue cycle includes fraudulent transactions (rebutted))</p> <p>Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue.</p>	<p>Having considered the risk factors set out in ISA240 and the nature of the revenue streams at the Authority, we have determined that the risk of fraud arising from revenue recognition can be rebutted, because:</p> <ul style="list-style-type: none"> • there is little incentive to manipulate revenue recognition • opportunities to manipulate revenue recognition are very limited • the culture and ethical frameworks of local authorities, including Hereford & Worcester Fire Authority, mean that all forms of fraud are seen as unacceptable. <p>Therefore we do not consider this to be a significant risk for Hereford & Worcester Fire Authority.</p> <p>Findings</p> <p>Our work in this area has not identified any issues that cause us to revisit our initial rebuttal.</p>

2. Financial Statements - Significant risks

Risks identified in our Audit Plan

Commentary

Fraudulent expenditure recognition (rebutted)

Practice Note 10 states that as most public bodies are net spending bodies, then the risk of material misstatement due to fraud related to expenditure may be greater than the risk of material misstatements due to fraud related to revenue recognition.

We have rebutted this risk for Hereford & Worcester Fire Authority because:

- expenditure is primarily related to employee costs
- opportunity to manipulate contract variations is low

We therefore do not consider this to be a significant risk for Hereford & Worcester Fire Authority.

We continued to review material expenditure transactions as part of our audit ensuring that it remains appropriate to rebut the risk of expenditure recognition for Hereford & Worcester Fire Authority.

Findings

Our work in this area has not identified any issues that cause us to revisit our initial rebuttal.

Valuation of land and buildings

The Authority revalues its land and buildings on an annual basis. This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved and the sensitivity of this estimate to changes in key assumptions. Additionally, management will need to ensure the carrying value in the financial statements is not materially different from the current value or the fair value (for surplus assets) at the financial statements date, where a rolling programme is used.

We therefore identified valuation of land and buildings, particularly revaluations and impairments, as a significant risk, which was one of the most significant assessed risks of material misstatement.

To address this risk we:

- evaluated management's processes and assumptions for the calculation of the estimate, the instructions issued to valuation experts and the scope of their work
- evaluated the competence, capabilities and objectivity of the valuation expert
- wrote to the valuer to confirm the basis on which the valuation was carried out
- challenged the information and assumptions used by the valuer to assess completeness and consistency with our understanding
- tested revaluations made during the year to see if they have been input correctly into the Authority's asset register
- evaluated the assumptions made by management for those assets not revalued during the year and how management has satisfied themselves that these are not materially different to current value at year end.

Findings

Our work in this area is ongoing, and took longer than we had anticipated. This is because the valuations were completed by Place Partnership Limited, and then revisited by West Mercia Police and Crime Commissioner valuers, with some being amended. As noted on page 7, the supporting evidence for some of the valuations was not readily available and took time to obtain. When the evidence and supporting information was received we found that, for several properties, it was inconsistent with our expectations. Further challenge of the valuer work resulted in all of the property valuations being revisited. The value of operational property assets reduced in value by £5.055m and surplus assets increased by £0.645m. The net effect is a decrease in property valuations of £4.410m. Of this, £1.835m was taken to the Cost of Services in the CIES, and £2.575m was taken to the revaluation reserve.

2. Financial Statements - Significant risks

Risks identified in our Audit Plan

Valuation of pension fund net liability

The Authority's pension fund net liability, as reflected in its balance sheet as the net defined benefit liability, represents a significant estimate in the financial statements. The pension fund net liability is considered a significant estimate due to the size of the numbers involved (£408m in the Authority's balance sheet) and the sensitivity of the estimate to changes in key assumptions.

The methods applied in the calculation of the IAS 19 estimates are routine and commonly applied by all actuarial firms in line with the requirements set out in the Code of practice for local government accounting (the applicable financial reporting framework). We have therefore concluded that there is not a significant risk of material misstatement in the IAS 19 estimate due to the methods and models used in their calculation.

The source data used by the actuaries to produce the IAS 19 estimates is provided by administering authorities and employers. We do not consider this to be a significant risk as this is easily verifiable.

The actuarial assumptions used are the responsibility of the entity but should be set on the advice given by the actuary. A small change in the key assumptions (discount rate, inflation rate, salary increase and life expectancy) can have a significant impact on the estimated IAS 19 liability. In particular the discount and inflation rates, where the actuary has indicated that a 0.5% change in the discount rate assumption would have approximately £40m effect on the liability and a 0.5% change in the inflation rate (salary increase) assumption would have approximately £6.5m. We have therefore concluded that there is a significant risk of material misstatement in the IAS 19 estimate due to the assumptions used in their calculation. With regard to these assumptions we have therefore identified valuation of the Authority's pension fund net liability as a significant risk.

Commentary

To address this risk we:

- updated our understanding of the processes and controls put in place by management to ensure that the Authority's pension fund net liability is not materially misstated and evaluated the design of the associated controls
- evaluated the instructions issued by management to their management expert (an actuary) for this estimate and the scope of the actuary's work
- assessed the competence, capabilities and objectivity of the actuary who carried out the Authority's pension fund valuation
- assessed the accuracy and completeness of the information provided by the Authority to the actuary to estimate the liability
- tested the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary
- undertook procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performed any additional procedures suggested within the report
- obtained assurances from the auditor of Worcestershire Pension Fund as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements.

Findings

Our work in this area is complete, and we are satisfied that the pension fund net liability is complete and not materially misstated. However, as noted on page 7, the information provided to the Government Actuary Department (GAD) was not up to date.

2. Financial Statements – key judgements and estimates

This section provides commentary on key estimates and judgements inline with the enhanced requirements for auditors.

Significant judgement or estimate	Summary of management's approach	Audit Comments	Assessment
Land and Building valuations - £38.5m	The Authority revalues its land and buildings annually. In 2020/21 the valuation initially resulted in a decrease in the value of land and buildings of £2.434m. The valuations were initially completed by Place Partnership Limited, and then revisited by West Mercia Police and Crime Commissioner valuers, with some being amended. The final valuations show a further decrease of £5.055m.	<p>We have set out our findings in relation to the valuation of other land and buildings on page 10.</p> <p>We are satisfied that the judgements and estimates used by management in determining the value of other land and buildings are appropriate for the Authority. However, management needs to ensure that information to support the valuations is readily available and appropriate. We have made a recommendation as set out on page 22.</p>	Light Purple

Assessment

- [Purple] We disagree with the estimation process or judgements that underpin the estimate and consider the estimate to be potentially materially misstated
- [Blue] We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider optimistic
- [Grey] We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider cautious
- [Light Purple] We consider management's process is appropriate and key assumptions are neither optimistic or cautious

2. Financial Statements - key judgements and estimates

Significant judgement or estimate	Summary of management's approach	Audit Comments	Assessment																								
Net pension liability – £408.1m	<p>A full actuarial valuation is required every three years. The latest full actuarial valuation was completed in 2019. A roll forward approach is used in intervening periods, which utilises key assumptions such as life expectancy, discount rates, salary growth and investment returns. Given the significant value of the net pension fund liability, small changes in assumptions can result in significant valuation movements.</p> <p>In 2020/21 the net pension liability has increased from £377.5m to £408.1m.</p>	<p>We have set out our findings in relation to the net pension liability on page 11.</p> <p>We are satisfied that the judgements and estimates used by management in determining the pension fund asset and liability are consistent with those used by the actuary and appropriate for the Authority.</p> <table border="1"> <thead> <tr> <th>Assumption - LGPS</th> <th>Actuary Value</th> <th>PwC range</th> <th>Assessment</th> </tr> </thead> <tbody> <tr> <td>Discount rate</td> <td>2.1%</td> <td>2.1-2.2%</td> <td>●</td> </tr> <tr> <td>Pension increase rate</td> <td>2.8%</td> <td>2.8%</td> <td>●</td> </tr> <tr> <td>Salary growth</td> <td>4.2%</td> <td>CPI (2.7%) + 1.25-1.5%</td> <td>●</td> </tr> <tr> <td>Life expectancy – Males currently aged 45 / 65</td> <td>24.4 / 22.7</td> <td>22.5-24.7 / 20.9-23.2</td> <td>●</td> </tr> <tr> <td>Life expectancy – Females currently aged 45 / 65</td> <td>27.1 / 25.1</td> <td>25.9-27.7 / 24.0-25.8</td> <td>●</td> </tr> </tbody> </table>	Assumption - LGPS	Actuary Value	PwC range	Assessment	Discount rate	2.1%	2.1-2.2%	●	Pension increase rate	2.8%	2.8%	●	Salary growth	4.2%	CPI (2.7%) + 1.25-1.5%	●	Life expectancy – Males currently aged 45 / 65	24.4 / 22.7	22.5-24.7 / 20.9-23.2	●	Life expectancy – Females currently aged 45 / 65	27.1 / 25.1	25.9-27.7 / 24.0-25.8	●	Light Purple
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2. Financial Statements - other communication requirements

We set out below details of other matters which we, as auditors, are required by auditing standards and the Code to communicate to those charged with governance.

Issue	Commentary
Matters in relation to fraud	<ul style="list-style-type: none"> We have previously discussed the risk of fraud with the Audit & Standards Committee. We have not been made aware of any incidents in the period and no issues have been identified during the course of our audit procedures.
Matters in relation to related parties	<ul style="list-style-type: none"> We are not aware of any related parties or related party transactions which have not been disclosed. As noted on page 7, there was an omission in relation to the debtor of £432k and creditor of £302k with Place Partnership Limited, which has now been included.
Matters in relation to laws and regulations	<ul style="list-style-type: none"> You have not made us aware of any significant incidences of non-compliance with relevant laws and regulations and we have not identified any incidences from our audit work.
Written representations	<ul style="list-style-type: none"> A standard letter of representation has been requested from the Authority.
Confirmation requests from third parties	<ul style="list-style-type: none"> We obtained direct confirmations from the PWLB for loans and from Worcestershire County Council for short term deposits which they manage on behalf of the Authority. We also obtained direct confirmation of the year end bank balance from Barclays Bank. However, this took three months, and a number of follow up requests to Barclays, to obtain.
Accounting practices	<ul style="list-style-type: none"> Our review found no material omissions in the financial statements.
Audit evidence and explanations/ significant difficulties	<ul style="list-style-type: none"> All information and explanations requested from management was provided. We have not encountered any significant difficulties with accounts closedown, production of draft accounts and working papers.

2. Financial Statements - other communication requirements



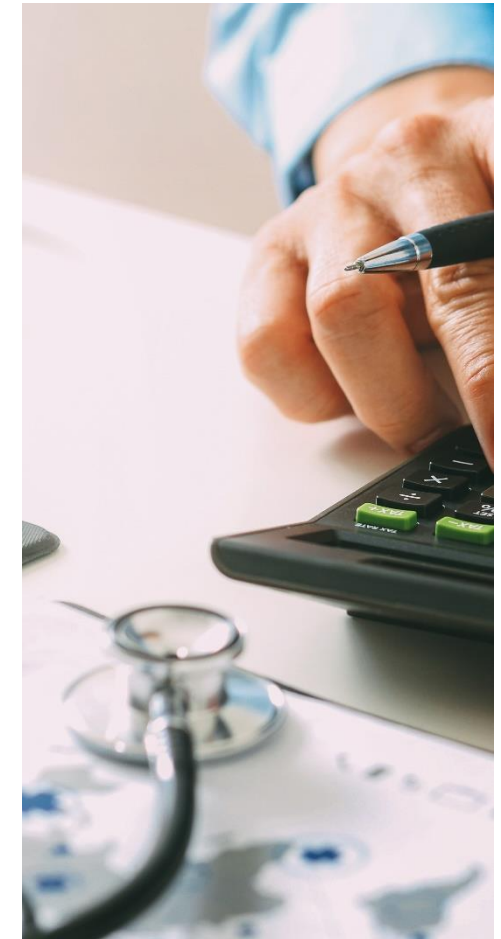
Our responsibility

As auditors, we are required to “obtain sufficient appropriate audit evidence about the appropriateness of management's use of the going concern assumption in the preparation and presentation of the financial statements and to conclude whether there is a material uncertainty about the entity's ability to continue as a going concern” (ISA (UK) 570).

Issue	Commentary
Going concern	<p>In performing our work on going concern, we have had reference to Statement of Recommended Practice – Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom (Revised 2020). The Financial Reporting Council recognises that for particular sectors, it may be necessary to clarify how auditing standards are applied to an entity in a manner that is relevant and provides useful information to the users of financial statements in that sector. Practice Note 10 provides that clarification for audits of public sector bodies.</p> <p>Practice Note 10 sets out the following key principles for the consideration of going concern for public sector entities:</p> <ul style="list-style-type: none"> the use of the going concern basis of accounting is not a matter of significant focus of the auditor's time and resources because the applicable financial reporting frameworks envisage that the going concern basis for accounting will apply where the entity's services will continue to be delivered by the public sector. In such cases, a material uncertainty related to going concern is unlikely to exist, and so a straightforward and standardised approach for the consideration of going concern will often be appropriate for public sector entities for many public sector entities, the financial sustainability of the reporting entity and the services it provides is more likely to be of significant public interest than the application of the going concern basis of accounting. Our consideration of the Authority's financial sustainability is addressed by our value for money work, which is covered elsewhere in this report. <p>Practice Note 10 states that if the financial reporting framework provides for the adoption of the going concern basis of accounting on the basis of the anticipated continuation of the provision of a service in the future, the auditor applies the continued provision of service approach set out in Practice Note 10. The financial reporting framework adopted by the Authority meets this criteria, and so we have applied the continued provision of service approach. In doing so, we have considered and evaluated:</p> <ul style="list-style-type: none"> the nature of the Authority and the environment in which it operates the Authority's financial reporting framework the Authority's system of internal control for identifying events or conditions relevant to going concern management's going concern assessment. <p>On the basis of this work, we have obtained sufficient appropriate audit evidence to enable us to conclude that:</p> <ul style="list-style-type: none"> a material uncertainty related to going concern has not been identified management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

2. Financial Statements - other responsibilities under the Code

Issue	Commentary
Other information	<p>We are required to give an opinion on whether the other information published together with the audited financial statements (including the Annual Governance Statement and Narrative Report), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.</p> <p>No inconsistencies have been identified, but there were two minor disclosure changes to the Narrative Report which officers have made. We plan to issue an unmodified opinion in this respect – please refer to appendix D.</p>
Matters on which we report by exception	<p>We are required to report on a number of matters by exception in a number of areas:</p> <ul style="list-style-type: none"> • if the Annual Governance Statement does not comply with disclosure requirements set out in CIPFA/SOLACE guidance or is misleading or inconsistent with the information of which we are aware from our audit, • if we have applied any of our statutory powers or duties. • where we are not satisfied in respect of arrangements to secure value for money and have reported [a] significant weakness/es. <p>We have nothing to report on these matters.</p>
Specified procedures for Whole of Government Accounts	<p>We are required to carry out specified procedures (on behalf of the NAO) on the Whole of Government Accounts (WGA) consolidation pack under WGA group audit instructions.</p> <p>Detailed extensive work is not required as the Authority does not exceed the reporting threshold. However, the template form and associated guidance are not expected until January, therefore we have been unable to complete the audit work required.</p>
Certification of the closure of the audit	<p>We intend to delay the certification of the closure of the 2020/21 audit of Hereford & Worcester Fire Authority in the audit report, as detailed in Appendix D, due to WGA guidance not being expected until January.</p>



3. Value for Money arrangements

Revised approach to Value for Money work for 2020/21

On 1 April 2020, the National Audit Office introduced a new Code of Audit Practice which comes into effect from audit year 2020/21. The Code introduced a revised approach to the audit of Value for Money. (VFM)

There are three main changes arising from the NAO's new approach:

- A new set of key criteria, covering financial sustainability, governance and improvements in economy, efficiency and effectiveness
- More extensive reporting, with a requirement on the auditor to produce a commentary on arrangements across all of the key criteria.
- Auditors undertaking sufficient analysis on the Authority's VFM arrangements to arrive at far more sophisticated judgements on performance, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

The Code require auditors to consider whether the body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. When reporting on these arrangements, the Code requires auditors to structure their commentary on arrangements under the three specified reporting criteria.



Improving economy, efficiency and effectiveness

Arrangements for improving the way the body delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.



Financial Sustainability

Arrangements for ensuring the body can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years)



Governance

Arrangements for ensuring that the body makes appropriate decisions in the right way. This includes arrangements for budget setting and management, risk management, and ensuring the body makes decisions based on appropriate information

Potential types of recommendations

A range of different recommendations could be made following the completion of work on the body's arrangements to secure economy, efficiency and effectiveness in its use of resources, which are as follows:



Statutory recommendation

Written recommendations to the body under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014. A recommendation under schedule 7 requires the body to discuss and respond publicly to the report.



Key recommendation

The Code of Audit Practice requires that where auditors identify significant weaknesses in arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the body. We have defined these recommendations as 'key recommendations'.



Improvement recommendation

These recommendations, if implemented should improve the arrangements in place at the body, but are not made as a result of identifying significant weaknesses in the body's arrangements

3. VFM - our procedures and conclusions

We have completed our VFM work and our detailed commentary is set out in the separate Auditor's Annual Report, which is presented alongside this report.

As part of our work, we considered whether there were any risks of significant weakness in the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources. We did not identify any risks of significant weakness. We are satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

4. Independence and ethics

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant matters that may bear upon the integrity, objectivity and independence of the firm or covered persons (including its partners, senior managers and managers). In this context, we disclose the following to you:

A Grant Thornton employee, based in our Birmingham Office, is the Son of a key member of Hereford & Worcester Fire Authority's finance team, who worked on the 2018/19 and 2019/20 financial statements. The member of the finance team was a key contact for our audit work in those two years. As the 2020/21 financial statements will include comparative figures for 2019/20 we have applied the following safeguards:

- The Grant Thornton employee will not work on the Authority audit
- The Grant Thornton employee will not people manage anyone working on the audit
- All files will be restricted so that the Grant Thornton employee is unable to gain access to client information
- The resourcing, audit team and the Grant Thornton employee's people manager have been made aware
- The relationship will be declared on annual declarations going forward.

We confirm that we have implemented policies and procedures to meet the requirements of the Financial Reporting Council's Ethical Standard and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements.

Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in May 2020 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

Details of fees charged are detailed in Appendix C.

Transparency

Grant Thornton publishes an annual Transparency Report, which sets out details of the action we have taken over the past year to improve audit quality as well as the results of internal and external quality inspections. For more details see [Transparency report 2020 \(grantthornton.co.uk\)](https://www.grantthornton.co.uk/transparency-report-2020)

Other services

No other services provided by Grant Thornton were identified.

Appendices

A. Action plan – Audit of Financial Statements

We have identified four recommendations for the Authority as a result of issues identified during the course of our audit. We have agreed our recommendations with management and we will report on progress on these recommendations during the course of the 2021/22 audit. The matters reported here are limited to those deficiencies that we have identified during the course of our audit and that we have concluded are of sufficient importance to merit being reported to you in accordance with auditing standards.

Assessment	Issue and risk	Recommendations
High	<p>Property valuations</p> <p>Our audit work took significantly longer than planned. This was partly due to the changeover in valuers, but also because supporting information was not readily available.</p> <p>There is a risk that property valuations cannot be supported.</p>	<p>The Authority needs to ensure that the external valuer obtains sufficient appropriate evidence and documentation of thought processes, readily available, to support to valuations and provide evidence to audit in a timely manner.</p> <p>Management response</p> <p>The Authority recognizes the shortcomings in the previous process which was further complicated by the total closure of Place Partnership Ltd (PPL) (the valuer) within days of providing the original valuations. Going forward professional valuation services will be provided under a new arrangement under the Police & Crime Commissioner. This relationship has been used to correct and review the valuations initially carried out by PPL and has resulted in the valuer and the Authority having a much fuller understanding of the valuation process and potential issues arising. The Authority will in future be provided with sufficient documentation to allow appropriate challenge where necessary. The experience in resolving the 2021/22 issues has given confidence that future arrangements are sufficiently robust.</p>
Medium	<p>Member Data</p> <p>The Member Data provided to the Government Actuary Department (GAD) for them to prepare the Fire Fighters' Pension Scheme liability estimate was out of date. Officers spent a very considerable amount of time in reconciling figures which audit then used to sample test pension deductions for new joiners.</p> <p>There is a risk that the pension scheme liability is misstated.</p>	<p>The Authority needs to ensure that information provided to the Government Actuary Department (GAD) is up to date, complete and accurate.</p> <p>Management response</p> <p>The Authority will be reviewing the process for providing and reconciling data provided to GAD co-ordinating Finance, Payroll and Pensions team inputs.</p>

Controls

- High – Significant effect on financial statements
- Medium – Limited Effect on financial statements
- Low – Best practice

A. Action plan – Audit of Financial Statements

Assessment	Issue and risk	Recommendations
Medium	<p>Fair Value of Public Work Loan Board borrowing</p> <p>Our audit work identified that the Fair Value calculations for Public Works Loan Board (PWLB) borrowing did not use an approach recognized by the CIPFA Code.</p> <p>While this does not impact on the amount actually borrowed, it does indicate the impact that new loans would have if taken out on 31 March.</p>	<p>The Authority needs to ensure that the Fair Value of PWLB borrowing is correctly calculated. Many authorities use expert advisers to provide this information for them.</p> <p>Management response</p> <p>The Authority acknowledge that the valuation method used initially has not kept pace with the requirements of the Code, and will look at alternative ways to provide this information. This will include the potential use of expert advisers, although the value for money benefit of paying an external fee to provide a figure for a note to the Accounts will have to be judged.</p>
Medium	<p>Expenditure recognition</p> <p>Our audit work identified that the Authority was not consistently applying its accounting policies in terms of recognising expenditure where invoices spanned more than one financial year.</p> <p>While the impact in 2020/21 is immaterial, it took more audit and officer time to quantify the impact. The risk that, in future years, the impact could be material, remains.</p>	<p>The Authority needs to ensure that it consistency applies its accounting policies.</p> <p>Management response</p> <p>The apparent inconsistency is an error of omission rather than of commission. A small number of invoices that should have adjusted were missed. Processes will be amended to try to reduce this in future but, in relation to the small size of the team and the tight timescales for the initial sign off of the Accounts (31 May), it cannot be guaranteed individual invoices may still be missed. However as stated the impacts are not material.</p>

Controls

- High – Significant effect on financial statements
- Medium – Limited Effect on financial statements
- Low – Best practice

B. Audit Adjustments

Impact of adjusted misstatements

All adjusted misstatements are set out in detail below along with the impact on the key statements and the reported net expenditure for the year ending 31 March 2021.

We are required to report all non trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000
Impact of the change in property valuations:			
Dr. Cost of Services	1,835	1,835	1,835
Dr. Revaluation Reserve		2,575	0
Cr. Property, Plant & Equipment		(4,410)	
Incorrect manual split within Financing & Investment Income & Expenditure:			
Cr. FIIE Gross Expenditure	(371)		(371)
Dr. FIIE Gross Income	371		371
Incorrect classification of expenditure relating to write off of rent free period on disposal of investment property:			
Dr. FIIE Gross Expenditure	422		
Cr. FIEE Gross Income	(422)		
Collection Fund – NDR income overstated:			
Cr. Debtors		(242)	
Dr. NDR income	242		242
Cr. General Fund		(242)	
Dr. Collection Fund Adjustment Account		242	
Incorrect adjustment for prior year change in the valuation of investment Property:			
Cr. Capital Financing in Cost of Services	(215)		
Dr. Financing & Investment Income & Expenditure	215		
Overall impact	£2,077	£242	£2,077

Impact of unadjusted misstatements

There are no unadjusted misstatements.

C. Fees

We confirm below our final fees charged for the audit and confirm there were no fees for the provision of non audit services.

Audit fees	Proposed fee (£)	Final fee (£)
Authority Audit	40,061	TBC
Total audit fees (excluding VAT)	40,061	TBC

The final audit fee will be discussed on completion of the audit. Any further variations will need to be approved by Public Sector Audit Appointments (PSAA).

The fees above agree to the financial statements (£40k).

D. Audit opinion

Our audit opinion is included below.

We anticipate we will provide the Authority with an unmodified audit report.

Independent auditor's report to the members of Hereford and Worcester Fire Authority

Report on the Audit of the Financial Statements

Opinion on financial statements

We have audited the financial statements of Hereford and Worcester Fire Authority (the 'Authority') for the year ended 31 March 2021, which comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet, the Cash Flow Statement, and notes to the financial statements, including a summary of significant accounting policies and include the Firefighters' Pension Fund financial statements comprising the Fund Account and the Statement of Net Assets. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom 2020/21.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Authority as at 31 March 2021 and of its expenditure and income for the year then ended;
- have been properly prepared in accordance with the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom 2020/21; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law, as required by the Code of Audit Practice (2020) ("the Code of Audit Practice") approved by the Comptroller and Auditor General. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence **we have obtained is sufficient and appropriate to provide a basis for our opinion.**

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the Treasurer's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Authority to cease to continue as a going concern.

In our evaluation of the Treasurer's conclusions, and in accordance with the expectation set out within the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom 2020/21 that the Authority's financial statements shall be prepared on a going concern basis, we considered the inherent risks associated with the continuation of services provided by the Authority. In doing so we

D. Audit opinion

had regard to the guidance provided in Practice Note 10 Audit of financial statements and regularity of public sector bodies in the United Kingdom (Revised 2020) on the application of ISA (UK) 570 Going Concern to public sector entities. We assessed the reasonableness of the basis of preparation used by the Authority and the Authority's disclosures over the going concern period.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Authority's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

In auditing the financial statements, we have concluded that the Treasurer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

The responsibilities of the Treasurer with respect to going concern are described in the 'Responsibilities of the Authority, Treasurer and Those Charged with Governance for the financial statements' section of this report.

Other information

The Treasurer is responsible for the other information. The other information comprises the information included in the Statement of Accounts, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact.

We have nothing to report in this regard.

Other information we are required to report on by exception under the Code of Audit Practice

Under the Code of Audit Practice published by the National Audit Office in April 2020 on behalf of the Comptroller and Auditor General (the Code of Audit Practice) we are required to consider whether the Annual Governance Statement does not comply with 'delivering good governance in Local Government Framework 2016 Edition' published by CIPFA and SOLACE or is misleading or inconsistent with the information of which we are aware from our audit. We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

We have nothing to report in this regard.

Opinion on other matters required by the Code of Audit Practice

In our opinion, based on the work undertaken in the course of the audit of the financial statements and our knowledge of the Authority, the other information published together with the financial statements in the Statement of Accounts for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

Under the Code of Audit Practice, we are required to report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make a written recommendation to the Authority under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or;

D. Audit opinion

- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

We have nothing to report in respect of the above matters.

Responsibilities of the Authority, the Treasurer and Those Charged with Governance for the financial statements

As explained in the Statement of Responsibilities [set out on page 13], the Authority is required to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this authority, that officer is the Treasurer. The Treasurer is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom 2020/21, for being satisfied that they give a true and fair view, and for such internal control as the Treasurer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Treasurer is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention by government that the services provided by the Authority will no longer be provided.

The Audit and Standards Committee is Those Charged with Governance. Those Charged with Governance are responsible for overseeing the Authority's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the Authority and determined that the most significant, which are directly relevant to specific assertions in the financial statements, are those related to the reporting frameworks (international accounting standards as interpreted and adapted by the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom 2020/21, The Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015, the Local.

D. Audit opinion

- Government Act 2003 and the Fire and Rescue Services Act 2004. We also identified the following additional regulatory frameworks in respect of the firefighters' pension fund - Public Service Pensions Act 2013, The Firefighters' Pension Scheme (England) Regulations 2014 and The Firefighters' Pension Scheme (England) Order 2006.
- We enquired of senior officers and the Audit and Standards Committee, concerning the Authority's policies and procedures relating to:
 - the identification, evaluation and compliance with laws and regulations;
 - the detection and response to the risks of fraud; and
 - the establishment of internal controls to mitigate risks related to fraud or non-compliance with laws and regulations.
- We enquired of senior officers, internal audit and the Audit and Standards Committee, whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud.
- We assessed the susceptibility of the Authority's financial statements to material misstatement, including how fraud might occur, by evaluating officers' incentives and opportunities for manipulation of the financial statements. This included the evaluation of the risk of management override of controls, including the use of accounting estimates, assumptions and judgements, the risk of fraudulent expenditure recognition and the risk of improper revenue recognition. We determined that the principal risks were in relation to large and unusual journals which were designed to change financial performance, for example, moving amounts between the Balance Sheet and Comprehensive Income and Expenditure Statement.
- Our audit procedures involved:
 - evaluation of the design effectiveness of controls that the Treasurer has in place to prevent and detect fraud;
 - challenging assumptions and judgements made by management in its significant accounting estimates in respect of the valuation of land and buildings, investment property and defined benefit pensions liability valuations; and
 - assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. However, detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as those irregularities that result from fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it.
- The team communications in respect of potential non-compliance with relevant laws and regulations, including the potential for fraud in revenue and expenditure recognition, and the significant accounting estimates related to the valuation of land and buildings and defined benefit pensions liability valuations.
- Assessment of the appropriateness of the collective competence and capabilities of the Authority's engagement team included consideration of the engagement team's:
 - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
 - knowledge of the local government sector
 - understanding of the legal and regulatory requirements specific to the Authority including:

D. Audit opinion

- the provisions of the applicable legislation
 - guidance issued by CIPFA/LASAAC and SOLACE
 - the applicable statutory provisions.
- In assessing the potential risks of material misstatement, we obtained an understanding of:
 - the Authority's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement.
 - The Authority's control environment, including the policies and procedures implemented by the Authority to ensure compliance with the requirements of the financial reporting framework.

Report on other legal and regulatory requirements – the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception – the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2021.

We have nothing to report in respect of the above matter.

Responsibilities of the Authority

The Authority is responsible for putting in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

Auditor's responsibilities for the review of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to be satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We have undertaken our review in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in April 2021. This guidance sets out the arrangements that fall within the scope of 'proper arrangements'. When reporting on these arrangements, the Code of Audit Practice requires auditors to structure their commentary on arrangements under three specified reporting criteria:

- Financial sustainability: how the Authority plans and manages its resources to ensure it can continue to deliver its services;
- Governance: how the Authority ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness: how the Authority uses information about its costs and performance to improve the way it manages and delivers its services.

D. Audit opinion

We have documented our understanding of the arrangements the Authority has in place for each of these three specified reporting criteria, gathering sufficient evidence to support our risk assessment and commentary in our Auditor's Annual Report. In undertaking our work, we have considered whether there is evidence to suggest that there are significant weaknesses in arrangements.

Report on other legal and regulatory requirements – Delay in certification of completion of the audit

We cannot formally conclude the audit and issue an audit certificate for Hereford and Worcester Fire Authority for the year ended 31 March 2021 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until we have completed the work necessary to issue our Whole of Government Accounts (WGA) Component Assurance statement for the Authority for the year ended 31 March 2021.

We are satisfied that this work does not have a material effect on the financial statements.

Use of our report

This report is made solely to the members of the Authority, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 43 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the Authority's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Authority and the Authority's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signature:

Avtar Sohal, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

Birmingham

Date:

[LETTER TO BE WRITTEN ON CLIENT HEADED PAPER]

Grant Thornton UK LLP
The Colmore Building
20 Colmore Circus
BIRMINGHAM
West Midlands
B4 6AR

[Date] – {TO BE DATED SAME DATE AS DATE OF AUDIT OPINION}

Dear Sirs

Hereford and Worcester Fire Authority
Financial Statements for the year ended 31 March 2021

This representation letter is provided in connection with the audit of the financial statements of Hereford and Worcester Fire Authority for the year ended 31 March 2021 for the purpose of expressing an opinion as to whether the Authority financial statements are presented fairly, in all material respects in accordance with International Financial Reporting Standards, and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 and applicable law.

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- i. We have fulfilled our responsibilities for the preparation of the Authority's financial statements in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 ("the Code"); in particular the financial statements are fairly presented in accordance therewith.
- ii. We have complied with the requirements of all statutory directions affecting the Authority and these matters have been appropriately reflected and disclosed in the financial statements.
- iii. The Authority has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of any regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
- iv. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- v. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include investment properties. We are satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the Code and adequately disclosed in the financial statements. We understand our responsibilities includes identifying and considering alternative, methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the estimate used. We are satisfied that the methods, the data and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in accordance with the Code and adequately disclosed in the financial statements.

- vi. We confirm that we are satisfied that the actuarial assumptions underlying the valuation of pension scheme assets and liabilities for IAS19 Employee Benefits disclosures are consistent with our knowledge. We confirm that all settlements and curtailments have been identified and properly accounted for. We also confirm that all significant post-employment benefits have been identified and properly accounted for.
- vii. Except as disclosed in the financial statements:
 - a. there are no unrecorded liabilities, actual or contingent
 - b. none of the assets of the Authority has been assigned, pledged or mortgaged
 - c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- viii. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the Code.
- ix. All events subsequent to the date of the financial statements and for which International Financial Reporting Standards and the Code require adjustment or disclosure have been adjusted or disclosed.
- x. We have considered the adjusted misstatements, and misclassification and disclosures changes schedules included in your Audit Findings Report. The Authority's financial statements have been amended for these misstatements, misclassifications and disclosure changes and are free of material misstatements, including omissions.
- xi. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xii. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- xiii. We have updated our going concern assessment. We continue to believe that the Authority's financial statements should be prepared on a going concern basis and have not identified any material uncertainties related to going concern on the grounds that:
 - a. the nature of the Authority means that, notwithstanding any intention to cease its operations in their current form, it will continue to be appropriate to adopt the going concern basis of accounting because, in such an event, services it performs can be expected to continue to be delivered by related public authorities and preparing the financial statements on a going concern basis will still provide a faithful representation of the items in the financial statements
 - b. the financial reporting framework permits the entry to prepare its financial statements on the basis of the presumption set out under a) above; and
 - c. the Authority's system of internal control has not identified any events or conditions relevant to going concern.

Information Provided

- xiv. We have provided you with:
 - a. access to all information of which we are aware that is relevant to the preparation of the Authority's financial statements such as records, documentation and other matters;
 - b. additional information that you have requested from us for the purpose of your audit; and
 - c. access to persons within the Authority via remote arrangements, in compliance with the nationally specified social distancing requirements established by the government in response to the Covid-19 pandemic. from whom you determined it necessary to obtain audit evidence.

- xv. We have communicated to you all deficiencies in internal control of which management is aware.
- xvi. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xvii. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- xviii. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Authority and involves:
 - a. management;
 - b. employees who have significant roles in internal control; or
 - c. others where the fraud could have a material effect on the financial statements.
- xix. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.
- xx. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- xxi. We have disclosed to you the identity of the Authority's related parties and all the related party relationships and transactions of which we are aware.
- xxii. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Annual Governance Statement

- xxiii. We are satisfied that the Annual Governance Statement (AGS) fairly reflects the Authority's risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

Narrative Report

- xxiv. The disclosures within the Narrative Report fairly reflect our understanding of the Authority's financial and operating performance over the period covered by the Authority's financial statements.

Approval

The approval of this letter of representation was minuted by the Audit & Standards Committee at its meeting on 19 January 2022.

Yours faithfully

Name.....

Position.....

Date.....

Name.....

Position.....

Date.....

Signed on behalf of the Authority

Report of the Treasurer

Auditors Annual Report 2020/21

Purpose of report

1. To present the Auditors Annual Report 2020/21 from the External Auditors, Grant Thornton UK LLP.
-

Recommendation

The Treasurer recommends that the Auditors Annual Report 2020/21 from the External Auditors, Grant Thornton UK LLP, be noted.

Background

2. Under the Local Audit and Accountability Act 2014, the Auditor's key responsibilities are to:
 - give an opinion on the Authority's financial statements;
 - assess the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources (the value for money conclusion).
2. The Auditors undertake a risk assessment to identify any significant risks which need to be addressed before the value for money conclusion is reached. The Auditors assess the Authority's financial resilience as part of their work on the value for money conclusion.
3. The Annual Audit Letter summarises the findings from the 2020/21 audit, and the External Auditor will take you through the report attached at Appendix 1.

Conclusion

4. The Auditors Annual Report 2020/21 from the External Auditors, Grant Thornton UK LLP be noted.

Corporate Considerations

Resource Implications (identify any financial, legal, property or human resources issues)	None
Strategic Policy Links (identify how proposals link in with current priorities and policy framework and if they do not, identify any potential implications).	None
Risk Management / Health & Safety (identify any risks, the proposed control measures and risk evaluation scores).	None
Consultation (identify any public or other consultation that has been carried out on this matter)	None
Equalities (has an Equalities Impact Assessment been completed? If not, why not?)	N/A

Supporting Information

Appendix 1 – Auditors Annual Report 2020/21 - Grant Thornton UK LLP

Auditor's Annual Report on Hereford & Worcester Fire Authority 2020-21

19 January 2022



Contents



We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice issued by the National Audit Office (NAO) requires us to report to you our commentary relating to proper arrangements.

We report if significant matters have come to our attention. We are not required to consider, nor have we considered, whether all aspects of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.



Section	Page
Executive Summary	3
Commentary on the Authority's arrangements to secure economy, efficiency and effectiveness in its use of resources	5
Financial sustainability	6
Governance	8
Improving economy, efficiency and effectiveness	9
COVID-19 arrangements	13
Opinion of the financial statements	14
Appendices	
A – The responsibilities of the Fire Authority	16
B – An explanatory note on recommendations	17
C – Use of Statutory powers	18

Executive summary



Value for money arrangements and key recommendation(s)

We presented our Audit Plan to the Audit & Standards Committee on 28 July. In this we set out the revised approach to Value for Money work for 2020/21 onwards. We noted there are three main changes arising from the NAO's new approach:

- A new set of key criteria, covering financial sustainability, governance and improvements in economy, efficiency and effectiveness
- More extensive reporting, with a requirement on the auditor to produce a commentary on arrangements across all of the key criteria, rather than the current 'reporting by exception' approach
- The replacement of the binary (qualified / unqualified) approach to VFM conclusions, with far more sophisticated judgements on performance, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

We reported at that time that we had not identified any risks of significant weaknesses from our initial planning work. We have continued our review of your arrangements, and are now able to issue our auditor's annual report.



Financial sustainability

The Authority continues to enjoy a comparatively healthy financial position. This has been achieved through robust financial management, identifying and delivering transformational savings, with Member involvement throughout. Reserves in excess of need are now being utilised to enhance service delivery. Future Medium Term Financial Plans will be informed by any government funding announcements, which have been anticipated for a number of years.



Governance

The Authority has robust governance arrangements in place, including risk management and internal audit. These have continued throughout the pandemic.



Improving economy, efficiency and effectiveness

The Authority has a history of tackling areas where it believes savings can be made, without comprising service delivery. Key performance indicators are included in quarterly reports to Full Authority, underpinned by robust data. However, as noted in the "Opinion on the financial statements", the Authority needs to ensure that it has robust arrangements in place to ensure the quality of service provision where services or functions are outsourced. We have made an improvement recommendation on page 11 of this report.

The Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services 2021/22, Effectiveness, Efficiency and People report concluded that in each of the 3 areas Effectiveness, Efficiency and People the Authority was rated as "Requires Improvement" compared to the 2018/19 report which rated the Authority as "Good" in relation Effectiveness and "Requires Improvement" in relation to "Efficiency and People", compared to an expected grade of "good".

This report, covering the second full inspection, was published on 15 December 2021. As such, the Fire Authority has not had the opportunity yet to prepare a detailed response and action plan. In its' response to the first inspection report, from December 2018, the Authority produced a detailed response / action plan, progress against which was reported quarterly to Members. We expect that the same approach will be taken this time.

The report highlights areas where the fire authority needs to improve, making recommendations where required. None of these give rise to "Significant Weaknesses" in arrangements for our VFM work. However, we will revisit the progress the Authority makes in relation to these recommendation as part of 2021/22 VFM assessment. We have made an improvement recommendation on page 12 of this report.

Executive summary



Opinion on the financial statements

We have completed our work on the audit of the Authority's financial statements and include our detailed findings in our Audit Findings Report. Our audit was again completed remotely, with a couple of "in person" meetings.

Our work has identified significant issues in regard to the valuation of the Authority's property assets. This stems from the original valuer, Place Partnership Limited, ceasing on 31 March 2021, and work after that date being conducted by valuers employed by the West Mercia Police and Crime Commissioner. We have reported our findings in detail in our Audit Findings Report. With regard to the Value for Money arrangements, the Authority needs to ensure that it has robust arrangements in place for ensuring that key service providers, in all areas, provide the required work or information to an appropriate standard. We also had to undertake more testing than planned in order to obtain appropriate assurance that non pay expenditure had been included in the correct financial year. We also identified that the Member Data provided to the Government Actuary Department (GAD), as actuary for the Fire Fighter's Pension Scheme was out of date, although this did not have a significant impact on the overall liability.

We intend to issue an unmodified opinion on the financial statements



Commentary on the Authority's arrangements to secure economy, efficiency and effectiveness in its use of resources

All Fire Authorities are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. The Authority's responsibilities are set out in Appendix A.

Fire Authorities report on their arrangements, and the effectiveness of these arrangements as part of their annual governance statement.

Under the Local Audit and Accountability Act 2014, we are required to be satisfied whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

The National Audit Office's Auditor Guidance Note (AGN) 03, requires us to assess arrangements under three areas:



Financial sustainability

Arrangements for ensuring the Authority can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years).



Governance

Arrangements for ensuring that the Authority makes appropriate decisions in the right way. This includes arrangements for budget setting and management, risk management, and ensuring the Authority makes decisions based on appropriate information.



Improving economy, efficiency and effectiveness

Arrangements for improving the way the Authority delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.



Our commentary on each of these three areas, as well as the impact of Covid-19, is set out on pages 5 to 8.

Financial sustainability



We considered how the Authority:

- identifies all the significant financial pressures it is facing and builds these into its plans
- plans to bridge its funding gaps and identify achievable savings
- plans its finances to support the sustainable delivery of services in accordance with strategic and statutory priorities
- ensures its financial plan is consistent with other plans such as workforce, capital, investment and other operational planning
- identifies and manages risk to financial resilience, such as unplanned changes in demand and assumptions underlying its plans.

Overview

We are satisfied that the arrangements are reasonable, and do not give rise to any “Significant Weaknesses”.

Key findings

The Medium Term Financial Plan (MTFP) is based on reasonable assumptions, and includes sensitivity analysis for those variables which could have greatest impact. The MTFP explains the ongoing uncertainty over a long term financial settlement, and the planned use of the Budget Reduction Reserve to smooth short term shortfalls and uncertainty while structural changes are made and a longer term settlement announced. This avoids the Fire Authority having to make short term service reductions which in the longer term would be unnecessary. The Structural Gap for the four years of the MTFP is approximately £300k a year, and is forecast to remain as such beyond 2024/25. The Budget Reduction Reserve was forecast to be £3.5m at 31 March 2025. Even with no action at all to address the structural gap, this would have meant that the reserve would be sufficient until 2035. However, the out-turn results for this year would mean that there would potentially be £5.5m in this reserve which would exceed requirements and necessity.

With the agreement of Group Leaders the new Chief Fire Officer has undertaken a review of reserves and has identified areas where they can be used effectively to give significant organisational impacts. This is also in-line with HMICFRS recommendations in their previous State of Fire Report 2019, where all Fire Authorities were advised to review their reserves and make investments in the near future rather than holding or accumulating excessive reserve levels. These movements will bring the reserve to £1.414m. This means that the reserve will still last for five years, providing sufficient time to address the structural deficit.

There are four priority projects developed by the Strategic Fire Alliance between Hereford & Worcester and Shropshire Fire and Rescue Services. These cover Fire Control, Community Risk Management Plan (CRMP), ICT and procurement. When these projects come to fruition they should increase collective capacity and resilience to achieve longer-term sustainability for both Services.

Savings plans have historically involved reconfiguring fire stations and reducing the number of appliances at a station, as well as crewing changes. These are all subject to extensive consultation - with the public and Fire Brigades' Union. After appropriate consultation savings plans are approved by Members before implementation.

The Fire & Rescue Service carries out its duties under the Fire and Rescue Services Act 2004 in relation to fire prevention, fire safety, firefighting and rescues, including emergencies such as road traffic collisions and flooding events. Unlike local councils, there aren't any discretionary services that have a net negative financial impact - the additional services provided are designed to be revenue generating - such as working with other blue light services.

The Community Risk Management Plan for 2021-25 sets out the strategic priorities, including six areas for focus - Service Delivery; Service Support; Value for Money; Governance; Partnership Working and Infrastructure and Technology. Each of these is underpinned by a number of activities. These activities are then supported through the budget setting process, as has been the response to the external inspection by Her Majesty's Inspectorate of Constabulary and Fire & Rescue Service (HMICFRS) in Summer 2018, reporting in December 2018.

Financial sustainability

The HMICFRS 2021/22, Effectiveness, Efficiency and People report noted that the fire service displays some sound financial management. The Authority takes a prudent approach to government funding in its medium-term financial plan (MFTP) given the uncertainties around the Covid-19 pandemic.

The report also notes that the Authority undertakes regular reviews to consider service expenditure and has made savings and efficiencies which have not impacted its operational performance and services it provides to the public. The report deems the Authority as financially secure but with the opportunity to plan for future challenges and develop plans on how to use its reserves.

We have assessed the arrangements that the Authority has in place over financial sustainability and are satisfied that there are no significant weaknesses to report on.



Governance



We considered how the Authority:

- monitors and assesses risk and gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud
- approaches and carries out its annual budget setting process
- ensures effectiveness processes and systems are in place to ensure budgetary control
- ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency
- monitors and ensures appropriate standards.

Overview

We are satisfied that the arrangements are reasonable, and do not give rise to any “Significant Weaknesses”.

Key findings

Because of the nature of the services the Fire Authority provides, it takes risk management extremely seriously, both in operational and non-operational aspects. Department Heads are responsible for the completion of a quarterly risk register review, with support from the Emergency Planning and Resilience Officer (EPRO). The Strategic Risk Register (SRR) is reviewed at a Senior Management Board (SMB) meeting at the end of each quarter and is collectively owned by SMB. There is an annual risk management report to Audit & Standards Committee.

Internal Audit is provided by Worcestershire Internal Audit Shared Service (WAISS). From review of internal audit work, and attendance at Audit & Standards Committee, we can confirm that internal audit is adequate and effective. The Audit & Standards Committee receives update reports at each meeting, and these summarise the key messages and conclusions, providing sufficient assurance to enable it to assess whether internal controls have operated as expected.

The annual budget is built to support the Community Risk Management Plan (CRMP) which is based on an assessment of risk and response, and runs for a four year period. There is comparatively little year on year movement. There is extensive consultation with the Fire Brigades Union (FBU) for example over changes to crewing patterns, and with the public in regard to provision of appliances at fire stations. This feeds in to the CRMP, which then drives the MTFP, and annual budget.

Budget-holders have access to real time financial management information. The nature of the budgets means that there are few for which profiling is relevant. Financial monitoring reports are presented to the Policy & Resources Committee. All forecast variances against individual budget lines are reported. The body of the reports explains the larger variances, and changes to previous budgets, in detail. Budget changes are approved by Committee (or Full Authority) within each quarterly report.

The Authority makes properly informed decisions, including extensive consultation where appropriate. For example, preparation of the draft CRMP involved joint workshops with Shropshire Fire and Rescue Service to ensure a common approach to risk identification and management. An extensive programme of local risk workshops was also conducted with staff in all Service departments prior to publishing the draft CRMP for public consultation. Full public consultation was carried out between 6 July 2020 and 25 September 2020.

The Authority has an experienced Monitoring Officer who oversees compliance with legislation and regulatory standards.

From our review of the arrangements that the Authority has over governance we have not identified any significant weaknesses which we need to report on.

Improving economy, efficiency and effectiveness



We considered how the Authority:

- uses financial and performance information to assess performance to identify areas for improvement
- evaluates the services it provides to assess performance and identify areas for improvement
- ensures it delivers its role within significant partnerships, engages with stakeholders, monitors performance against expectations and ensures action is taken where necessary to improve
- ensures that it commissions or procures services in accordance with relevant legislation, professional standards and internal policies, and assesses whether it is realising the expected benefits.

Overview

We are satisfied that the arrangements are reasonable, and do not give rise to any “Significant Weaknesses”.

Key messages

Key performance indicators are included in quarterly reports to Full Authority. This is underpinned by robust data, with Internal Audit reporting (January 2021) "The Performance & Information department have a well defined process for the collation and production of performance data, both locally and for HMICFRS reporting purposes." Benchmarking with other Fire Authorities is difficult owing to the lack of national guidance on reporting KPIs etc, which makes comparisons difficult. The Fire Authority works with others where possible.

The Fire Authority is subject to inspection by HMICFRS and prepared a detailed action plan in response to the initial report and findings. Updates are provided regularly (usually quarterly) to Members.

The Fire Authority has a history of tackling areas where it believes savings can be made, without comprising service delivery - for example - review of the number of fire appliances at stations, review of the number of fire fighters required on appliances, and review of crewing patterns. This is always supported by appropriate consultation with key stakeholders. Strategic priorities are reviewed and refreshed through the CRMP.

The Fire Authority is an a Strategic Fire Alliance with Shropshire and Wrekin Fire and Rescue Authority. This sets out four key priority areas (Fire Control; CRMP; ICT & Procurement) where the two authorities are working closely together, leading to actions to be taken at each body.

Over a number of years expected financial benefits of partnership working have been realised. To date, these have primarily been working more closely with West Mercia Police. This includes sharing of various facilities as "Blue Light Hubs" and sharing facilities at the Hindlip site.

We have reported the findings from our audit of the Authority's financial statements separately in our Audit Findings Report (AFR), presented to Audit & Standards Committee alongside this report. Our AFR sets out the significant challenges we, and Officers, faced in ensuring that the valuation of property in the statements is fairly stated. Our report includes the very significant changes in the valuation of property arising from our audit. While Officers used the valuations provided to them in good faith, there is a need to ensure that, where services are outsourced, the information and supporting evidence is robust and reliable. This was not the case with the property valuations – the valuations initially provided by Place Partnership Limited, and then by valuers employed by the West Mercia Police & Crime Commissioner, both fell short of what Officers and we as auditors would expect to see.

Improvement Recommendation:

We would recommend that management ensures that it robustly challenges and checks the data provided by external valuers to ensure the right information is presented in the financial statements.

Improving economy, efficiency and effectiveness

Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services 2021/22, Effectiveness, Efficiency and People report graded the Authority as "Requires Improvement" in respect to each of the three criteria. The 2018/19 report also rated the authority as "Requires Improvement" against Efficiency and People, but "Good" in respect to "Effectiveness".

The report notes that

"The service is good at protecting the public through fire regulation, and at responding to major incidents. But it needs to have a better understanding of fires and other risks. It also needs to be better at both preventing fires and responding to fires and other emergencies.

The service displays some sound financial management. And its medium-term financial plan (MTFP) takes a prudent approach to government funding, given that the full impact of the pandemic is unknown. But the service still needs to improve its use of resources. It is financially secure but could do more to plan for future financial challenges. The service is developing a plan for the use of its reserves. It should regularly review its fleet and estate strategies.

We are encouraged by the improvements the service has made since our last inspection. It now actively considers the relationship between technology, future innovation and risk. Its fire control mobilising system has moved to West Mercia Police headquarters, and the service is seeking to use changes in technology to improve efficiency and effectiveness. But it has limited capacity and capability to bring about sustainable future change.

The service needs to improve how it treats its people. This includes promoting the right values and culture, and getting the right people with the right skills, as well as looking at

performance management and talent development. I note that the service needs to do more to make the service a fair place to work and to promote diversity, and with better communication between senior leaders and staff. The newly established senior leadership team should look to provide opportunities to improve the culture of the organization."

This report, covering the second full inspection, was published on 15 December 2021. As such, the Fire Authority has not had the opportunity yet to prepare a detailed response and action plan.

These comments, particularly around financial management, are consistent with our own findings over several years. We also note the comment on the new leadership team – our meeting with the Chief Fire Officer and Treasurer on 5 August 2021 highlighted some of the areas for focus – particularly around developing a wider leadership group and cultural change.

The report highlights areas where the Fire Authority needs to improve, making recommendations where required and we would expect the Fire Authority to assess the findings in the report and develop an action plan, akin to its response to the first inspection report, from December 2018. We would expect the Authority, to report progress against this to its Members similarly to how it reported against the 2018/19 findings.

We have assessed the recommendations in the report and do not assess that these give rise to "Significant Weaknesses" in arrangements in respect to our VFM work. However, we will revisit the progress the Authority makes in relation to these recommendation as part of 2021/22 VFM assessment.

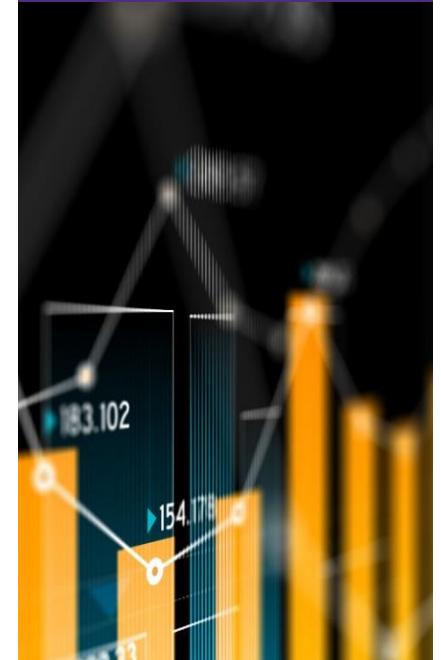
Improvement Recommendation:

We would recommend that management ensures that it develops an action plan to respond to the recommendations raised in the HMICFRS 2021/22, Effectiveness, Efficiency and People report, and monitors and reports progress made on the recommendations to Members.

Improvement recommendations

1 Recommendation	Management ensures that it robustly challenges and checks the data provided by external valuers to ensure the right information is presented in the financial statements.
Why/impact	The final 2020/21 financial statements required a number of adjustments in respect to the valuation of property, plant and equipment compared to the draft financial statements as there were a number of valuation inconsistencies compared to source data. This resulted in increased time, effort and resources to ensure that the valuation of assets was correctly reflected in the financial statements both by management, the valuation experts and the audit team.
Auditor judgement	It is important that the Fire Authority ensures that it challenges and checks the data used to prepare the draft financial statements, so that it can minimise the number of adjustments required to the final set of financial statements.
Summary findings	The Fire Authority outsources the valuation of its' property valuations, but needs to ensure robust oversight of the process and outcomes.
Management comment	The Authority acknowledges the need to have accurate Accounting valuations for inclusion in the Accounts, although recognizing that they do not necessarily represent the realisable value of individual properties. The short-comings of the valuation process in 2020/21, were made worse by the complete cessation of service from that supplier immediately after the valuation was provided. The support provided by our new supplier in correcting these issues means that future valuations will be more accurate and has given confidence and understanding to the Finance team to enable a robust and appropriate challenge process in future.

The range of recommendations that external auditors can make is explained in Appendix B.



The range of recommendations that external auditors can make is explained in Appendix C.

Improvement recommendations

2 Recommendation	Management ensures that it develops an action plan to respond to the recommendations raised in the Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) 2021/22, Effectiveness, Efficiency and People report, and monitors and reports its progress made on the recommendations to members.
Why/impact	<p>The HMICFRS 2021/22 report ask three main questions:</p> <ol style="list-style-type: none"> 1. How effective is the fire and rescue service at keeping people safe and secure from fire and other risks? 2. How efficient is the fire and rescue service at keeping people safe and secure from fire and other risks? 3. How well does the fire and rescue service look after its people? <p>The report conclude that the Authority "Requires Improvement" across all 3 categories, and made a number of recommendations to the Authority to implement.</p>
Auditor judgement	It is important that the Authority responds to recommendations made in the HMICFRS 2021/22 report and ensures that progress against these recommendations is monitored and reported to members.
Summary findings	The HMICFRS 2021/22 report rated the Authority as "Requires Improvement" in all 3 criteria of the report Effectiveness, Efficiency and People. "Good" is the expected grade judgement for all fire and rescue services.
Management comment	The Authority takes recommendations of HMICFRS seriously and as a genuine opportunity to improve. There is a proven track-record of establishing an action plan; with appropriate objectives, time-scales and responsible officers together with a regular report back process to the Senior Management Board and to Members of the Authority; and this report will be treated no differently.

The range of recommendations that external auditors can make is explained in Appendix B.



The range of recommendations that external auditors can make is explained in Appendix C.

COVID-19 arrangements



Since March 2020 COVID-19 has had a significant impact on the population as a whole and how services are delivered.

We have considered how the Authority's arrangements have adapted to respond to the new risks they are facing.

Overview

We are satisfied that the arrangements are reasonable, and do not give rise to any "Significant Weaknesses".

Key messages

The Covid-19 pandemic is a global event that has impacted all people and organisations. The Fire Authority during this period has had to continue to provide this key service with a number of restrictions imposed.

The Fire Authority responded to the pandemic by reducing the extent of non essential activity so that firefighters were able to continue to respond to emergency calls, while also supporting the county wide response.

The Authority allowed its staff to work flexibly and efficiently during the pandemic, making use of technology to implement agile working and video conferencing where required and plans to adopt these changes into its usual procedures.

No significant weaknesses in controls have been raised by Internal Audit. Governance has adapted appropriately, with meetings happening through Teams. We have not seen any diminution in the quality of debate or challenge as a result of the pandemic.

The financial impact on the Fire Authority has been comparatively limited, which is expected given the nature of the services provided and income streams. In year the Authority received £691k grant and a further £72k after the year end totalling £763k,

against which attributed costs totalling £161k have been offset. The balance (£602k) has been taken to a specific ear-marked reserve. This will be used to fund shortfalls in funding as a result of Precept/Business Rate tax-base losses into the MTFP period.

Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services COVID-19 Inspection took place between 5 and 16 October 2020, reporting in January 2021. The report summarises "The service prioritised its operational response and, in doing so, decided not to provide the full range of protection activity. It suspended its risk-based inspection programme, but didn't replace it with a suitable alternative risk-based approach, such as introducing desktop reviews. It did continue some protection activity, such as enforcement, albeit at a reduced level. As a result, we are concerned that the service hasn't undertaken the full range of protection activity expected during the initial period of the pandemic. It did continue with its prevention work."

Our findings are consistent with this – for example, that training was reduced and fire officer time freed up to support the response to the initial stages of the pandemic. However, we are satisfied that the reduction of protection activity has not had a detrimental impact on the Authority's ability to provide its services.

The report further states "The service managed its financial resources well, and its financial position was largely unaffected, especially as it didn't have to use reserves to cover extra costs. The service could respond quickly to staff absences. It trained more staff for its control room roles and supported on-call firefighters who were affected financially by the pandemic. The service communicated well with its staff throughout the pandemic, including on issues relating to staff wellbeing. It continued its risk-critical training. It also made sure all staff had the resources they needed to do their jobs effectively, including providing extra IT and putting in place new flexible working arrangements."

In our view the Authority has appropriately responded to the challenges made by the pandemic to continue to deliver key services to the public and provided arrangements for its staff to work throughout the period, and therefore there is no evidence of significant weaknesses in its arrangements.

Opinion on the financial statements



Audit opinion on the financial statements

We plan to give an unqualified opinion on the financial statements in January 2022.

Audit Findings Report

More detailed findings can be found in our AFR, which will be presented to the Audit & Standards Committee on 19 January 2022.

Whole of Government Accounts

The Fire Authority is below the threshold for an audit of the Whole of Government Accounts (WGA) return. However, the guidance and template return is not expected until January, so we are unable to conclude our audit at this stage.

Preparation of the accounts

The Authority provided draft accounts in line with the national deadline of 30 July, but two months after the agreed date of 31 May. The Treasurer explained the reasons for this to the Audit & Standards Committee on 28 July. The main causes of the delay were needing get a number of property valuations re-done and delays in district councils providing information needed for the accounts.

Issues arising from the accounts:

The key issues were:

- very significant issues in obtaining sufficient, appropriate assurance over the valuation of property, which led to a material change in the Balance Sheet value
- a £242k reduction in Non Domestic Rates income
- Member Data provided to the Government Actuary Department (GAD), as actuary for the Fire Fighter's Pension Scheme was out of date, although this did not have a significant impact on the overall liability.
- inconsistent application of the expenditure recognition policy.

Grant Thornton provides an independent opinion on whether the accounts are:

- True and fair
- Prepared in accordance with relevant accounting standards
- Prepared in accordance with relevant UK legislation.



Appendices

Appendix A - Responsibilities of the Fire Authority



Role of the accountable officer:

- Preparation of the statement of accounts
- Assessing the Authority's ability to continue to operate as a going concern

Public bodies spending taxpayers' money are accountable for their stewardship of the resources entrusted to them. They should account properly for their use of resources and manage themselves well so that the public can be confident.

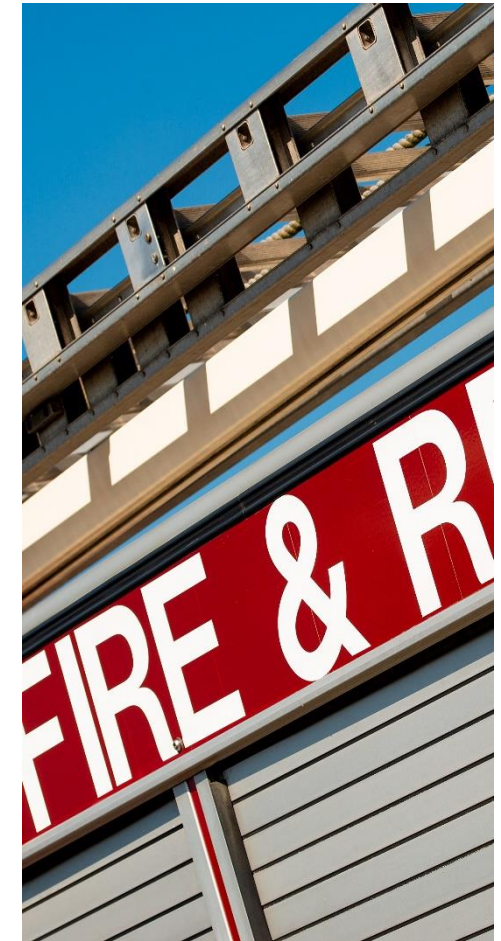
Financial statements are the main way in which local public bodies account for how they use their resources. Local public bodies are required to prepare and publish financial statements setting out their financial performance for the year. To do this, bodies need to maintain proper accounting records and ensure they have effective systems of internal control.

All local public bodies are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. Local public bodies report on their arrangements, and the effectiveness with which the arrangements are operating, as part of their annual governance statement.

The Chief Financial Officer (or equivalent) is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Chief Financial Officer (or equivalent) determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Chief Financial Officer (or equivalent) or equivalent is required to prepare the financial statements in accordance with proper practices as set out in the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom. In preparing the financial statements, the Chief Financial Officer (or equivalent) is responsible for assessing the Authority's ability to continue as a going concern and use the going concern basis of accounting unless there is an intention by government that the services provided by the Authority will no longer be provided.

The Authority is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.



Appendix B - An explanatory note on recommendations

A range of different recommendations can be raised by the Authority's auditors as follows:

Type of recommendation	Background	Raised within this report	Page reference
Statutory	Written recommendations to the Authority under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014. A recommendation under schedule 7 requires the Authority to discuss and respond publicly to the report.	No	N/A
Key	The NAO Code of Audit Practice requires that where auditors identify significant weaknesses as part of their arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the Authority. We have defined these recommendations as 'key recommendations'.	No	N/A
Improvement	These recommendations, if implemented should improve the arrangements in place at the Authority, but are not a result of identifying significant weaknesses in the Authority's arrangements.	Yes	11 & 12

Appendix C – Use of formal auditor's powers

We bring the following matters to your attention:

Statutory recommendations

Under Schedule 7 of the Local Audit and Accountability Act 2014, auditors can make written recommendations to the audited body which need to be considered by the body and responded to publicly

We did not issue a statutory recommendation.

Public interest report

Under Schedule 7 of the Local Audit and Accountability Act 2014, auditors have the power to make a report if they consider a matter is sufficiently important to be brought to the attention of the audited body or the public as a matter of urgency, including matters which may already be known to the public, but where it is in the public interest for the auditor to publish their independent view.

We did not issue a public interest report.

Application to the Court

Under Section 28 of the Local Audit and Accountability Act 2014, if auditors think that an item of account is contrary to law, they may apply to the court for a declaration to that effect.

We did not issue an application to the Court.

Advisory notice

Under Section 31 of the Local Audit and Accountability Act 2014, auditors may issue an advisory notice if the auditor thinks that the authority or an officer of the authority:

- is about to make or has made a decision which involves or would involve the authority incurring unlawful expenditure,
- is about to take or has begun to take a course of action which, if followed to its conclusion, would be unlawful and likely to cause a loss or deficiency, or
- is about to enter an item of account, the entry of which is unlawful.

We did not issue an advisory notice.

Judicial review

Under Section 31 of the Local Audit and Accountability Act 2014, auditors may make an application for judicial review of a decision of an authority, or of a failure by an authority to act, which it is reasonable to believe would have an effect on the accounts of that body.

We did not make an application for a judicial review.

Report of the Treasurer

Statement of Accounts 2020/21

Purpose of report

1. To present the 2020/21 Statement of Accounts for approval.
-

Recommendation

It is recommended that the Statement of Accounts 2020/21 is approved.

Introduction and Background

2. The Accounts and Audit Regulations 2015 set out the dates by which an Authority must approve and publish the Statement of Accounts. As a part of the government's response to the restrictions of Covid-19 working these dates are relaxed for this year only.
3. The dates with which an Authority must comply are shown below, with the normal date shown in brackets for information.
4. An Authority must ensure that the Statements are:
 - a. Signed off by the Treasurer by (31 May 2021): 31 July 2021
 - b. Approved by the Authority by (31 July 2021): 30 September 2021
 - c. Published by (31 July 2021): 30 September 2021
5. The Accounts were signed off by the Treasurer on 30 July in line with the Regulations, but after the original date agreed with the Auditors
6. There have been a number of resources issues, both in the Service and for the Auditors which have resulted in the Audit extending over a longer period than envisaged. The Accounts were not ready for approval by the statutory deadline, and this was recognized by the appropriate public notice.
7. The Fire Authority has delegated responsibility for approval of the Accounts to this Committee.
8. The Accounts are now ready for approval and this the next available meeting of the Audit & Standards Committee.

Statement of Accounts

9. As Members will now be well aware, the Code of Practice on Local Authority Accounting – Statement of Recommended Practice (SORP) requires that the Accounts are prepared on the basis of International Financial Reporting Standards (IFRS). In a number of fundamental ways these differ from the Statutory Accounting framework used for Council Tax and grant purposes, and under which the Authority is charged with governance.
10. There are charges e.g. depreciation and the liability on pension funds which are required by IFRS but not chargeable on a Statutory basis and others which are required by Statute but not permitted under IFRS (e.g. provision to repay borrowing). Government does not recognise IFRS for grant allocations or the statutory budget setting process.
11. As a consequence of these differences there is a large net deficit (large surplus in prior year) on the Comprehensive Income & Expenditure Statement (CIES) and an extremely large negative balance on the Balance Sheet.
12. In the case of the CIES this arises from differences in between IFRS and statutory accounting and these are reconciled in the Movement in Reserves Statement (MiRS).
13. In the case of the Balance Sheet the position arises due to the liability on the Pension schemes, in particular the un-funded Fire-fighter schemes (FFPS).
14. The Authority is not, however, required or empowered to fund these deficits immediately as under the statutory arrangements they will be funded by future employer/employee contributions and, in the case of the FFPS, by direct government grant.
15. None of these accounting differences effect the underlying financial position or impact on the resources available to the Authority to deliver services.

Amendments to the Statements

16. Since the sign off of the Accounts by the Treasurer they have been subject to Audit with the result that a number of changes have been made.
17. Some of these have been of a minor nature, mainly typographical, or updating of the Notes to the Accounts to improve the disclosure. Where relevant this are included in the Audit Findings Report.
18. There have however been significant changes in relation to the Balance Sheet valuation of Property, Plant and Equipment (PPE) (which used to be referred to as Fixed Assets).
 - a. Members are advised that the issue related to the valuations themselves and not any shortcomings with the accounting arrangements, the values initially used had been accounted for properly.

- b. At the last meeting of this Committee the Treasurer advised that one of the reasons for the delays was the late receipt of the valuations from PPL and the immediate cessation of services.
- c. As part of the audit significant (largely administrative) errors were found in the valuations provided by PPL. Much work has been done by our new property services provider to correct these errors, but the result is a material reduction in the value of PPE of £4.4m. Members will be aware that this is a valuation for Accounting purposes and does not necessarily represent the actual realisable value (*or indeed any change in that value since the Draft Accounts.*)

Conclusion

- 19. The Statement of Accounts is ready for approval.
- 20. As there are no matters arising from the public inspection period, the External Auditor will be able to issue an Audit Opinion as soon as it is ready.
- 21. On publication, the approved Statements will include the Audit Opinion and the approved Annual Governance Statement.

Corporate Considerations

Resource Implications (identify any financial, legal, property or human resources issues)	n/a
Strategic Policy Links (identify how proposals link in with current priorities and policy framework and if they do not, identify any potential implications).	n/a
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)	n/a
Equalities (has an Equalities Impact Assessment been completed? If not, why not?)	n/a

Supporting Information

Appendix 1 – Statement of Accounts 2020-21 (separate enclosure)

Report of the Head of Internal Audit Shared Service

Internal Audit Draft Audit Plan 2022/23

Purpose of report

1. To provide the Committee with the Draft Audit Plan for 2022/23.
-

Recommendation

The Treasurer recommends that the 2022/23 Draft Internal Audit Plan is approved.

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 2018. 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. Internal Audit is provided by Worcestershire Internal Audit Shared Service (WIASS) in which Hereford and Worcester Fire and Rescue Authority is a Partner. Management is responsible for the system of internal control and should set in place policies and procedures to ensure that systems function correctly.

Objectives of Internal Audit

3. The CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom defines internal audit as: “an assurance function that primarily provides an independent and objective opinion to the organisation on the control environment comprising risk management, control and governance by evaluating its effectiveness to achieving the organisation’s objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic and effective use of resource”. WIASS is committed to satisfying/achieving the requirement of the CIPFA Code of Practice for Internal Audit and conforms to 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 will work with external audit to avoid duplication of effort, provide adequate coverage for the 2022/23 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 2022/23 an audit operational programme to be delivered by WIASS was discussed and agreed with the Treasurer and the Senior Management Board on the 5th October 2021 and will be shared with External Audit. The audit programme provides a total audit provision of 111 audit days; 100 operational and 11 management days. As the audits and follow up reviews are completed summary update reports will be brought before Committee along with an extract of the 'high' priority recommendations. Full reports will be provided to the Chairperson of the Committee for perusal on request.
7. WIASS operates an Internal Audit Charter which sets out the standards to which it operates for this Authority. The Internal Audit Plan for 2022/23, which is included at Appendix 1, is a risk-based plan which considers the adequacy of the Authority's risk management, performance management, challenges, other assurance processes as well as organisational strategic objectives and priorities. It has been based upon the risk priorities per the strategic risk register and emerging risks identified by the Senior Management Board. Large spend budget areas have also been considered, and direct association has been made to the Community Risk Management Plan 2021 - 2025. It has been formulated with the aim to ensure Hereford and Worcester Fire and Rescue Service meets its strategic purposes and delivers the Community Risk Management Plan and has directly linked the various aspects to identify the 'golden thread' regarding the Plan and risk identification to Service delivery. It is brought before the Audit and Standards Committee in draft format as the involvement of the Committee is considered an important facet of good corporate governance and contributing to the internal control assurance given in the Annual Governance Statement.
8. The Internal Audit Plan for 2022/23 has been based upon a resource allocation of 111 productive audit delivery days, a resource allocation which has been agreed with the Authority's Treasurer and section 151 Officer. A detailed plan provision has been included within the Internal Audit Plan for 2022/23 at Appendix 1. Those areas that are considered to have a 'high' priority will be

targeted first during the plan delivery. Other areas which are identified as 'medium' priority have been considered and an assessment has been made whether to include in the plan based on the overall risk and governance profile. Full audits were undertaken on the financial systems in 2020/21 so a watching brief will be maintained over the next 3 years with a full system audit planned for 2024/25. As part of good governance assurance is to be given to show embedded process, control and anti fraud measures remain in place. A combination of full audit reviews and light touch reviews will continue in the future. Operational support days are included to give a little flexibility and contingency in the plan e.g. consultancy. They are also necessary to support the delivery of the plan.

9. Due to the continuing changing environment the plan must be a framework for Internal Audit work for the forthcoming year. There is a need for improved flexibility in the plan due to a changing risk profile and emerging risks which the new normal will bring as we better understand the full impact of COVID19. To ensure flexibility there is the possibility that the plan will be updated during the year to address such challenges and to complement national initiatives. System security will also be considered as part of the reviews.
10. We recognise there are other review functions providing other sources of assurance, both internally and externally, (e.g. ICT Public Service Network assurance testing) over aspects of the Authority's operations. Where possible WIASS will seek to place reliance on such work thus reducing the internal audit coverage as required.
11. To try to reduce duplication of effort we understand the importance of working with the External Auditors. The audit plan is shared with the external auditors for information.
12. Appendix 1 provides the Committee with a breakdown of the draft 2022/23 internal audit plan.
13. Appendix 2 provides the Committee with an overview and comparison of the audits delivered over previous years.

Conclusion/Summary

14. Operational progress against the Internal Audit Plan for 2022/23 will be closely monitored and the Head of Internal Audit Shared Service will report the position to the Audit and Standards Committee on a quarterly basis. For information, any 'high' priority recommendations will also be included.

Corporate Considerations

<p>Resource Implications (identify any financial, legal, property or human resources issues)</p>	<p>There are financial implications that require consideration as the Authority is a partner in the Internal Audit Shared Service however these are not fully detailed in this report as the Treasurer is appraised of the position on a regular basis during the Partner Board meetings.</p>
<p>Strategic Policy Links (identify how proposals link in with current priorities and policy framework and if they do not, identify any potential implications).</p>	<p>None. There are legal issues e.g. Collaborative Agreement that require consideration but are not fully detailed in this report as they are contained within the Agreement. The outline plan is formulated to link to potential risks associated with the Community Risk Management Plan 2021 – 2025.</p>
<p>Risk Management / Health & Safety (identify any risks, the proposed control measures and risk evaluation scores).</p>	<p>The whole report is associated with potential risk.</p>
<p>Consultation (identify any public or other consultation that has been carried out on this matter)</p>	<p>N/A – no policy change is recommended</p>
<p>Equalities (has an Equalities Impact Assessment been completed? If not, why not?)</p>	<p>N/A</p>

Supporting Information

Appendix 1 - 2022/23 Draft Internal Audit Plan

Appendix 2 - Summary of audit coverage

**FIRE & RESCUE SERVICE
DRAFT INTERNAL AUDIT PLAN FOR 2022/23**

Audit Area	Source	Planned days 2022/23	Service	Comment/ Potential Outline Scoping	Strategy link	Indicative Quarter
Accountancy & Finance Systems						
Main Ledger (inc Budgetary Control & Bank Rec)	Fundamental to HWFRS CRMP delivery	6	Finance	Reduction in days for a light touch system audit. Standard scoping for core financial.	Resourcing for the Future	Q3
Creditors (a/c's payable)	Fundamental to HWFRS CRMP delivery	7	Finance	Reduction in days for a light touch system audit. Standard scoping for core financial.	Resourcing for the Future	Q3
Debtors (a/c's receivable)	Fundamental to HWFRS CRMP delivery	5	Finance	Reduction in days for a light touch system audit. Standard scoping for core financial.	Resourcing for the Future	Q3
Payroll & Pensions inc GARTAN	Fundamental to HWFRS CRMP delivery	11	Service Support	Reduction in days for a light touch system audit. Standard scoping for core financial.	Resourcing for the Future	Q3
SUB TOTAL		29				

Corporate Governance

Training Centre Droitwich	Fundamental to HWFRS CRMP delivery	10	Finance	Management of content and system changes are working.	Fire & Rescue Authority	Q1
OPCC Estates	Fundamental to HWFRS CRMP delivery	12	Service Support	Arrangements in place working, processes, reactive & planned maintenance acceptable.	Fire & Rescue Authority	Q1
ICT	Fundamental to HWFRS CRMP delivery	15	Service Support	Cyber security, business continuity and back ups	Fire & Rescue Authority	Q4
SUB TOTAL		37				

System / Management Arrangements

Stores & Equipment	Fundamental to HWFRS CRMP delivery	12	Service Support	Effective management, accountability of stock, systems are competent, equipment replenishment/ maintenance	Fire & Rescue Authority	Q2
Fleet	Fundamental to HWFRS CRMP delivery	10	Service Delivery	Links to 2021-2025 CRMP promises and deliverables.	Fire & Rescue Authority	Q2
SUB TOTAL		22				

Follow up Reviews	Good governance	7			
Advice, Guidance, Consultation, Investigations	Support	5			
Audit Cttee support, reports and meetings	Support	11			
SUB TOTAL		23			
TOTAL CHARGEABLE		111			

Summary of audit coverage since 2011/12:

Audit Review	Handover year from County	Year Undertaken									
		Contractual delivery to H&WFRS by WIASS				WIASS Partnership Delivery					
Payroll & Pensions	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Debtors	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Creditors	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Petty Cash Imprest / Floats		2012/13			2015/16						
Main Ledger incl. Budgets & Budgetary Control	2011/12 (Not Main Ledger)	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Property & Asset Management		2012/13				2016/17 (Client Side)				2020/21	
Capital Programme			2013/14				2017/18			2020/21	
Follow up	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Risk Management Arrangements		2012/13	2013/14	2014/15	2015/16		2017/18	2018/19			
Business Continuity & Resilience		2012/13					2017/18		2019/20		2021/22
Corporate Management (different areas each year)		2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19 (GDPR & KPIs)	2019/20		
Procurement / Contracts		2012/13					2017/18				2021/22
Members Allowances (incl. in Payroll)		2012/13									
Computer Audit		2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	(2019/20)	2019/20		
Community Safety			2013/14					2018/19			
Urban Search and Rescue			2013/14					2018/19			
Operational Logistics incl. Fleet			2013/14				2017/18	2018/19			
Stores					2015/16						
Transformational Planning (20/20 Plan)				2014/15			2017/18				
Building Maintenance				2014/15							
Equality and Diversity				2014/15				(2019/20)	2019/20		
Operations				2014/15							
Human Resources					2015/16				2019/20		
Training Centre (Droitwich)						2016/17	2017/18				

Technical Fire Safety						2016/17					
Fees and Charges						2016/17					
VAT						2016/17					
Safeguarding						2016/17					2021/22
Partnership Working							2017/18				
Embedding National Operation Guidance									2019/20		
Communications (Social Media)									2019/20		
Charge Cards										2020/21	
Performance Indicators										2020/21	
Young Fire Fighters Association and Volunteering											2021/22
Review of Financial Processes Tech 1											2021/22

Report of the Head of Internal Audit Shared Service

Internal Audit Progress Report 2021/22

Purpose of report

1. To provide Committee with an update in regards to the delivery of the Internal Audit plan 2021/22.
-

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 2018. 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 (WIASS). Management is responsible for the system of internal control and should set in place policies and procedures to ensure systems function correctly.

Objectives of Internal Audit

3. The Public Sector Internal Audit Standards (as amended) 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 (as amended).

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 will work with external audit to try and avoid duplication of effort, provide adequate coverage for the 2021/22 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. The audit plan is made available to the external auditors for information.

Audit Planning

6. To provide audit coverage for 2021/22, an audit operational programme delivered by WIASS was discussed and agreed with the Authority's Section 151 Officer and Treasurer and was brought before Committee on 28th July 2021 for consideration. The audit programme provides a total audit provision of 111 audit days; including support days and draw down budgets which may not be used in full during the year.

Audit Delivery

7. To assist the Committee to consider assurance on the areas of work undertaken, an overall assurance level is given, when appropriate, to each audit area based on a predetermined scale (Appendix 3). Also, the findings are prioritised into 'high', 'medium' and 'low' within audit reports with all 'high' priority recommendations being reported before committee (Appendix 2 and 3).

Assurance Sources

8. We recognise there are other review functions providing other sources of assurance (both internally and externally) over aspects of the Authority's operations. Where possible we seek to place reliance on such work thus reducing the internal audit coverage as required.

Independence and Safeguards

9. WIASS internal audit activity is organisationally independent. Internal Audit reports to the Treasurer but has a direct and unrestricted access to the senior management board and the Audit Committee Chair. Where WIASS provide assistance with the preparation of areas of work there are clear safeguards in place to ensure independence is not compromised. Safeguards include review within the audit service by an independent person to those who have completed the work as well as independent scrutiny by the Treasurer of the authority. Audit Committee can also challenge the reported findings and the minutes would record this.

Risk Management

10. Risk Management is a high profile activity due to the nature of the Authority. Regular updates are brought before Committee and a robust and embedded risk management process exists within the Fire Authority. Regular review of the risk profile takes place with appropriate mitigation agreed and reported.

2021/2022 Audit Position

11. There have been two reviews finalised regarding the 2021/22 plan since the last progress report:
 - Young Fire Fighters
 - Safeguarding
12. A review that was at draft report stage as at the 30th November 2021 and awaiting management feedback and sign off included:
 - Payroll
13. Reviews progressing for Q3 through testing stages included:
 - Main ledger
 - Debtors (a/c's receivable)
 - Creditors (a/c's payable)
14. Reviews scheduled for Q4 include:
 - Review of Financial processes Tech 1
 - Procurement and contracts
 - COVID-19 lessons learnt, business resilience planning and implementation.
15. The outcome to the reviews listed in paragraphs 12 and 13 above will be reported to Committee in summary form as soon as they are finalised.
16. If there is a need to revise the plan during the year to maximise coverage based on available resource and any emerging events, this will be agreed with the Treasurer and reported to Committee.

2020/21 Audit Reviews:

Safeguarding

17. This review was undertaken to provide assurance that Hereford & Worcester Fire and Rescue Service has suitable controls in place over Safeguarding and processes that are working at an operational level to ensure a robust and vigilant approach to Safeguarding.
18. The review found the following areas of the system were working well:
 - Policies and guidance documents are in place and are regularly updated.
 - Service staff are given training around Safeguarding which includes refresher courses on a regular basis.

- Safeguarding arrangements are subject to review and self-assessment where appropriate.

19. The review found the following areas of the system where controls could be strengthened:

- Staff Disclosure and Barring Service (DBS) Checks
- DBS checks and Recruitment
- Adult Safeguarding Policy
- Safeguarding Roles

One high and three medium priority recommendations were reported.

Final report was issued: 30th September 2021

Assurance: Moderate

Young Fire Fighters and Volunteering

20. This review was undertaken to provide assurance that:

- Hereford & Worcester Fire and Rescue Service has measures in place to ensure the safety and welfare of young firefighters and volunteers.
- Objectives laid down in the Young Firefighters Constitution are still relevant and being achieved. Also, there are arrangements in place to ensure that a continuous Young Fire Fighter Association (YFA) scheme can be provided now and, in the future, and that Young Fire Fighter Association (YFA) member take-up and volunteer take-up and allocation is monitored.

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

- Policy documentation is in place, up to date and is accessible to staff.
- Arrangements are underway for the reopening of the Droitwich-based YFA unit following the COVID-19 pandemic and subsequent lockdowns.
- YFA membership/take up remains consistent and no issues have been identified to date.
- The Service has in place sufficient arrangements to provide support to young people where necessary.
- Information relating to both young people and volunteers is securely held within the Service systems.

22. The review found the following areas of the system where controls could be strengthened:

- Online Information for the H&WFRS Young Fire Fighter Association
- Volunteer Records

Two medium priority recommendations were reported.

Final report was issued: 30th September 2021

Assurance: Moderate

Follow Up Reviews

23. Follow up takes place regarding previously completed audits to provide assurance that recommendations have been implemented and any risk mitigated. Where there is a programmed annual visit to an area the 'follow up' is included as part of the audit review e.g. financials. Any material exceptions arising from audit 'follow up' will be brought to the attention of the Audit Committee. A key performance indicator and computer follow up review are in the process of being arranged and will be reported before Committee on completion. For the follow ups undertaken to date there are no material exceptions to report.

Conclusion/Summary

24. The Internal Audit Plan for 2021/22 will continue on a risk basis agreed by the Treasurer. The reviews will continue to be at various stages of completion throughout the remainder of the year and will be reported to Committee on completion.

Corporate Considerations

Resource Implications (identify any financial, legal, property or human resources issues)	There are no financial issues that require consideration.
Strategic Policy Links (identify how proposals link in with current priorities and policy framework and if they do not, identify any potential implications).	Selected audits are risk based and linked to the delivery of priorities and policy framework.
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 – 2021/22 Audit Plan summary.

Appendix 2 – ‘High’ priority recommendations for completed audits.

Appendix 3 – ‘Assurance’ and ‘priority’ definitions.

Appendix 4 – ‘Follow Up’ reporting

FIRE & RESCUE SERVICE
INTERNAL AUDIT PLAN FOR 2021/22

Audit Area	Source	Planned days 2021/22	Service	Comment/Outline Scoping	Strategy link	Indicative Timing of Review	Latest Position
Accountancy & Finance Systems							
Main Ledger (inc Budgetary Control & Bank Rec)	Fundamental to HWFRS CRMP delivery	6	Finance	Reduction in days for a light touch system audit.	Resourcing for the Future	Q3 & 4	Commenced November 2021
Creditors (a/c's payable)	Fundamental to HWFRS CRMP delivery	7	Finance	Reduction in days for a light touch system audit.	Resourcing for the Future	Q3 & 4	Commenced November 2021
Debtors (a/c's receivable)	Fundamental to HWFRS CRMP delivery	5	Finance	Reduction in days for a light touch system audit.	Resourcing for the Future	Q3 & 4	Commenced November 2021
Payroll & Pensions inc GARTAN	Fundamental to HWFRS CRMP delivery	11	Service Support	Reduction in days for a light touch system audit.	Resourcing for the Future	Q3 & 4	Draft Report Stage November 2021
Review of Financial Processes Tech1	Fundamental to HWFRS CRMP delivery	14	Finance	Moving to web based so security checks to be undertaken	Resourcing for the Future	Q4	Awaiting commencement
SUB TOTAL		43					

Audit Area	Source	Planned days 2021/22		Service	Comment/Outline Scoping	Strategy link	Indicative Timing of Review	Latest Position
Corporate Governance								
Procurement and Contracts		14		Service Support	Area identified as part of 2020/21 discussions for 2021/22. ToR to include quality of specifications, matrix formulation, embedded training from 2020/21.	Fire & Rescue Authority	Q4	Awaiting commencement
COVID-19 lessons learnt business resilience planning and implementation.		8		All	Risk associated with this area across the business to provide assurance that lesson learnt have been implemented. ToR to be Corporately identified lessons learnt implementation plan, ownership and overall progress.	Fire & Rescue Authority	Q4	Awaiting commencement
SUB TOTAL		22						
System / Management Arrangements								
Young Fire Fighters & Volunteering		10		All	Roll forward from 2020/21. Links to reputational risk, cost and value added requirements. Focus will be Droitwich as Redditch has closed. ToR to be agreed.	Fire & Rescue Authority	Q1	Final Report Issued 30 th September 2021. Moderate Assurance

Audit Area	Source	Planned days 2021/22		Service	Comment/Outline Scoping	Strategy link	Indicative Timing of Review	Latest Position
Safeguarding		10		All	Roll forward from 2020/21. Risk associated with this area of the business. Last looked at 2016/17. ToR to be Corporate ownership and responsibility?	Fire & Rescue Authority	Q1	Final Report Issued 30 th September 2021. Moderate Assurance
SUB TOTAL		20						
Follow up Reviews	Good governance	7						Fleet completed with no exceptions to report. ICT and KPI's being arranged.
Advice, Guidance, Consultation, Investigations	Support	8			Draw Down Budget			N/a
Audit Cttee support, reports and meetings	Support	11			Draw Down Budget			N/a
SUB TOTAL		26						
TOTAL CHARGEABLE		111						

‘High’ Priority Recommendations Reported for 2021/22 Finalised Reviews.

Safeguarding Review:

1	H	<p><u>Staff DBS Checks</u></p> <p>Testing found Service staff and volunteers working in Community Safety who do not currently have satisfactory Disclosure and Barring Service (DBS) checks. The roles of these staff require them to work with vulnerable adults, children, and the elderly and staff either do not have an up to date DBS certificate or in some cases do not have one at all.</p>	<p>Potential risk of a Safeguarding incident occurring and the individual not having the appropriate DBS certification leading to significant reputational damage for the Service and loss of public trust.</p>	<p>Ensure that DBS checks are undertaken for all staff and volunteers within the relevant roles at the earliest opportunity. Where new starters are concerned, ensure that the DBS check is complete and recorded before commencing any duties that require the staff member to work unsupervised.</p> <p>Maintain an ongoing register for DBS checks that can be monitored to ensure that Service staff (including volunteers) remain up to date.</p>	<p><u>Management Response</u></p> <p>A review of the Prevention roles that require a Disclosure and Barring Service (DBS) check has been carried out.</p> <p>The level of checks for roles within Prevention are as follows:</p> <ul style="list-style-type: none"> • Prevention Technicians – Basic Check • Senior Prevention Technicians – Basic Check • Volunteers – Basic Check • YFA Instructors – Enhanced Check with a children’s barred list check. <p>The Criminal Records Check policy states that ‘The Service may repeat DBS checks once completed, every three years unless there is a break in service or volunteering activity of more than three months or the Service has justifiable concerns about an individual’s suitability to work with children and/or adults’.</p> <p>The Prevention Managers will now review the level of checks</p>
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					<p>staff within these roles currently have, identify any checks that are required to be undertaken or renewed and when repeat checks will be required.</p> <p>Where there are persons identified as requiring a renewal or initial check, a risk assessment of their activities will be undertaken and a limit on their duties may be implemented until the relevant level of check is obtained.</p> <p>Prevention Managers will liaise with HR to ensure a robust system is in place to identify when staff and volunteers require a repeat check or if their role has changed and an initial check is required.</p> <p>Prevention Managers will liaise with HR to assess the eligibility for a DBS Check for new starters and ensure that the DBS check is complete and recorded before commencing any duties that require the staff member to work unsupervised.</p> <p><u>Responsible Persons</u></p> <p>Prevention Manager Prevention SC Recruitment Manager</p> <p><u>Implementation Date</u> 8th October 2021</p>
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(Where recommendations are reported these definitions can also be applied to Appendix 4 where applicable)

Definition of Priority of Recommendations

Priority	Definition
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. Immediate implementation of the agreed recommendation is essential in order to provide satisfactory control of the serious risk(s) the system is exposed to.
Medium	Control weakness that has or is likely to have a medium impact upon the achievement of key system, function or process objectives. Implementation of the agreed recommendation within 3 to 6 months is important in order to provide satisfactory control of the risk(s) the system is exposed to.
Low	Control weakness that has a low impact upon the achievement of key system, function or process objectives. Implementation of the agreed recommendation is desirable as it will improve overall control within the system.

Definition of Audit Opinion Levels of Assurance

Opinion	Definition
Full Assurance	<p>The system of internal control meets the organisation's objectives; all of the expected system controls tested are in place and are operating effectively.</p> <p>No specific follow up review will be undertaken; follow up will be undertaken as part of the next planned review of the system.</p>
Significant Assurance	<p>There is a generally sound system of internal control in place designed to meet the organisation's objectives. However isolated weaknesses in the design of controls or inconsistent application of controls in a small number of areas put the achievement of a limited number of system objectives at risk.</p> <p>Follow up of medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
Moderate Assurance	<p>The system of control is generally sound however some of the expected controls are not in place and / or are not operating effectively therefore increasing the risk that the system will not meet its objectives. Assurance can only be given over the effectiveness of controls within some areas of the system.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
Limited Assurance	<p>Weaknesses in the design and / or inconsistent application of controls put the achievement of the organisation's objectives at risk in many of the areas reviewed. Assurance is limited to the few areas of the system where controls are in place and are operating effectively.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
No Assurance	<p>No assurance can be given on the system of internal control as significant weaknesses in the design and / or operation of key controls could result or have resulted in failure to achieve the organisation's objectives in the area reviewed.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>

Follow Up Reviews

There are no exceptions to report before Committee for 'follow up' reviews that have been completed.

Report of the Assistant Director: Prevention

People Strategy 2022 - 2025

Purpose of report

1. To present the People Strategy 2022 – 2025 for consideration and approval.
-

Recommendation

It is recommended that the Authority considers and approves the People Strategy 2022 – 2025.

Introduction and Background

2. The Service's core strategies – Response, Protection and Prevention, articulate a focused strategic direction in line with the priorities identified in the current Community Risk Management Plan (CRMP). A People Strategy is essential to underpin and enable the delivery of the three core strategies.
3. The current People Strategy 2020-2022 delivery period ends in March 2022 and future priorities have been reviewed as a result of the implementation of the new organisational strategies.

The People Strategy 2022-2025

4. To support the implementation of the core organisational strategies, the People Strategy 2022-2025 has been developed as a high-level enabling strategy which identifies five key aims, to support the delivery of the CRMP and overall strategic priorities. These are:
 - ***Attract and retain the best people to provide the best possible service to the public;***
 - ***Develop and train our people to deliver organisational excellence;***
 - ***Motivate our people by recognising success;***
 - ***Maintain a healthy workforce;***
 - ***Foster an inclusive and diverse workforce to better understand and serve our communities.***

5. The People Strategy is underpinned by our Service core values and behaviours and the Core Code of Ethics for Fire and Rescue Services. The Core Code is designed to help employees of the Fire and Rescue Service (FRS) act in the best way towards each other and while serving the public. It sits alongside the Code of Ethics Fire Standard developed by the Fire Standards Board.
6. The key themes within the strategy have been aligned to the National Fire Chiefs Council (NFCC) People Strategy. Recommendations from the findings of Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) Inspection report 2021 will also be built into future workplans.

Delivering the People Strategy

7. The People Strategy will be delivered over the next three years from 1 April 2022 to March 2025, through an annual People Action plan agreed by SMB.
8. The Plan for 2022-2023 will identify workstreams, responsibilities and measurable outcomes and will reflect priority areas, work which has already commenced and should continue within capacity levels and future themes to consider prioritising in the future.
9. There will be a range of planned activities within the People Action Plan in support of the Strategy, and Department leads will continue to review and flex the delivery to meet changing Service demands.
10. Whilst the overall People Strategy aims enable us to categorise our priorities, it is important to note activities do not always sit neatly into one area. Good examples of this are continuing to embed our values, the Core Code of Ethics and Equality, Diversity and Inclusion which features in all that we do.
11. The People Action Plan will be delivered by relevant Department leads and form part of the Departmental Business Planning process. Delivery will be overseen by the Assistant Director - Prevention supported by the HR & Development department.

Governance

12. The Fire Authority and Senior Management Board (SMB) will lead by example and set the standard for what is expected of staff in delivering this strategy. SMB will have overarching responsibility for the delivery of the strategy through the annual People Action Plan devolved through to the respective Directorate/Departmental leads.
13. The HR & Development department will have responsibility for updating the People Action plan and supporting the delivery of joint objectives. Progress against the People Action plan will be reported to the Audit and Standards Committee on an annual basis.

Next Steps

14. Members are invited to comment on the proposed People Strategy 2022-2025 with a view to approving it for delivery. Should the Strategy be approved, the Head of HR & Development in conjunction with Departmental leads, will finalise the People Action Plan and key performance metrics for consideration by SMB before the end of March 2022.
15. The proposal is to formally launch the People Strategy on 1 April 2022.

Financial Considerations

16. Should Members approve the People Strategy, financial commitment will be required in the future to deliver it. For 2022/2023 it is anticipated priority areas can be delivered within budget parameters and no additional budget is requested at this time.

Conclusion

17. The People Strategy 2022-2025 is presented for comment. Following approval, the People Action Plan will be finalised and plans for implementation put in place.

Corporate Considerations

<p>Resource Implications (identify any financial, legal, property or human resources issues)</p>	<ul style="list-style-type: none"> • A budget will be required to deliver the People Strategy 2022-2025 - this will be requested for 2022/23 in line with previous years. • Department leads will be expected to deliver their part in achieving the Strategy via the People Action Plan.
<p>Strategic Policy Links (identify how proposals link in with current priorities and policy framework).</p>	<ul style="list-style-type: none"> • CRMP • Response, Protection and Prevention Strategies
<p>Risk Management / Health & Safety (identify any risks, the proposed control measures and risk evaluation scores).</p>	<ul style="list-style-type: none"> • No Health and Safety risks identified. • The risk of not adopting the People Strategy may impact on our ability to deliver our strategic priorities.
<p>Consultation (identify any public or other consultation that has been carried out on this matter)</p>	<ul style="list-style-type: none"> • Early sight of the draft Strategy has been provided to Department leads for comment.
<p>Equalities (has an Equalities Impact Assessment been completed? If not, why not?)</p>	<ul style="list-style-type: none"> • Yes, no adverse impacts identified. • People Impact Assessments will be completed as part of the different workstreams where required.

Data Protection Impact Assessment	N/A
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Supporting Information

Appendix 1 – People Strategy 2022 – 2025

People Strategy

2022-25

1 April 2022 to 31 March 2025



HEREFORD & WORCESTER
HWFR
FIRE AND RESCUE SERVICE

Contents

Foreword	2
Our Purpose, Vision and Mission.....	3
Our Values	4
Core Code of Ethics for Fire and Rescue Services	5
Introduction.....	6
Our People Priorities	7
Attract and Recruit.....	8
Develop and Train	9
Recognise Success	10
Include and Collaborate.....	12
Implementation, Monitoring and Review	13

Foreword

Hereford & Worcester Fire and Rescue Service's core organisational strategies – Response, Protection and Prevention – drive everything that we do and underpin our mission of delivering high quality and sustainable services to our communities. The strategies set out the next phase in realising the organisation's core purpose, and are aligned to our Community Risk Management Plan.

To deliver our core strategies we need other key enabling strategies that allow us to deliver a modern and resilient Fire and Rescue Service. A core component of these enabling strategies is the People Strategy which places staff at the heart of this and recognises that it is through their collective commitment, talent and efforts, that we will deliver our 2025 vision for organisational excellence and our core organisational strategies.

Through this strategy we will cultivate our culture, develop our staff, and grow our organisational capability by aligning structure, processes and people – where we maximise individual potential and organisational performance through a business-focused approach. As we implement our plans over the next three years, we aim to create an inclusive organisation that promotes service excellence, employee engagement, wellbeing and personal responsibility – with our communities at the heart of everything we do.

In addition, we will continue to ensure that the experience of people who work with us and of those we serve, is positive and reflects our core values, behaviours and the Core Code of Ethics for Fire and Rescue Services.

Jonathon Pryce

Chief Fire Officer / Chief Executive

Our Purpose, Vision and Mission

Who we are

Our core purpose, vision and mission are what drives and motivates our people to make the communities of Herefordshire and Worcestershire safer.

To do this effectively we need to ensure we develop and maintain a professional, well-skilled, diverse workforce able to deliver high-quality, sustainable services to our communities through our Community Risk Management Plan (CRMP) and core organisational strategies – Response, Protection and Prevention.

The People Strategy has been developed to help achieve the above by equipping our people with the training and development they need, supporting their wellbeing, and creating a culture of trust so the Service continues to be a great place to work and our people can deliver our current and future priorities.



Our Values

How we carry out our core purpose is set out in **Our Values**. These are the guiding principles most important to us about the way we work. They help us to identify the right ways of working, acting and leading within our organisation and with the public and our partners, and they help us to make important decisions.

Values

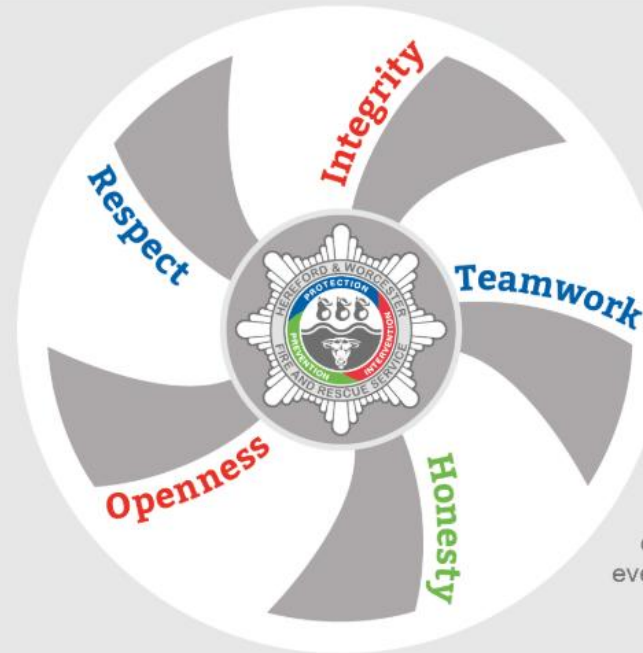
What we believe in

Integrity

We will do the right thing and show fairness and consistency in our approach, taking responsibility for the decisions we make and the actions we take.

Teamwork

By working collaboratively, we can exceed expectations and go beyond the achievements of individuals.



Honesty

We will be truthful in our actions and duties to build trust amongst our colleagues and within the communities we serve.

Openness

We will act in a way that is transparent and open to review and will welcome new or innovative ways of thinking.

Respect

We value the differences between individuals and create an inclusive environment which recognises everyone's experiences and opinions.

Core Code of Ethics for Fire and Rescue Services

We are also guided by the [Core Code of Ethics for Fire and Rescue Services](#) in England.

The Core Code of Ethics for Fire and Rescue Services (FRS) sets out five ethical principles, which provide a basis for promoting good behaviour and challenging inappropriate behaviour.

These principles will help to improve organisational culture and workforce diversity of FRSs, ensuring that communities are supported in the best way.

The ethical principles have been produced specifically for Fire and Rescue Services by the National Fire Chiefs Council, the Local Government Association and the Association of Police and Crime Commissioners.



Putting our communities first

We put the interests of the public, the community, and service users first.



Integrity

We act with integrity including being open, honest, and consistent in everything that we do.



Dignity and respect

We treat people with dignity and respect, making decisions objectively based on evidence, without discrimination or bias.



Leadership

We are all positive role models, always demonstrating flexible and resilient leadership.

We are all accountable for everything we do and challenge all behaviour that falls short of the highest standards.



Equality, diversity, and inclusion (EDI)

We continually recognise and promote the value of EDI, both within the FRS and the wider communities in which we serve.

We stand against all forms of discrimination, create equal opportunities, promote equality, foster good relations, and celebrate difference.



NFCC
National Fire
Chiefs Council



Introduction

In line with our Purpose, Vision and Mission, Hereford & Worcester Fire and Rescue Service (HWFRS) is committed to putting the community first by keeping people safe from fire and other risks and protecting the most vulnerable. The [Community Risk Management Plan](#) (CRMP) sets out our high-level plans for tackling risks through our prevention, protection and emergency response services with delivery supported by our three core strategies – [Response](#), [Protection](#) and [Prevention](#) – which set our direction for the next four years (2021 – 2025).

Response

Availability

Competence

Intelligence

Protection

Promoting
Fire Safety

Increasing
Compliance

Investigating
and Enforcing

Prevention

Reducing
Risk

Awareness
and
Education

Our People Priorities

Core to the delivery of our strategic priorities are our people – they are our greatest asset. Our People Strategy 2022 – 2025 sets out five aims which will support the delivery of our overall strategic priorities. The People Strategy is aligned to the National Fire Chiefs Council's (NFCC) People Strategy, and recommendations made by Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services:

Attract and Retain

Attract and retain the best people to provide the best possible service to the public

Develop and Train

Develop and train our people to deliver organisational excellence

Recognise Success

Motivate our people by recognising success

Health and Wellbeing

Maintain a healthy workforce

Include and Collaborate

Foster an inclusive and diverse workforce to better understand and serve our communities

Attract and Recruit

Our Aim

Attract and retain the best people to provide the best possible service to the public

How we will get there

Further develop our employer reputation by promoting modern employment practices

Identify and fill the roles and skills required for the future through workforce planning

Reflect the diversity of our communities in our workforce

Make every contact in our communities count

Key measures of impact

Availability/ attendance levels

Induction and Performance data

Recruitment metrics

Staffing profile

EDI metrics

Community feedback

Develop and Train

Our Aim

Develop and train our people to deliver organisational excellence

How we will get there

Provide high quality training and resources

Establish links between workforce planning and training and development

Develop effective leaders at all levels

Provide support to those aspiring to progress in their career

Key measures of impact

Probation & Appraisal performance data

Training & Development metrics

Staffing profile

Progression of our people into leadership roles

EDI metrics

Employee engagement

Recognise Success

Our Aim

Motivate our people by recognising success

How we will get there

Celebrate the achievements of our people

Encourage contribution, commitment and high performance

Create an environment where everyone feels able to do their best

Key measures of impact

Employee engagement

Employee turnover rates

Feedback from leavers

Absence levels

Employee relations data

Health and Wellbeing

Our Aim

Maintain a healthy workforce

How we will get there

Support the health, fitness and wellbeing of our people

Support managers to manage and promote health and wellbeing within their teams

Evolve our health and wellbeing offer

Key measures of impact

Occupational Health data

Fitness data

Absence levels

Health & Safety data

Employee engagement

Include and Collaborate

Our Aim

Foster an inclusive and diverse workforce to better understand and serve our communities

How we will get there

Engage with and listen to our people

Promote and embed our values and the Core Code of Ethics

Support the creation of staff networks

Work in partnership with representative bodies

Key measures of impact

Employee engagement

Employee relations data

Performance data

EDI metrics

Absence data

Retention rates

Implementation, Monitoring and Review

The People Strategy is an enabling strategy to support delivery of the CRMP and core organisational strategies, therefore the ownership for delivery rests across the Service.

The Fire Authority and Senior Management Board (SMB) will lead by example and set the standard for what is expected of staff in delivering this strategy. SMB will have overarching responsibility for monitoring the delivery of the strategy through the annual People Action Plan devolved through to the respective Directorate/Departmental Leads.

The HR & Development Department will have responsibility for updating the People Action Plan and supporting the delivery of joint objectives. Progress against the People Action Plan will be reported to the Audit and Standards Committee on an annual basis.

The People Strategy will be reviewed in 2025 in conjunction with the strategic plans.

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HEREFORD & WORCESTER
HWFR
FIRE AND RESCUE SERVICE

Report of the Assistant Director: Prevention

Equality & Gender Pay Gap Report 2020/2021 and Equality Objectives Progress Update

Purpose of report

1. To present the Equality & Gender Pay Gap Report – 2020/2021.
 2. To provide a summary of progress against the Service's Equality Objectives 2021-2025 for Q1-Q2 2021-2022.
 3. To recommend the appointment of an additional Member of the Audit and Standards Committee as a Member Champion for Equality, Diversity and Inclusion.
-

Recommendation

It is recommended that the Authority:

- i) Notes the content of the Equality & Gender Pay Gap Report 2020/2021 and approves its publication.***
- ii) Notes the progress made against the Equality Objectives 2021-2025 for Q1-Q2 2021/2022.***
- iii) Appoints an additional Member of the Audit and Standards Committee as a Member Champion for Equality, Diversity and Inclusion.***

Introduction and Background

4. In line with the Equality Act 2010, the Authority is required to publish equality information annually to show how it has complied with the public sector equality duty. The Equality Act 2010 (Gender Pay Gap Information) Regulations 2017 also require employers with 250 or more employees to publish statutory calculations every year showing the pay gap between their male and female employees.
5. The Equality & Gender Pay Gap report provides information on the Service's workforce diversity and gender pay gap. The information informs our Equality, Diversity and Inclusion (EDI) Plan 2020 – 2025 delivery in support of our Equality Objectives, People Strategy 2020 – 2022 and core organisational strategies. A summary of progress made against the Equality Objectives in Q1-Q2 2021-2022 is detailed later in this paper.
6. The report covers the period from the 1 April 2020 to 31 March 2021 and can be found in Appendix 1.

Workforce Diversity Summary

7. **Sex**
Male employees continue to make up the majority of the workforce. 18% of the workforce are female; this is a 2% increase from 2019/20. Women continue to be particularly underrepresented in operational roles (9%) however, 14% of new employees in operational roles were women in 2020/2021; a 3% increase.
8. **Gender reassignment**
Information in relation to transgender employees is highly sensitive and for data protection reasons this data is not currently published.
9. **Ethnicity**
7% of the workforce who have declared their ethnicity are from underrepresented groups; an increase of 1% on the previous year.
10. **Sexual Orientation**
2% of employees have declared their sexual orientation as Lesbian, Gay or Bisexual; a 1% increase on the previous year. This protected group continues to have the lowest levels of disclosure when compared to other groups.
11. **Disability**
2% of the workforce have declared a disability which is unchanged from last year. Although conditions such as dyslexia may meet the definition of disability in the Equality Act 2010, individuals with dyslexia and other similar learning differences do not necessarily consider it a disability. This may go some way to explain why workforce disability profile figures continue to be low.
12. **Religion or Belief**
33% of the workforce have declared their religion or belief as Christian followed by 30% with no religion or belief at all. The proportion of other faiths when combined account for less than 1% of the workforce.
13. **Age**
The largest proportion of the overall workforce is aged between 46 and 55 years (31%). The average age of the workforce is 43 years.
14. Data continues to be monitored relating to other protected characteristics such as pregnancy and maternity with 3% of female employees on maternity leave during 2020/21. No employees opted to take shared parental leave.

Gender Pay Gap Reporting

15. The gender pay gap is the difference between the average (mean or median) earnings of men and women across a workforce. The Service is required to make six calculations:
 - 1) **Mean gender pay in hourly pay** – the percentage difference between the mean average hourly rates of men and women’s pay.
 - 2) **Median gender pay gap in hourly pay** – the percentage difference between the midpoints in the ranges of men and women’s pay.

- 3) **Mean bonus gender pay gap**¹
 - 4) **Median bonus gender pay gap**¹
 - 5) **Proportion of men and women receiving a bonus payment**¹
 - 6) **Proportion of men and women in each pay quartile** – calculated by dividing employees into four even groups according to their pay. The upper quartile with the highest level of pay and the lower quartile with the lowest levels of pay.
16. All employees who were deemed to be full-pay relevant employees at 31 March 2021 were included and the figures are based on established contracted posts within the Service.

The Gender Pay Gap

17. The mean gender pay gap shows the difference between male and female hourly earnings. On average, female employees earn 6% less than male employees in the Service. This percentage is unchanged from 2019/2020.
18. The median pay gap (the midpoint in the range of pay) for female employees is 3% lower than for male employees. The median pay gap was nil in 2019/20. As women are under-represented in the workforce, small changes in the distribution of women across the different pay quartiles can have an impact on the median pay gap.
19. The pay quartile data shows a higher proportion of male employees across all quartiles and reflects the Service's current workforce profile. There has been a slight increase in the proportion of female employees in the lower quartiles which may be attributed to an increase in the number of women recruited into entry level roles (e.g. Wholetime Firefighter). This is a positive step towards progressing women beyond the lower quartiles as careers progress and may be what is driving the overall gender pay gap.
20. The gender pay gap does not arise from paying men and women differently for the same work. It is as a result of the roles in which they work and the salaries these roles attract. There are essentially more men occupying higher level positions within the organisation.

Equality Objectives Q1-Q2 2021/2022 Progress Update

21. On 28 July 2021, the Audit and Standards Committee approved the Service's Equality Objectives for 2021-2025 by agreeing to formally adopt the EDI Plan's core aims as the new Equality Objectives.
22. Appendix 2 provides a summary of work against the Equality Objectives during Q1-Q2 2021/2022. Progress is RAG rated to demonstrate the areas where actions have been completed or are on-going. Despite the continued challenges presented by COVID-19 during this period, good progress has been made and there are no significant areas for concern.

¹ We do not pay bonuses to staff and therefore do not provide calculations relating to points 3, 4 and 5 above.

Member Champion for EDI

23. Following a change in membership, the Authority resolved to appoint Councillor Bowen as the Member Champion for EDI on 17 June 2021.
24. Previously, the Authority had appointed two Member Champions for EDI and following recommendations of the 2021 inspection by Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) it is suggested an additional Member Champion for EDI at this stage would be beneficial in order to meet with representatives from the Service on a regular basis, and support the important work in this area. A Member Champion for EDI role profile can be found in Appendix 3.

Summary

25. Progress to increase our workforce diversity is being made, however, increasing the representation of women and minority groups within the operational workforce and in senior leadership positions, continues to be a challenge. Lord Greenhalgh, Minister of State for Building Safety and Fire is clear on his expectations that as a sector, the fire and rescue workforce must attract greater diversity and better reflect the communities we serve, with a greater focus on improving the quality and completeness of workforce diversity data.²
26. The Service continues to be committed to creating a more inclusive and diverse organisation by progressing against its Equality Objectives and developing the new People Strategy 2022-2025. Recommendations from the findings of Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) Inspection report 2021 and the expectations of Central Government will also be built into future workplans.

Conclusion

27. Members are asked to note the contents of the Equality & Gender Pay Gap Report 2020/2021 and approve its publication on the Service website. In addition, the gender pay gap information will be submitted to the government reporting website as per the Regulations. Members are also asked to consider appointing an additional Member Champion for EDI.

Corporate Considerations

Resource Implications (identify any financial, legal, property or human resources issues)	<ul style="list-style-type: none">• There are no resource implications arising from publishing the report.• Implications of championing and embedding equality into mainstream business may incur financial and management support for implementation, dissemination of resources and consideration of different ways of working.• The report helps the Service meet its statutory duty under the Equality Act 2010 and the Equality Act 2010 (Gender Pay Gap Information) Regulations 2017.
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² Letter to all Chief Fire Officers dated 23 November 2021

<p>Strategic Policy Links (identify how proposals link in with current priorities and policy framework and if they do not, identify any potential implications).</p>	<ul style="list-style-type: none"> • CRMP • Core organisational strategies • People Strategy • EDI Plan • Positive Action Plan
<p>Risk Management / Health & Safety (identify any risks, the proposed control measures and risk evaluation scores).</p>	<ul style="list-style-type: none"> • Failure to demonstrate an ongoing commitment to EDI may damage our reputation as an employer of choice and attract public, media and political scrutiny. • Publishing equality information on at least an annual basis is a requirement of the PSED. • Publishing our gender pay gap calculations is a requirement of the Equality Act 2010 (Gender Pay Gap Information) Regulations 2017.
<p>Consultation (identify any public or other consultation that has been carried out on this matter)</p>	<ul style="list-style-type: none"> • Ongoing engagement with Women@HWFire and Representative Bodies continues to take place.
<p>Equalities (has an Equalities Impact Assessment been completed? If not, why not?)</p>	<ul style="list-style-type: none"> • Yes, no adverse impacts. • This work focuses on the three general duties of the Equality Act 2010: Enhancing equal opportunities; fostering good community relations between groups and; eliminating discrimination, harassment and victimisation. • With a specific emphasis on the protected characteristic of Sex, the Gender Pay Gap 2017 Regulation of the Equality Act in itself is collecting data for equality analysis leading to activity to eliminate negative impacts and promote positive changes under the General Duty. • When published on the Service website the report should work well with Google Translate, enabling the content to be accessed in languages other than English. The report format can be made dyslexia friendly. Other formats can be made available upon request.
<p>Data Protection Impact Assessment</p>	<p>N/A</p>

Supporting Information

Appendix 1 – Equality and Gender Pay Gap Report 2020/2021

Appendix 2 – Equality Objectives 2021/2022: Q1-Q2 Summary

Appendix 3 – Member Champion EDI – Role Profile

Equality & Gender Pay Gap Report

2020-21

1 April 2020 to 31 March 2021

Contents

Foreword.....	2
Our Purpose, Vision and Mission.....	3
Our Values.....	4
The Statutory Context.....	5
Our Service area.....	7
Reporting.....	7
Our equality objectives – key highlights 2020/21.....	8
Our Workforce profile.....	11
Recruitment.....	19
Promotion.....	25
Retention.....	28
Gender Pay Gap as at 31 March 2021.....	34
Our pay gap figures.....	35
Contributory factors.....	36
Closing the gap and our future equality work.....	36
Conclusion.....	37

Foreword

Building a diverse and inclusive workforce remains a priority for Hereford & Worcester Fire and Rescue Service (HWFRS). We are committed to meeting the diverse needs of the communities we serve and recognise the importance of creating an environment where there is equality of opportunity for everyone. Despite the challenges of the past year, we have been working hard to increase diversity and inclusivity in our organisation and this report outlines the work we have undertaken, as well as our statutory duty to report on the following:

Monitoring of Equality Information

The Equality Act 2010 sets out the public sector Equality Duty. The Equality Duty requires public bodies with 150 or more employees to publish information at least annually about their employees, furthering the aims of the Equality Duty and to consider how activities affect people who have protected characteristics.

Gender Pay Gap

The Equality Act 2010 (Gender Pay Gap Information) Regulations 2017 require employers with 250 or more employees to publish statutory calculations every year showing the average difference in pay between their male and female employees (known as the gender pay gap). It is important to note that, our gender pay gap does not stem from paying men and women differently for the same or equivalent work. What is clear, however, is that our gender pay gap is affected by the roles in which men and women currently work within the Service and the associated salaries that these various roles attract.

Declaration

I can confirm that the Gender Pay Gap data included within this equality report is accurate and has been calculated according to the requirements of the Equality Act 2010 (Specific Duties and Public Authorities) Regulations 2017.

Jonathan Pryce

Chief Fire Officer / Chief Executive

Our Purpose, Vision and Mission

Purpose

Why we are here

Keeping people safe from fire and other risks. Responding efficiently and effectively to incidents and emergencies.

Vision

What we want to do

Saving More Lives: Building on our successes to continue to make a difference, improve lives and help secure resilient communities.

Mission

What we do every day

As one professional team we will work hard every day to deliver high quality, sustainable services to our communities.

Who we are

Hereford & Worcester Fire and Rescue Service receives nearly 10,000 emergency calls each year requesting assistance at a wide variety of incidents, including property and countryside fires, road traffic collisions, collapsed structures, water rescues, hazardous materials and animal rescues. We attend just over 6,500 incidents each year – more than 125 incidents every week across the counties of Herefordshire and Worcestershire.

Our Fire Stations are staffed by a mix of 'Wholetime' Firefighters - operating on a full-time basis and providing an immediate response and On-Call Firefighters who live or work locally and are available within five minutes should they be needed. All our Fire Stations respond to emergencies 24 hours a day, 365 days a year. Some Stations are crewed by Wholetime Firefighters as well as On-Call colleagues. We also operate three 'day-crewed' stations that have Firefighters operating Wholetime during the day and On-Call overnight. The remaining Stations are all staffed solely by On-Call Firefighters.

Our Service is supported by our Fire Control team who answer emergency calls and deal with mobilising, communications and other activities and also our Support teams in our corporate areas such as ICT, HR & Development and Payroll, Operational Logistics and Finance.

Our core purpose, vision and mission are what drives and motivates our people to make the communities of Herefordshire and Worcestershire safer. To do this effectively we need to ensure we understand and appreciate the diversity of the communities we serve and that we have a workforce that is inclusive; where our people fully represent and understand those communities.

Our Values

How we carry out our core purpose is set out in **Our Values**. These are the guiding principles that are most important to us about the way we work. They help us to identify the right ways of working and acting within our organisation and with the public and our partners, and they help us to make important decisions.

- **Integrity**

We will do the right thing and show fairness and consistency in our approach, taking responsibility for the decisions we make and the actions we take.

- **Honesty**

We will be truthful in our actions and duties to build trust amongst our colleagues and within the communities we serve.

- **Respect**

We value the differences between individuals and will create an inclusive environment which recognises everyone's experiences and opinions.

- **Teamwork**

By working collaboratively, we can exceed expectations and go beyond the achievements of individuals.

- **Openness**

We will act in a way that is transparent and open to review and will welcome new or innovative ways of thinking.



We are also guided by the [Core Code of Ethics for Fire and Rescue Services](#) in England.

The Statutory Context

The Equality Act should make it easier for individuals to be aware of their rights under the law and for services and organisations to meet their legal responsibilities. The purpose of the Act is to ensure that everyone, whether at work or in using a service has the right to be treated fairly. It protects people from discrimination on the basis of certain characteristics. These are known as the nine protected characteristics.¹

- **Age**
A person belonging to a particular age or range of ages.
- **Gender reassignment**
The process of transitioning from one gender to another.
- **Pregnancy and maternity**
Pregnancy is the condition of being pregnant or expecting a baby. Maternity refers to the period after the birth and is linked to maternity leave in the employment context.
- **Religion or belief**
Religion refers to any religion, including a lack of religion. Belief refers to any religious or philosophical belief and includes a lack of belief. Generally, a belief should affect your life choices or the way you live for it to be included in the definition.
- **Sex**
A man or a woman.
- **Disability**
A person has a disability if they have a physical or mental impairment which has a substantial and long-term adverse effect on that person's ability to carry out normal day-to-day activities.
- **Marriage and civil partnership**
Marriage is a union between a man and a woman or between a same-sex couple. Same-sex couples can also have their relationships legally recognised as civil partnerships. Civil partners must not be treated less favourably than married couples (except where permitted by the Equality Act).
- **Race**
Refers to the protected characteristic of race. It refers to a group of people defined by their race, colour and nationality (including citizenship) ethnic or national origins.
- **Sexual orientation**
Whether a person's sexual attraction is towards their own sex, the opposite sex or to both sexes.

¹ Definitions provided by the [Equality and Human Rights Commission](#) (2021)

The **Public Sector Equality Duty** is a duty on public authorities like Hereford & Worcester Fire Authority to consider how policies or decisions affect people with protected characteristics:

General Duty

Eliminate unlawful discrimination; harassment and victimisation and other conduct prohibited by the Act.

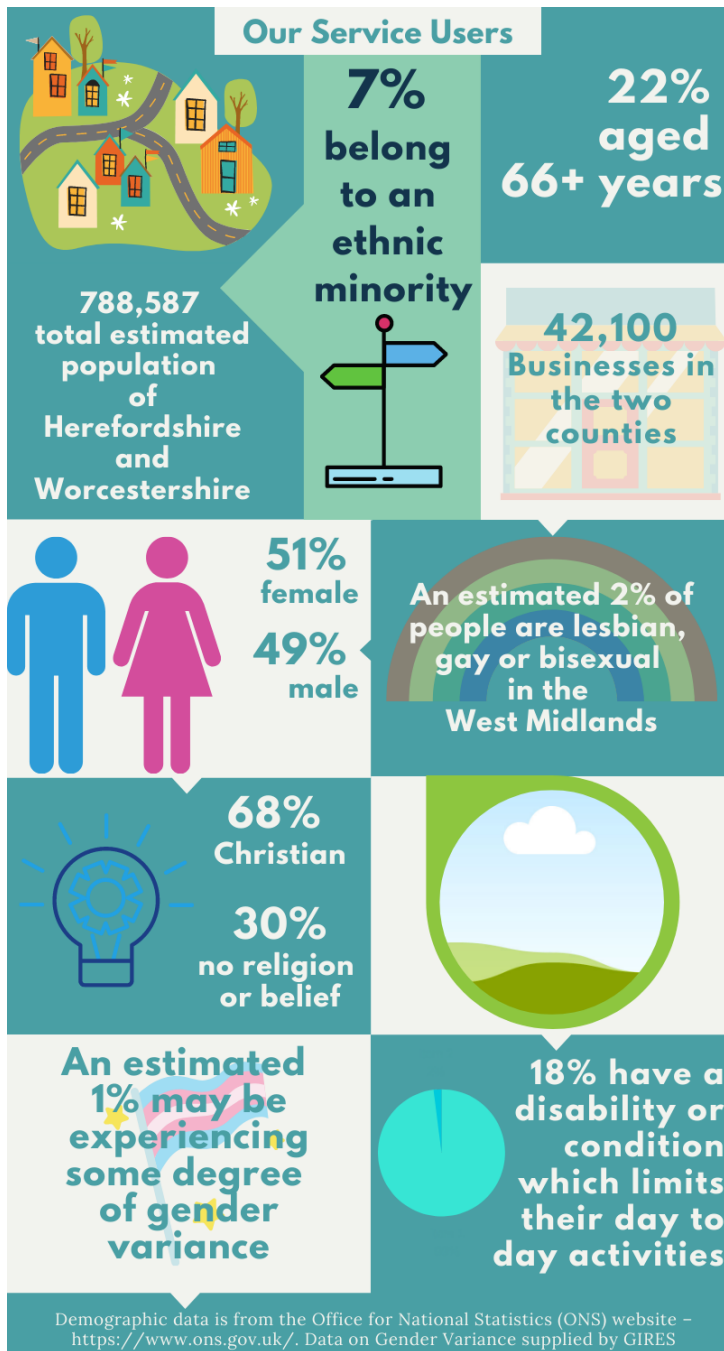
Advance equality of opportunity between people who share a protected characteristic and those who do not.

Foster good relations between people who share a protected characteristic and those who do not.

Specific Duty

Publish equality information at least once a year to show how we are complying with the equality duty.

Prepare and publish equality objectives every four years.



Our Service area

Our Service area extends from the metropolitan borders of the West Midlands to the rural southern borderland between England and Wales and covers two counties; Worcestershire in the east and Herefordshire to the west. The infographic gives a summary of what the population of Herefordshire and Worcestershire looks like. This helps us to see how reflective we are as a workforce, in comparison to the communities we serve.

Reporting

The annual equality report is presented to our Senior Management Board and our Joint Consultative Committee (JCC) which has Representative Body membership. The report is made publicly available via our website and to all our employees via our staff intranet.

The information in this report has been compiled from data provided voluntarily by our staff or applicants and covers the protected characteristics.

The data reported here is anonymised which means that a person cannot be identified from the information provided. We may only provide percentages in relation to the overall workforce for some protected groups in order to effectively anonymise, particularly where numbers of people with that characteristic are numerically low, potentially making it easier to identify individuals e.g. data relating to sexual orientation.

The data in this report covers the period 1 April 2020 to 31 March 2021.

Where possible, a simple RAG status red/amber/green colour-coded arrow shows where there is a negative/no change/positive change from last year's report 2019/2020.

Our equality objectives – key highlights 2020/21

The Public Sector Equality Duty requires us to develop and publish equality objectives at least every four years. As part of the Service's on-going work and commitment to equality, we formally set our [new equality objectives for 2021-2025](#) in July 2021, which are aligned with our Equality, Diversity and Inclusion Plan (2020-2025). As this report covers the reporting period 2020/21, a summary of work is reported against our previous Equality Objectives as follows:

Leadership and Corporate Commitment

We will encourage a culture that supports equal treatment, opportunity, inclusion and transparency at all levels of the Authority

- Two members of the Fire Authority became **EDI Champions**, to promote, support and drive improvement in regard to equality, diversity and inclusion through all activities of the Authority.
- Despite the pandemic, the Service continued recruiting in order to maintain staffing levels and diversify our workforce. Our processes continue to be aligned to a set of **Recruitment and Promotion Principles**, which include independent scrutiny by a cross-section of employees from across the organisation, as well as representative bodies.
- In the final year of the **People Strategy 2017-2020**, we continued to make progress in our commitment to equality and diversity, through the appointment of an Equality, Diversity and Inclusion Officer, whose role is to support the embedding of EDI throughout the Service and help strengthen links with minority groups in our communities.
- Our staff network, **Women@HWFire** has developed and grown in membership. Despite restrictions, the network played a key role in supporting female Wholetime Firefighter applicants by offering encouragement with their fitness training. The group has supported the introduction of adaptable uniform items; benefitting all operational staff of a smaller build. Women@HWFire have an ambitious plan to support the Service in building an inclusive culture for all.
- Work continues on embedding the use of **people impact assessments** across the Service, so the protected characteristics of our staff and our communities are always considered when introducing policies, procedures or activities. This work continues into 2021/2022.

Service Delivery & Community Risk

We will make sure that our prevention, protection and response activities target the most vulnerable people and the greatest risks

- We continue to be involved in the **Multi-Agency Targeted Enforcement (MATE)** initiative which brings together several agencies, combining differing powers of entry and intelligence on premises of concern. There are sometimes very vulnerable people at risk in such premises and therefore this kind of partnership working is extremely valuable. During the pandemic, the exchange of information continued through online meetings and visits were conducted for significant concerns.
- Our **Dying to Drive** initiative is a multi-agency road safety scheme aimed at reducing death and serious injury amongst young road users in Herefordshire and Worcestershire. Pandemic restrictions meant we had to adapt our delivery so an electronic package was created for schools to deliver the same core messages. This scheme ultimately helps to keep young people in our communities safer on our roads.
- Our Prevention team continued to liaise with local school networks using a variety of methods to deliver key safety messages to our communities.
- We also adapted how our **Safe and Well checks** were conducted so we were able to continue to conduct these for the most vulnerable people - ensuring this was done as quickly and as safely as possible.



People and Culture

To have a diverse workforce that represents our community

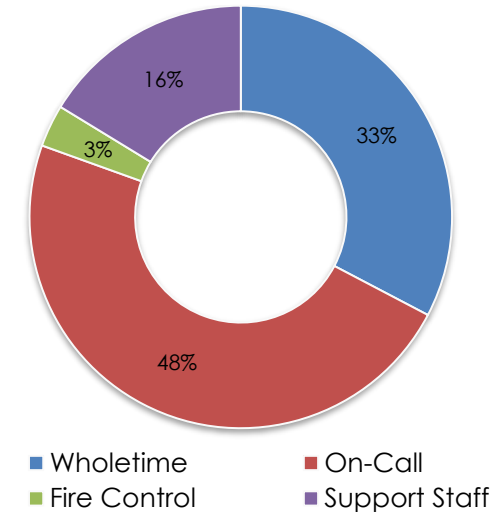
- Our Wholtime Firefighter Recruitment Process in 2020 provided an opportunity for us to actively encourage women to consider the role as a career. We implemented activities to encourage women to apply and to prepare for our Wholtime Firefighter selection process, as part of our Positive Action work. We developed a bespoke **14-week Fitness Programme** (also opened to women applying for On-Call Firefighter roles) which resulted in 48% of women passing the job-related physical tests – more than any previous Wholtime Firefighter recruitment process.
- We have improved our **dyslexia support offer**, with the development of an online central information point for staff, better use of technological support and individual plans for employees to help them explore what strategies work best for them. This has led to an increase in the number of employees seeking support and we are now exploring the creation of a dyslexia staff network.
- Embedding equality, diversity and inclusion into our Service culture has continued through signposting staff to a variety of webinars and online **educational sessions on equality and inclusion**. The Service supported virtual Pride events (which were unfortunately postponed during 2020) through social media and flying the Pride flag at Malvern and Worcester Fire Stations as a gesture of support.
- We have maintained our corporate membership to the **Asian Fire Services Association (AFSA)** and continue to access AFSA’s knowledge, research and training opportunities in the field of diversity and equality.
- We continue to be corporate members of **Women in the Fire Service (WFS) UK** to demonstrate our commitment to support gender equality in the Fire and Rescue Service. A number of our operational managers took part in virtual WFS UK “Choose to Challenge” sessions, reflecting on some real-life scenarios relating to equality, diversity and inclusion.



Our Workforce profile

Our workforce stands at 774 (as at 31st March 2021) - this figure is the number of total posts occupied. In analysing our workforce data, secondary contracts are included and this is done in order to reflect the workforce data submitted to the Home Office as part of our annual Fire Statistics return. Otherwise, the data would disregard secondary contracts which make up a portion of our establishment and also helps us to identify any potential trends in particular workforce groups. This also helps us to give a more accurate view of how the diversity of our employees reflects that of the communities we serve.

Our Service is made up of four main workforce groups and for the purposes of this report are defined as follows, in line with Home Office definitions:



- Wholetime:** A full-time Firefighter, regardless of rank.
- On-Call:** A Firefighter responding when required during their “on-call” hours, regardless of rank.
- Fire Control:** A Uniformed member of staff working in our Control Centre to answer emergency calls and deal with mobilising, communications and related activities, regardless of rank.
- Support:** A member of staff who is not a Firefighter or in Fire Control. It includes, for example, administrative roles, analytical support, finance, vehicle maintenance, etc.

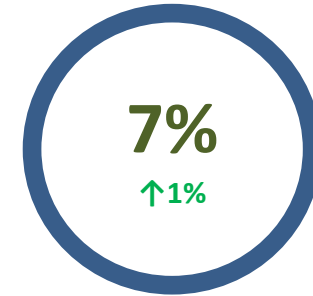
Our workforce at a glance



the largest proportion of our employees are aged 46-55 years



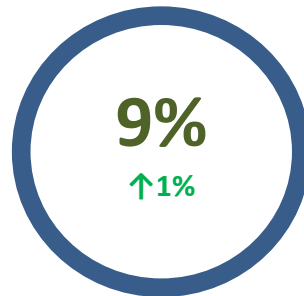
the declared disability profile across the workforce



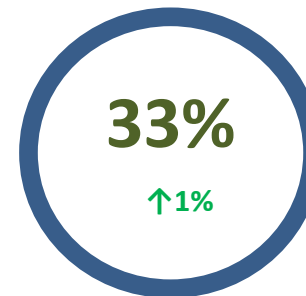
the profile of employees belonging to an ethnic minority



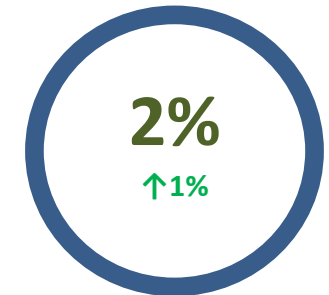
the profile of female employees



the percentage of operational staff who are female



Christianity is the largest religious grouping



of employees declared their sexual orientation as Lesbian, Gay or Bisexual

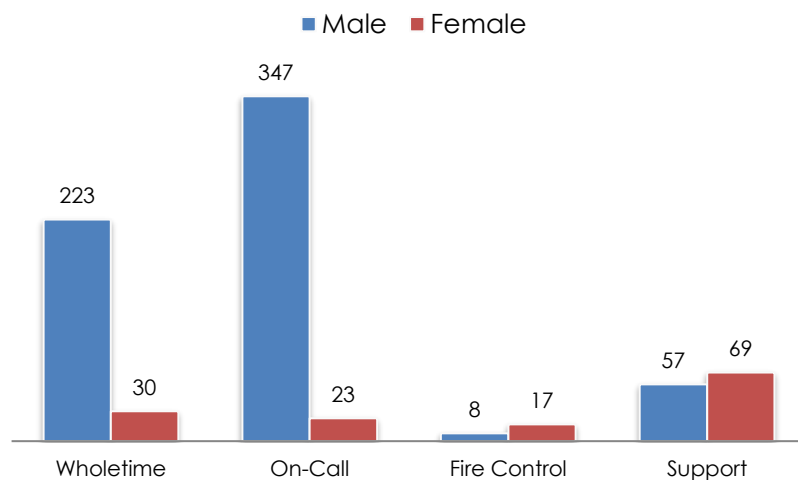
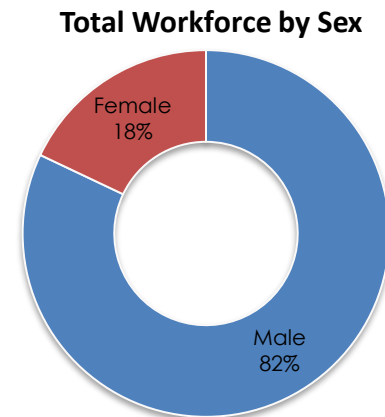
Profile of employees by sex

Male employees make up the majority of our workforce - the total distribution of female employees across our Service is 18%.

The percentage of women in our Wholetime workforce group has seen a further increase from last year's figure (10%) and now stands at 12%. Our Wholetime Firefighter recruitment campaign in 2020 provided an opportunity to attract more women to the role and we had some successful outcomes following our positive action activities. 15% of applicants who were not already employed as a Firefighter in another Service, were female.

The percentage of women in our On-Call workforce group is 6% (unchanged from last year).

Our Support workforce group continues to be fairly balanced, with women making up 55% of this group.



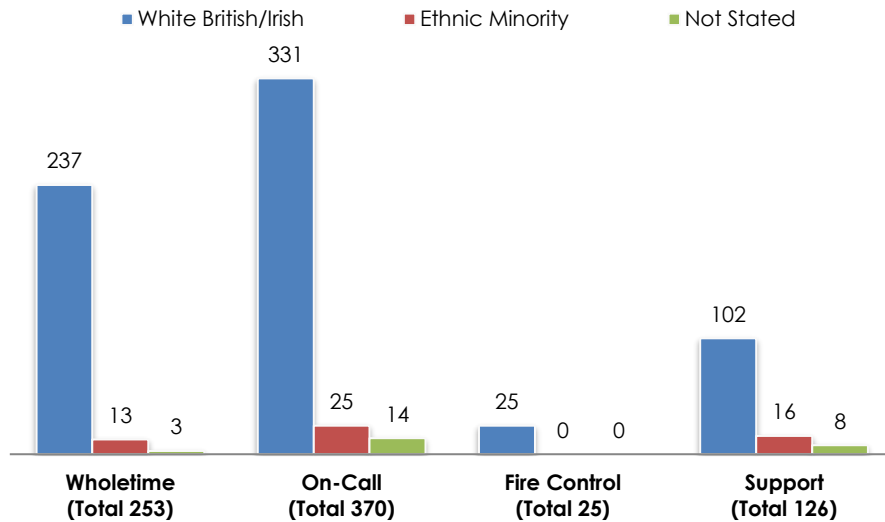
The Service's workforce is not currently reflective of the local population of Herefordshire and Worcestershire which stands at 51% female and 49% male.² This is a trend which is replicated across the fire sector.

Our [Positive Action Plan](#) sets out our ambitions to continually work to address the gender balance, specifically in operational roles.

We recognise that monitoring numbers of transgender employees is highly sensitive and for data protection reasons we do not currently publish this data.

² Office of National Statistics (2021) Population estimates for the UK mid-2020

Profile of employees by ethnicity



The profile of employees identifying as belonging to an ethnic minority³ is 7% which is an increase of 1% from last year, continuing an upward trend. In comparison to our communities of Herefordshire and Worcestershire, 7% of the population identify as belonging to an ethnic minority⁴ so as an organisation we are reflective of our local community in relation to ethnicity.

The profile of our total operational workforce who belong to an ethnic minority group is 6% - an increase from last year's figure by 1%.

The declaration rate for ethnicity has also increased by 1% to 97%.

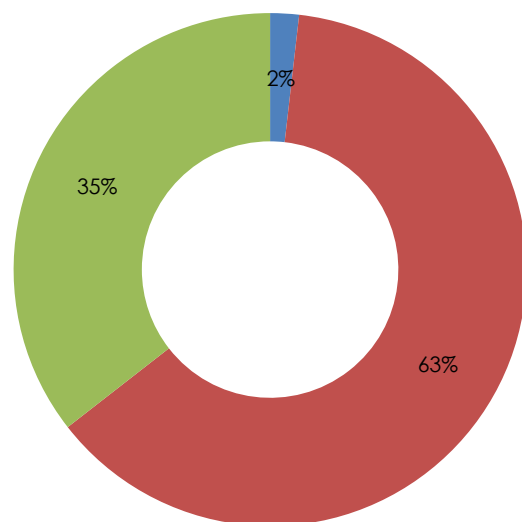
We have maintained our corporate membership to AFSA who are an organisation striving to progress inclusion in the fire service. With the majority of UK fire services as members, this provides us with opportunities to share learning and increase our knowledge and understanding of inequalities. During the pandemic, AFSA continually supported their membership through the provision of numerous online resources such as electronic magazines, training webinars and virtual conferences, which were made available to all our employees.

³ We use 'ethnic minorities' to refer to all ethnic groups except the White British group. Ethnic minorities include White minorities, such as Gypsy, Roma and Irish Traveller groups.

⁴ Office of National Statistics (2011) Census

Profile of employees by sexual orientation

■ Lesbian/Gay or Bisexual ■ Heterosexual ■ Not Stated



The proportion of staff across the workforce declaring their sexual orientation as Lesbian, Gay or Bisexual (LGB) has increased to 2%. For data protection reasons we have combined these categories and provided them as a percentage only. Data relating to sexual orientation was unavailable in relation to our local communities, however, the Office of National Statistics estimates that 3% of people identify as LGB in the West Midlands.⁵ Recent Home Office data also indicates that 3% of all staff employed by Fire and Rescue Authorities across England and Wales identify as LGB.⁶

The declaration rate for sexual orientation in our Service has seen a 3% increase, and this figure is now 65%. National FRS data suggests that 66% of all FRS staff in England choose to declare their sexual orientation, which indicates a slight increase from last year's data.⁶

COVID-19 restrictions meant that many of our local Pride events were cancelled in 2020, however we were still able to support online celebrations where these took place. The number of Pride events in our area is increasing and we look forward to supporting these as part of our ongoing inclusion work. It is also hoped this ongoing support for our LGBT communities will be reflected in a continued increase in our employee disclosure rates.

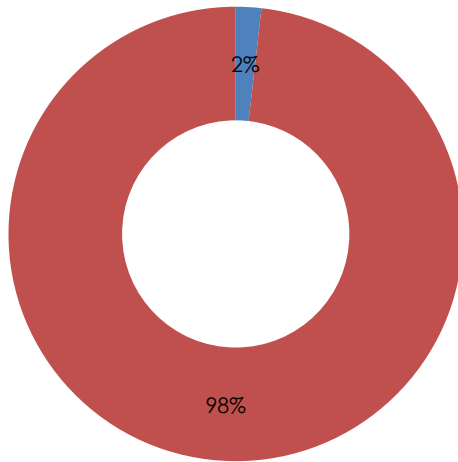


⁵ Office of National Statistics (2019) [Experimental statistics on sexual orientation in the UK](#)

⁶ Home Office (2021) [FRS workforce and pension statistics, 2020-2021](#)

Profile of employees by disability

■ Declared Disability ■ Declared No Disability



The disability profile across the workforce is 2%, which has remained unchanged from 2019/20. For data protection reasons we have combined these categories and provided them as a percentage only.

Although conditions such as dyslexia may meet the definition of disability in the Equality Act 2010, individuals with dyslexia and other similar learning differences do not necessarily consider it a disability. This may go some way to explain why our workforce disability profile figures are low. The [British Dyslexia Association](#) estimates that 10% of the population is believed to be dyslexic so we could reasonably estimate that we have a greater proportion of our workforce with a disability.⁷

Considerable work has been done in this area and the last 12 months have seen a significant increase in the number of staff coming forward for support. The pandemic has delayed some of our plans, such as a dyslexic staff network, however a central information point for staff is available and robust processes are in place to ensure that individuals who are diagnosed with dyslexia are fully supported. The ongoing work is increasing staff awareness, which will contribute to greater disclosure.

Our Occupational Health provider continues to work with our managers and staff to identify reasonable adjustments that could be implemented to provide appropriate support for individuals at work.

⁷ British Dyslexia Association (2019) Dyslexia

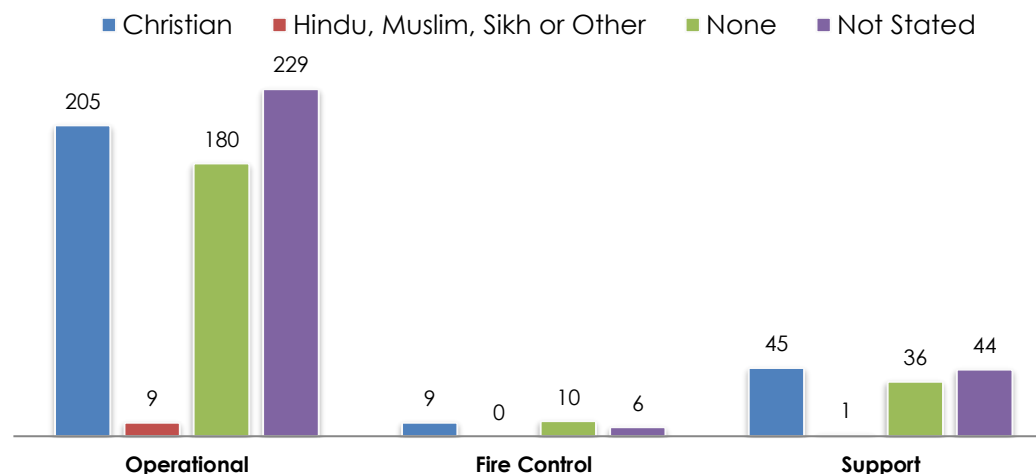
Profile of employees by religion or belief

Christianity is the largest religious grouping within our Service at 33% and this is followed by 29% of staff with no religion or belief at all. The proportion of other faiths when combined account for less than 1% of the workforce.

In comparison to our communities, Christianity is the largest religious grouping at 68% with 30% having no religion or belief. The remaining 2% per cent are made up of five main religions: Buddhist, Hindu, Jewish, Muslim and Sikh plus a further 'Other' category for other religions.⁸

The percentage of staff who declare their religion or belief (or as having no religion or belief) is continuing to increase, with a rise of 3% from last year. Declaration rates are still an area we would like to see improvements in, particularly within our Wholetime and On-Call workforce groups.

We continue to offer a Chaplaincy service that works across faith and belief boundaries and offers support to everyone by supplementing our existing staff wellbeing services.



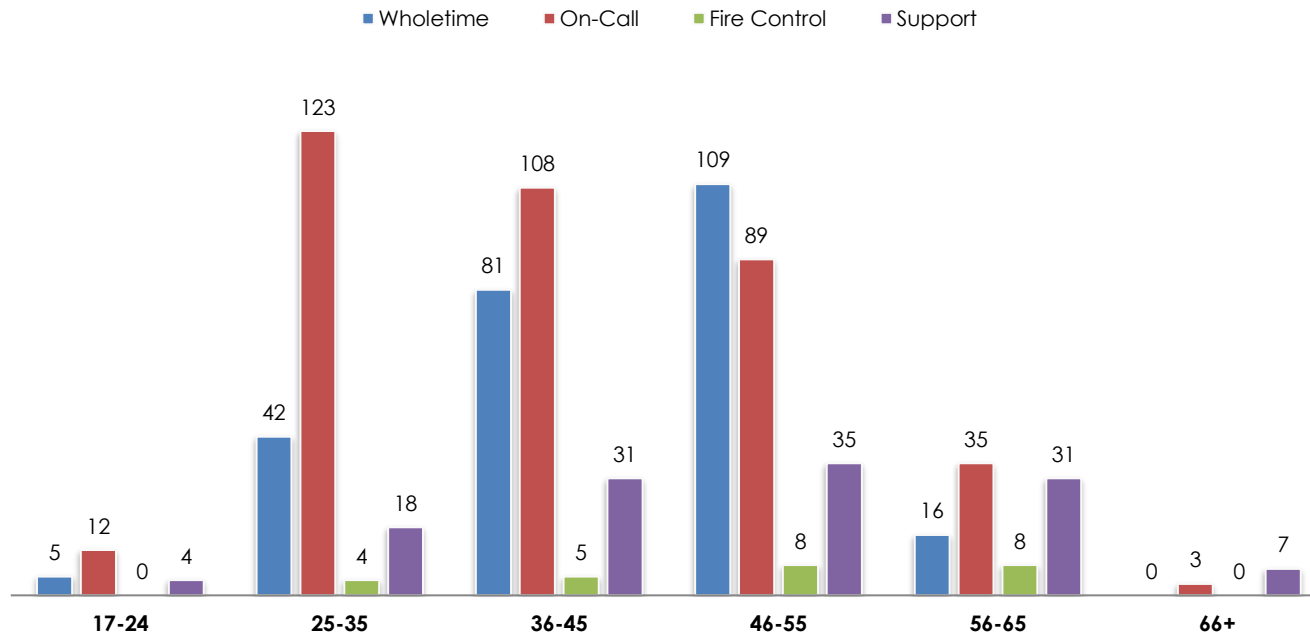
Pregnancy, maternity and marital status

We collect and monitor data relating to other protected characteristics such as pregnancy and maternity and marital status. 3% of women employed by the Service were on maternity leave during 2020/21. No staff opted to take shared parental leave and nationally, there continues to be a low take-up rate of this type of family friendly leave.⁹ At the end of March 2021, 37% of our employees were in a marriage or civil partnership.

⁸ [HWFRS \(2019\) CRMP 2021-2025 Risk Review – People & Places.](#)

⁹ People Management (Sept 2020) – [Shared parental leave uptake still 'exceptionally low', research finds](#)

Profile of employees by age



The largest proportion of our workforce is aged between 46 and 55 years (31% of the entire workforce), which is on a par with last year. The average age of our workforce is 43 years.

The largest proportion of our Wholetime staff are aged between 46 and 55 years (43%) and there has been a consistent increase in this age bracket over the last four years. Prior to this, the largest proportion of Wholetime staff were aged between 36 and 45 years.

The majority of our On-Call staff are aged between 25 and 35 years (33%). This difference in age brackets between On-Call and their Wholetime colleagues has been consistent over the last nine years.

The UK population is growing larger and getting older. When broken down by age, there are three important groupings; children and young people aged 0-15 years, people of a working age between 16 and 64 years, and people of a pensionable age (aged 65 years and over). The national trend shows that the proportion of those of a working age is continuing to shrink, whilst those of a pensionable age is increasing. The pattern is similar across Herefordshire and Worcestershire, though with a lower proportion of people of normal working age and a relatively high proportion of people aged 65 years and over.⁸

⁷[HWFRS \(2019\) CRMP 2021-2025 Risk Review – People & Places.](#)

Recruitment - In the year ending 31 March 2021

1,107

total number of applications received

89

total number of appointments

2%

↑1%

of new employees declared a disability

14%

↑3%

of new employees in operational roles were women

6%

↑5%

of new employees declared their sexual orientation as Lesbian, Gay or Bisexual

8%

↑4%

of new employees identified as belonging to an ethnic minority

Applications for employment and appointments

Our vacancies are advertised through our [website](#), our social media, our internal staff Bulletin and a regional public sector specific jobs board – [WM Jobs](#). We also advertise positions through the [National Fire Chiefs Council](#) website, [AFSA](#) and [Women in the Fire Service UK](#).

Applicants are asked to complete a diversity monitoring form and submit this with their job application securely and confidentially through our online recruitment portal. Applicants' protected characteristics are not provided to recruiting managers so shortlisting and selection decisions are based on vacancy-related information demonstrated by the applicant.

We do not set specific recruitment targets in relation to protected groups. Our recruitment and selection processes are closely monitored to ensure all applicants are treated fairly and consistently in line with all legal, statutory and good practice requirements.

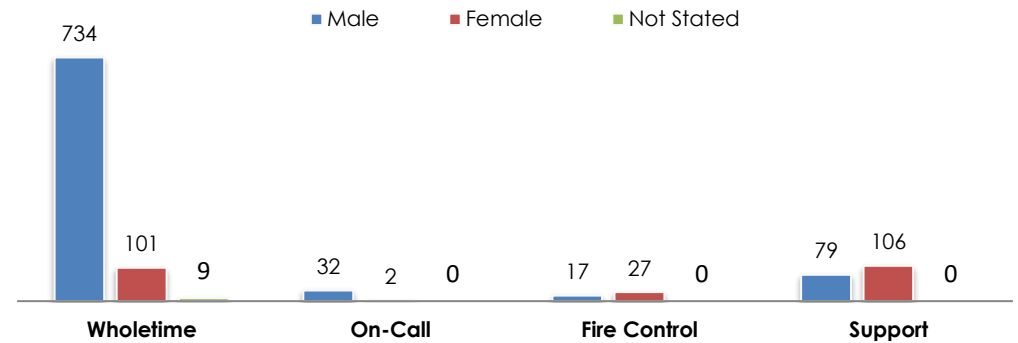
For this year's report, we have examined the conversion rates of application to appointment specifically for women and ethnic minorities, in order to examine the impact of our positive action work, particularly for our Wholetime Firefighter recruitment process.



Applications for employment by sex

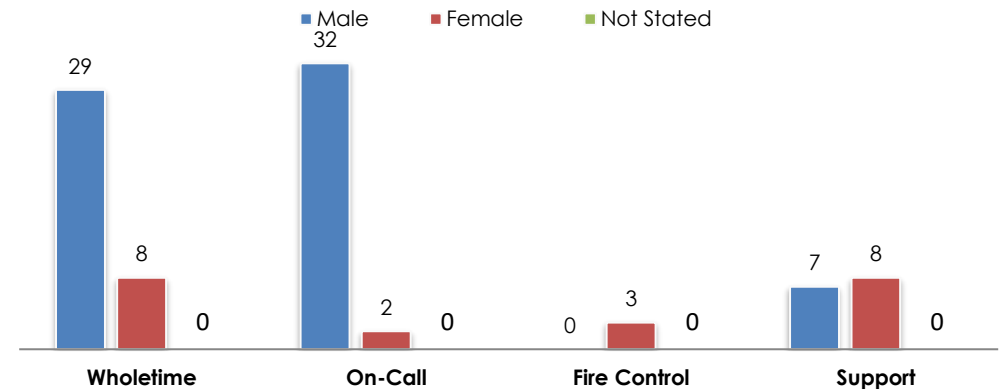
The proportion of women who applied for vacancies was 32%.

For operational roles, women accounted for 12% of the overall applications. Analysing this further, 12% of applications for Wholetime roles were from women and 6% of applications were from women for On-Call roles. Following the success of our positive action initiatives for the 2020 Wholetime Firefighter recruitment process, we aim to use this approach to encourage more women to consider the On-Call Firefighter role.



Appointments made

There is a continuing upward trend in the number of women appointed into operational roles, with an increase of 3% from last year's figure (14% this year). The appointment rate in comparison to men is however, still low. Our Firefighter recruitment process includes a Physical Tests stage which assesses a candidate's ability to meet job-related strength and fitness standards. Our data suggests that currently, male candidates are more likely to pass the Physical Tests stage than female candidates – it is at this point in the process where we see the highest number of fallout rates for women. Our positive action initiative targeting female Wholetime Firefighter applicants increased the number of successful outcomes at this stage, with a 48% pass rate for women. Work is currently being done locally to help prepare all On-Call applicants who need support, however we will continue to monitor success rates for women and develop targeted support initiatives with the aim of increasing the number of women appointed.

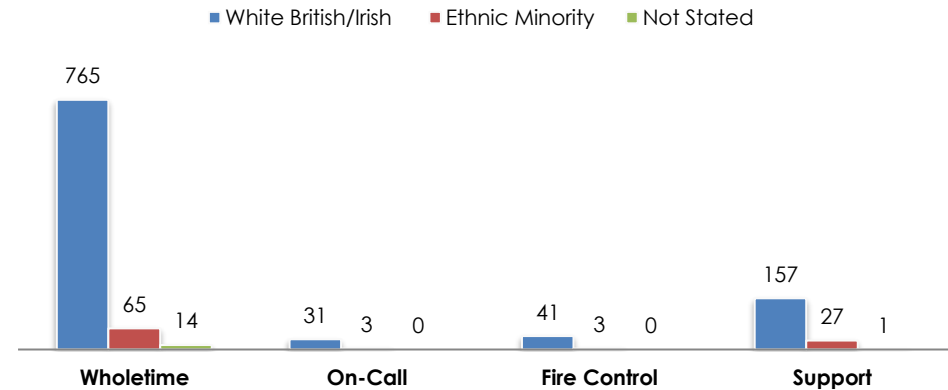


Applications and appointments for Support vacancies tend to be more evenly balanced with regards to sex profile. This may be due to the greater variety of roles available appealing to a wider range of individuals.

Applications for employment by ethnicity

90% of applicants were White British/Irish and 9% of applicants had an ethnic minority background. Our data tell us that in 2020/21, Wholetime and On-Call recruitment mainly attracted White British/Irish applicants (91%), which is reflective of the local demographic.

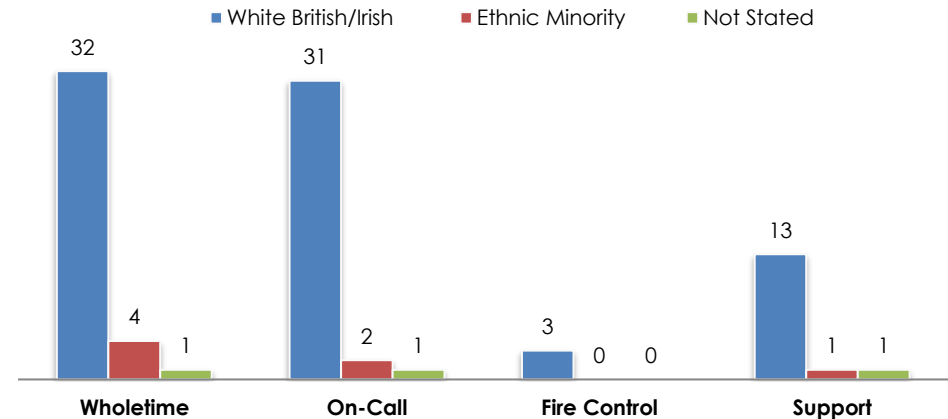
Our Wholetime Firefighter recruitment process attracted 8% of applicants from an ethnic minority, which is 1% higher than our previous process in 2017. The number of applications received from people from an ethnic minority for On-Call recruitment has fallen slightly to 9% (12% last year) however, as recruitment for this role was put on hold for a number of months due to the pandemic, the number of applications overall was reduced in comparison to previous years. We expect the number of applications to rise to normal levels for next year's annual report.



Appointments made

The proportion of new recruits in an operational role from an ethnic minority background was 8%, which is an increase from last year (5%) and a trend that we welcome in striving to create a more diverse workforce. When compared to the make up of our local communities, this is a positive outcome as 7% of Herefordshire and Worcestershire residents belong to an ethnic minority. The proportion of new recruits who did not disclose their ethnic background was 3%, which has risen from last year (2%).

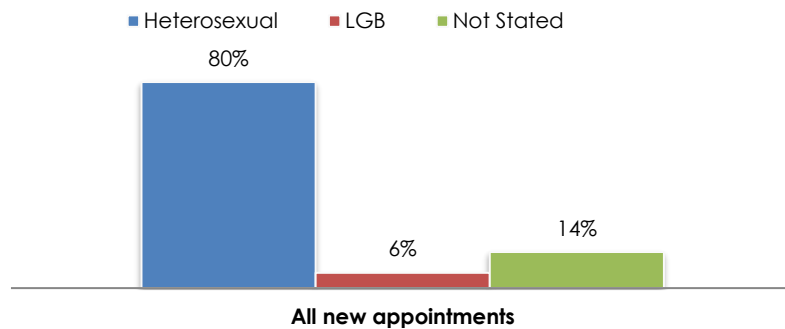
86% of new starters in a Support role were White British/Irish, 7% were from an ethnic minority and the remaining 7% did not disclose. All appointees in Fire Control were White British/Irish.



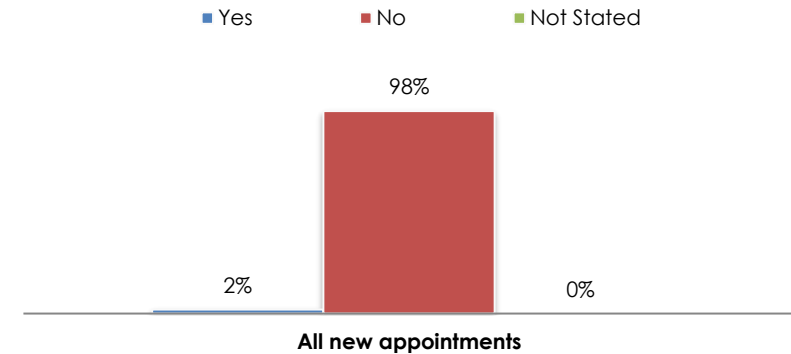
Appointments made: sexual orientation, disability, religion and belief, age

Of the 89 appointments made during 2020-2021, 3% of those appointed identified as Lesbian, Gay or Bisexual, which has increased from last year (1%). 4% declared a religion other than Christian and the highest proportion of appointees were aged 25-35 years (47%). The number of appointees declaring a disability remains low at 2%; however, many neurodiverse people do not consider themselves to have a disability, for example, people with dyslexia.

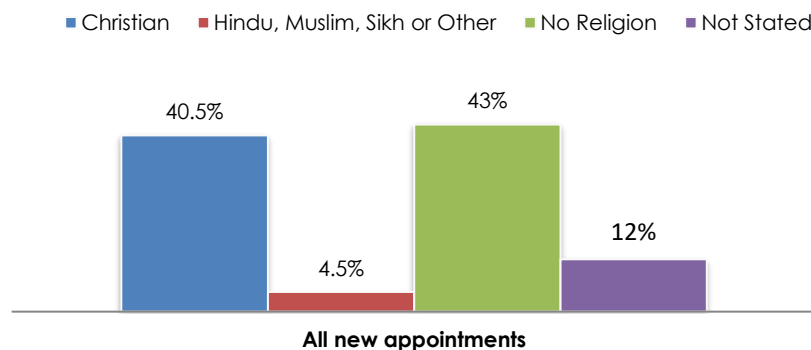
Sexual Orientation



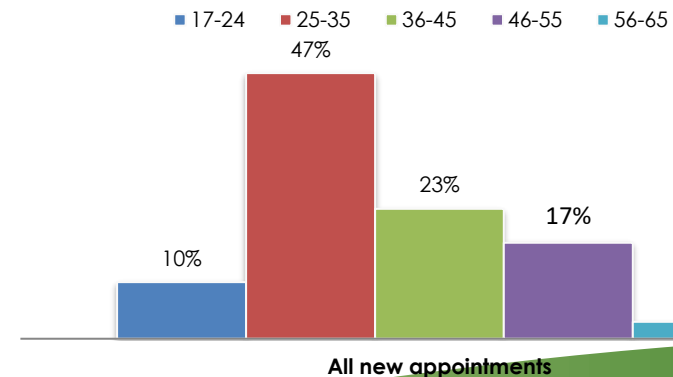
Disability



Religion and Belief



Age



Expressions of interest in the On-Call Firefighter role

People who are interested in becoming an On-Call Firefighter can initially complete and submit an expression of interest before potentially going on to complete a full application form. This is so direct contact can be made to discuss the role and to determine whether they can meet the geographical criteria i.e. that they live or work within 5 minutes of their local Fire Station.

14% of those attracted to the role last year were women. This represents a decrease of 4% from last year's figure, however the overall number of expressions of interest were significantly lower during 2020 due to recruitment being put on hold for a number of months. During 2020/21 we received 413 expressions of interest, in comparison to the previous year, when 666 were submitted to us. The easing of restrictions will allow us to focus once again on the ambitions set out in our Positive Action Plan, particularly concentrating on On-Call recruitment.



To encourage all types of people to consider a career as an On-Call Firefighter, our website features ['crew stories'](#) of some of our On-Call Firefighters. These stories explore how they achieve their work/home balance, and what being an On-Call Firefighter means to them.

For more information about becoming an On-Call Firefighter, please visit [our website](#).



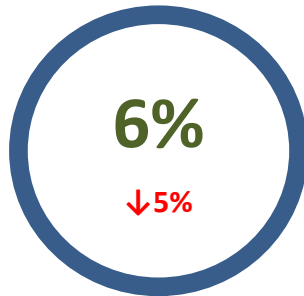
Promotion - In the year ending 31 March 2021



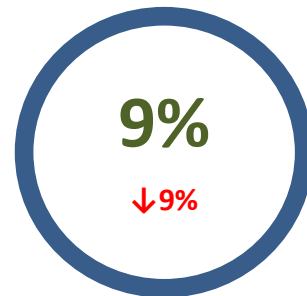
total number of applications for promotion



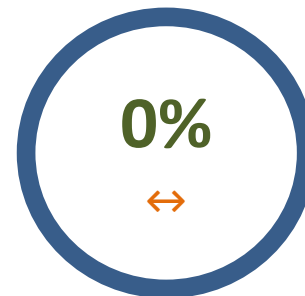
total number of promotions



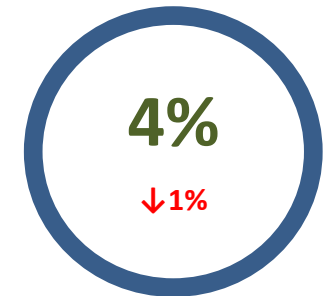
of applications for Wholetime/On-Call promotion were from women



of promoted employees were women



of promoted employees belonging to an ethnic minority



of promoted employees declared their sexual orientation as Lesbian, Gay or Bisexual

Applications and promotions

For the purpose of this report, a promotion is considered as a permanent change in role to a higher pay grade. Promotions usually occur within operational areas of the Service and mostly draw from the existing workforce. Therefore, the following data relates to our Wholetime, On-Call and Fire Control workforce. Our promotion process follows an overarching framework of principles designed to ensure fairness and transparency and to ensure opportunities are equally accessible.

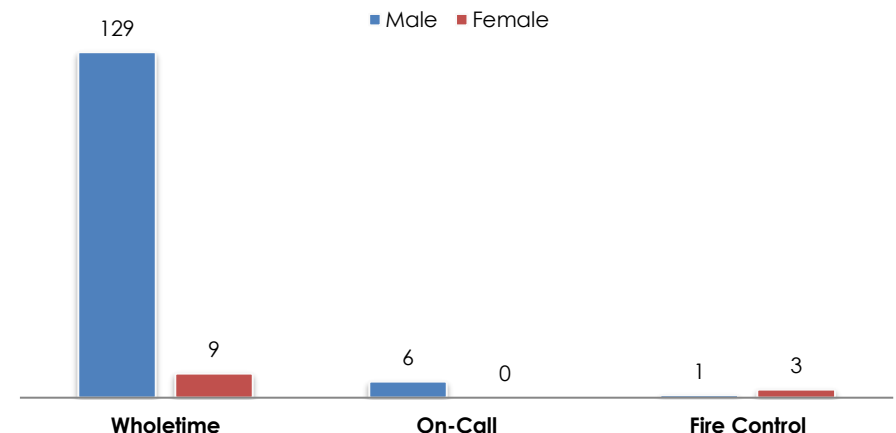
As we continually work to promote our Service as an inclusive employer to specific groups (women, ethnic minorities, LGBT community), we have analysed the conversion rate of application to appointment for individuals with these protected characteristics. This is so that we can determine whether there are any further barriers after they have been attracted to apply.

Applications and promotions by sex

Of all the applications for Wholetime and On-Call promotion in 2020/21, 6% were from female operational staff. No applications for promotion in the On-Call workforce were from women. For Fire Control promotions, 75% of applications were from female staff.

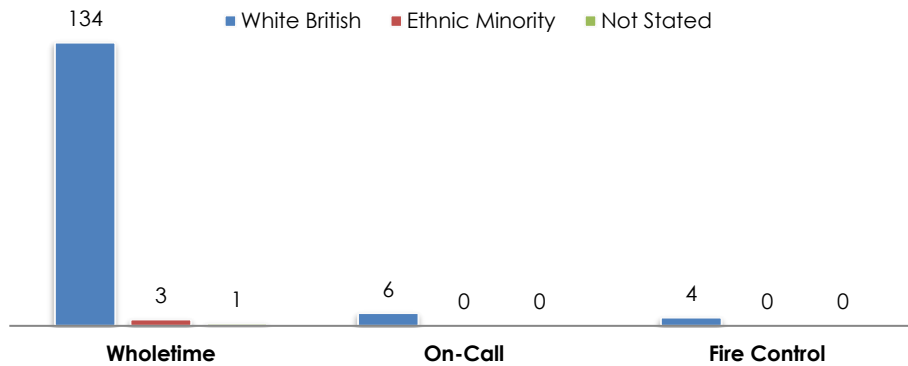
The success rate for women who applied for Wholetime promotion was 67% and for men it was 70%.

Research suggests that men apply for a job when they meet only 60% of the qualifications but women are less likely than men to apply for a role if they do not meet all the job requirements.¹⁰ This knowledge was at the core of our positive action activities in 2020, but also forms the basis of future plans to encourage more women to apply for promotion.



¹⁰ Harvard Business Review (2014) Why Women Don't Apply for Jobs Unless They're 100% Qualified.

Applications and promotions by ethnicity



The percentage of people applying for promotion from an ethnic minority group was 2%, which has risen by 1% from last year. The profile of operational employees belonging to an ethnic minority is 7%.

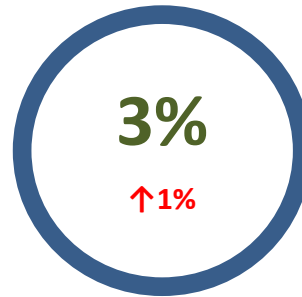
The majority of those promoted were White British/Irish; continuing trends from previous years.

Retention

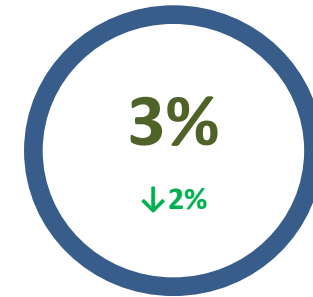
In the year ending 31 March 2021, 66 employees left the Service. 58 of those were operational staff (35 were On-Call and 23 were Wholetime personnel), whilst 8 were Support staff. Individuals that ended one of their contracts but remained employed with the Service have been included. Note that there were no leavers from our Fire Control workforce.



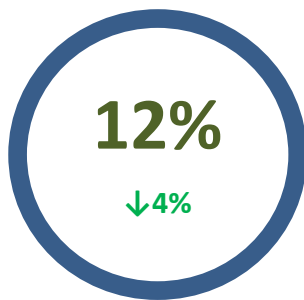
of leavers were aged 46–55
(the highest proportion of leavers in 2019-20 were aged 25-35)



of leavers declared a disability



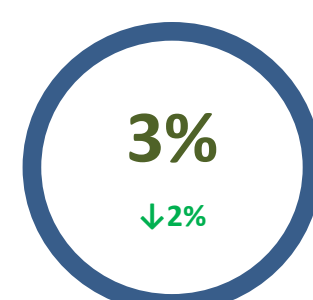
of leavers belong to an ethnic minority



of leavers were women



of leavers had no religion or belief
(35% of leavers also declared their faith as Christian)



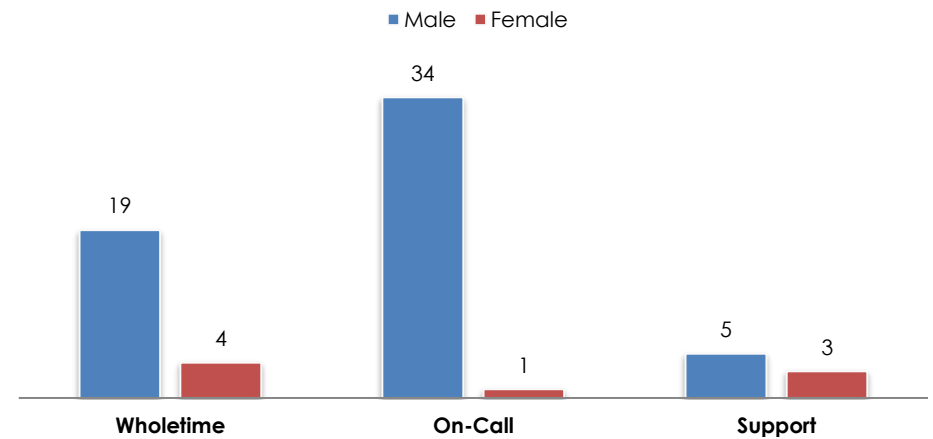
of leavers declared their sexual orientation as Lesbian, Gay or Bisexual

Leavers by sex

In the year ending 31 March 2021 the proportion of women who left the Service is 12%, which is a decrease from last year (16%).

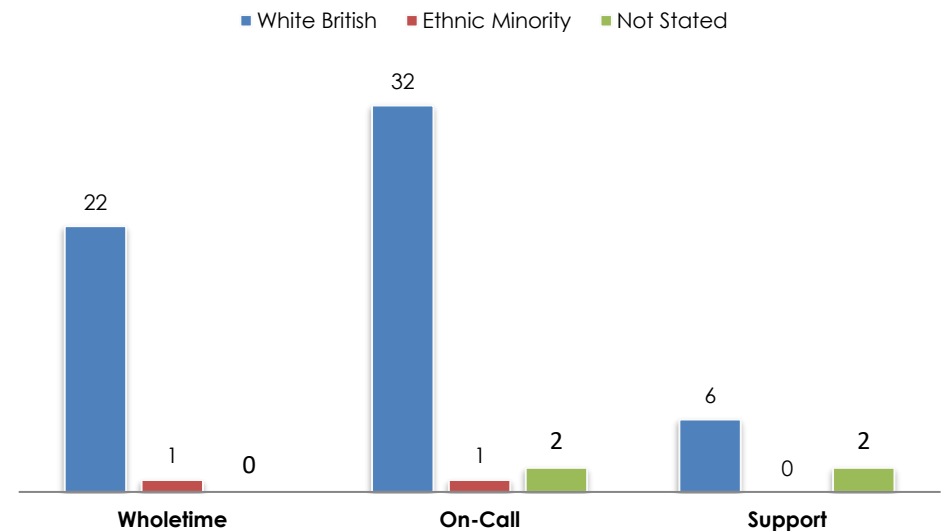
The proportion of female leavers in operational roles is 9% which is an increase from last year's figure (7%).

Overall there is a continuing positive trend of the proportion of women joining the Service (13%) being higher than those leaving.



Leavers by ethnicity

In the year ending 31 March 2021 91% of leavers were White British/Irish, which is on par with last year's figure. Employees from an ethnic minority background accounted for 3% of all leavers, which has decreased from last year (5%). There has been a rise in the proportion of leavers who have not recorded their ethnicity – this has increased to 6%.

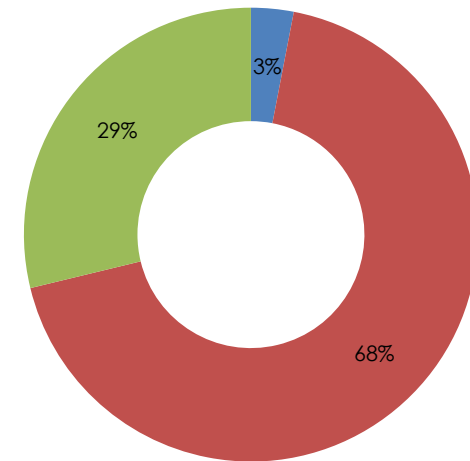


Leavers by sexual orientation

The proportion of staff leaving the Service who declared their sexual orientation as Lesbian, Gay or Bisexual is 3%, which is balanced against the proportion of LGB staff appointed – also 3%.

The number who did not declare their sexual orientation was 29%. Last year, this figure was 33% showing an upward trend in the number of staff leaving the Service who have declared their sexual orientation.

■ Lesbian, Gay or Bisexual ■ Heterosexual ■ Not Stated



Leavers by disability

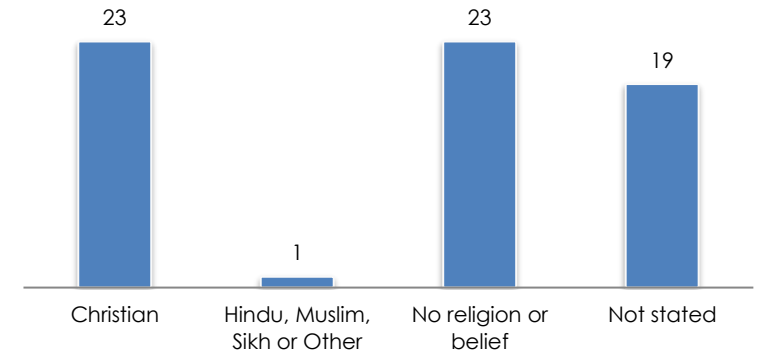
3% of staff who left the Service in 2020/21 declared a disability, which is an increase of 1% from last year. The number of leavers declaring a disability is higher than the number of new starters who declared a disability (1%). However, as awareness of dyslexia increases in the Service and more staff understand it can be considered a disability under the Equality Act, we may see an increase in overall declaration rates for this protected characteristic.

There were no employees leaving the Service who had not declared their disability status.

Leavers by religion or belief

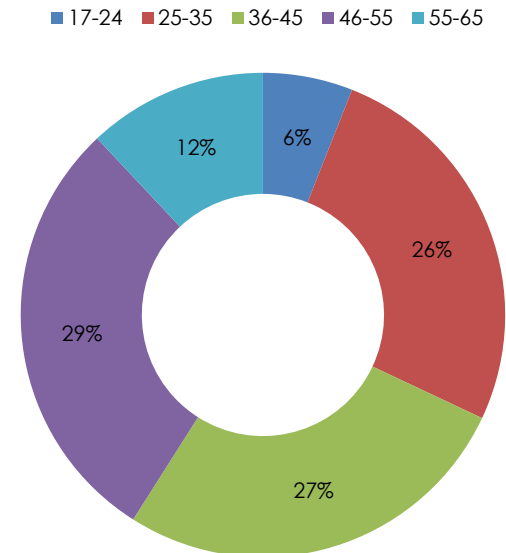
Employees with no religion or belief accounted for 35% of leavers. Those of the Christian faith also accounted for 35% of leavers.

29% did not disclose their religion or belief, which is significantly higher than the 12% of new starters who chose not to declare. This indicates that our new appointees were more willing to declare their religion/belief than those leaving the Service.



Leavers by age

The largest proportion of leavers were in the age group of 46-55. The number of leavers aged between 25 and 45 is consistent with previous years, mainly occurring with the On-Call workforce group, who are predominantly from this age group.



Turnover and reasons for leaving

Staff turnover refers to the percentage of employees who leave an organisation and are replaced by new employees.

27% of all leavers left within one year of employment; 17% of On-Call staff left within one year of employment.

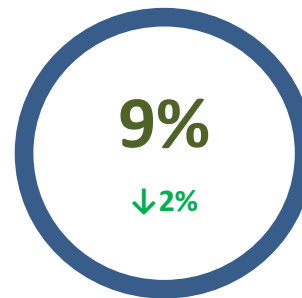
Wholetime



Turnover rate for Wholetime workforce

13% Resigned
43% Fixed Term Contract
39% Retired
4% Other reasons

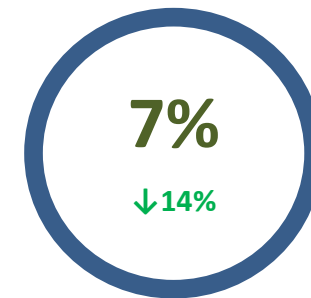
On-Call



Turnover rate for On-Call workforce

97% Resigned
3% Retired

Support



Turnover rate for Support workforce

50% Resigned
13% Fixed Term Contract
25% Retired
13% Other reasons

Disciplinary and Grievances, Bullying and Harassment

The Service reports on all formal cases of discipline, grievance, bullying and harassment which are a key indicator of workplace culture.

Disciplinary cases

The number of disciplinary cases is very small so any percentages based on these figures will look disproportionately high and this should be taken into consideration when reviewing the data.

There were 10 disciplinary cases during 2019-20 which is a similar figure to last year (9). The majority of cases involved male, White/British employees. No employee declared their sexual orientation as Lesbian, Gay or Bisexual (3 did not declare their sexual orientation). The proportion of those cases with employees who declared a disability was very low (actual number not disclosed due to small numbers).

The proportion of staff from a Christian faith was 50% compared to 33% of the workforce. Those with no religion or belief accounted for 20% (2) compared to 29% of the workforce. 30% (3) did not state their religion or belief. The age profile indicates most disciplinary cases involved those aged 25 – 35 years (40%), with the remaining employees aged between 36-45 (30%) and 46-55 (30%).

Grievance and Bullying and Harassment cases

There were no formal grievances raised, or formal cases of bullying and harassment reported in 2020/21.

Gender Pay Gap as at 31 March 2021

As an employer with 250 or more employees, we have a duty under the Equality Act 2010 (Specific Duties and Public Authorities) Regulations 2017 to publish gender pay gap information relating to our employees. We must publish this information on our external website and a dedicated Government website: <https://gender-pay-gap.service.gov.uk/>.

The gender pay gap shows the difference in the average pay between men and women in a workforce. There are six calculations as follows:

1. **Mean gender pay in hourly pay** – the percentage difference between the mean average hourly rates of men and women’s pay
2. **Median gender pay gap in hourly pay** – the percentage difference between the midpoints in the ranges of men and women’s pay.
3. **Mean bonus gender pay gap**¹¹
4. **Median bonus gender pay gap**¹¹
5. **Proportion of men and women receiving a bonus payment**¹¹
6. **Proportion of men and women in each pay quartile** – calculated by dividing employees into four even groups according to their pay. The upper quartile with the highest level of pay and the lower quartile with the lowest levels of pay.

All staff who were deemed to be full pay relevant employees at 31 March 2021 are included. The figures are based on established contracted posts within the Service and include Wholetime / On-Call Firefighter dual roles and secondary employment contracts.

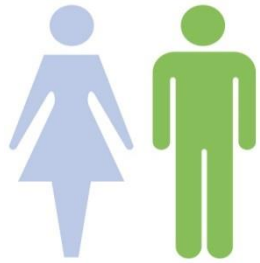
The salaries of all operational staff (Wholetime, On-Call and Fire Control) are established within the “Grey Book” (terms and conditions) and are standard throughout the UK Fire and Rescue Service. Support staff salary levels are based upon a job description formally evaluated for the role. Annual Pay awards are negotiated nationally.

For our On-Call employees, the average weekly working hours can vary significantly across this workforce group and drastically distort the calculations and so the nationally agreed basic fixed hourly rate of pay is used. It should also be noted that other Fire and Rescue Services may choose to calculate the hourly rate of On-Call and other employees differently and this should be taken into consideration if making direct comparisons.

¹¹ We do not pay bonuses to staff and therefore do not provide calculations relating to points 3, 4 and 5 above.

Our pay gap figures

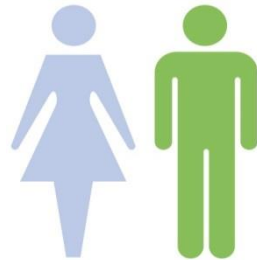
Mean pay gap 6% ↔



£14.50 £15.50

Difference: £1.00 per hour

Median pay gap 3% ↑



£14.10 £14.51

Difference: £0.41 per hour

The **mean pay gap** shows women on average earn **6%** less than men in our organisation (no change from 2019-20).

The **median pay gap** shows the midpoint in the range of women's pay is **3%** less than the midpoint in the range of pay for men (an increase from 2019-20 which was nil).

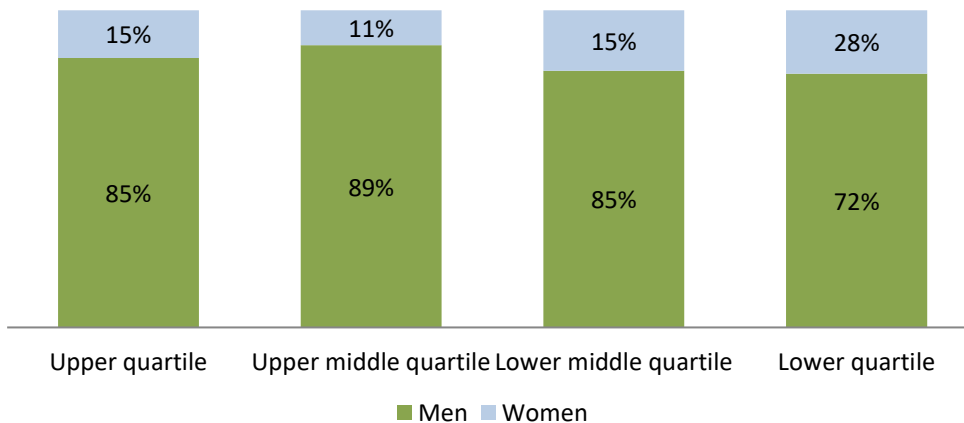
We believe the gender pay gap does not arise from paying men and women differently for the same work but is as a result of the roles in which they work and the salaries these roles attract.

Men and women in our organisation undertaking the same role are paid the same. However, there are more men than women in our workforce and essentially more men occupying higher level positions within the Service.

Our **pay quartile** data reflects our organisation's current workforce profile – there are a high proportion of men compared to women. There are small fluctuations in the lower quartiles of pay which may be attributed to an increase in the number of women recruited into entry level roles (e.g. Wholetime Firefighter). This is a positive step towards progressing women beyond the lower quartiles as their careers progress.

We recognise a lack of representation of women in the Fire sector as a whole and continue to drive change through the implementation of our equality objectives and Positive Action Plan.

Men and Women by Pay Quartiles



Contributory factors

There are some factors which may contribute to our gender pay gap:

- An imbalance in the number of men and women throughout the organisation, particularly women in senior management positions in operational roles.
- An under-representation of women in operational roles in the Fire sector, although there were successful outcomes from our positive action initiatives for Wholetime Firefighter recruitment in 2020.
- Within Support roles, women tend to be in posts within the lower pay scales such as administration, whereas specialist support roles which attract higher rates of pay, such as ICT, tend to be predominately male.
- Women are also more likely to take time out of the labour market to raise children which may delay career progression, contributing to a lack of representation of women at higher levels.

Closing the gap and our future equality work

Our ambitions to create a more inclusive organisation are set out in our [People Strategy](#) and the focus continues through the implementation of our [Equality, Diversity and Inclusion Plan](#) and our [Positive Action Plan](#).

The last year has been challenging and despite this, we have set our new strategic equality objectives, increased our use of people impact assessments for key decisions, policies and processes and supported our staff networks – particularly Women@HWFire whose membership and activities have expanded.

Over the next year we will focus on the following areas:

- Embedding the Core Code of Ethics
- Engagement with minority groups in our communities
- Positive action on under-represented groups
- Development opportunities to support career progression for women

Conclusion

We are continuing to work on creating a more diverse workforce and promoting our Service as an inclusive employer who values everyone. Although we are pleased with the results of our initiatives so far, there is still much to do. We will build on the successes we've had and work to strengthen links with our communities in order to achieve those aims.

Further information on our equality, diversity and inclusion work can be found on our website: www.hwfire.org.uk. Our Equality, Diversity & Inclusion Officer can also be contacted at info@hwfire.org.uk and we welcome any feedback you may have on this report.

All published documents on our website work well with Google Translate, enabling the content to be accessed in languages other than English.

If you would like a paper copy of the report or require it in an alternative format, please contact us on the details above.

Jeśli chcesz otrzymać papierową kopię raportu lub potrzebujesz go w alternatywnym formacie, skontaktuj się z nami w sprawie powyższych szczegółów.

Jei norite popierinės ataskaitos kopijos arba norite jos kitu formatu, susisiekite su mumis naudodami aukščiau pateiktą informaciją.

اگر آپ رپورٹ کی کاغذی کاپی چاہتے ہیں یا متبادل فارمیٹ میں اس کی ضرورت ہے تو براہ کرم اوپر دی گئی تفصیلات پر ہم سے رابطہ کریں۔

如果您需要报告的纸质副本或需要其他格式，请通过上述详细信息与我们联系。



HWFR

Equality Objectives: Q1-Q2 2021 – 2022

Our Organisation – Leadership and Corporate Commitment				
Objective	Action	Performance Measure	Progress Update	RAG
<p>Our leaders will provide visible leadership to ensure our people, our partners and our communities see the personal commitment to inclusion</p> <p>We will maximise the transparency of our organisation so our activities can be scrutinised and we can be held accountable</p>	<ul style="list-style-type: none"> SMB EDI objectives: Publish SMB EDI objectives for 2021/22. 	<ul style="list-style-type: none"> Objectives reviewed and outcomes published in Bulletin and website. 	SMB have set their own equality objectives to demonstrate their commitment to mainstreaming diversity and inclusion practices across the organisation.	Green
	<ul style="list-style-type: none"> EDI Updates: EDI to become ongoing agenda item at SMB meetings to ensure progress is being tracked at a strategic level. 	<ul style="list-style-type: none"> Actions discussed and minuted and published on Intranet. 	Equality Objectives have been added to SMB meetings as a monthly agenda item.	Green
	<ul style="list-style-type: none"> People Impact Assessments (PIAs): Review current process and guidance. Establish QA process. Deliver workshops. EIA available for scrutiny on our website. 	<ul style="list-style-type: none"> All key decisions, policies and processes are supported by an EIA and published on the Service website, leads to positive outcomes for protected groups. 	Process/knowledge being embedded within HR team to support wider roll-out. NFCC training attended by a number of employees. Two online in-house training videos, toolkit and process developed for managers based on NFCC Guidance. There is a coordinated approach with relevant stakeholder depts. underway before Service-wide launch.	Amber
	<ul style="list-style-type: none"> EDI Policy: Develop overarching EDI policy 	<ul style="list-style-type: none"> Policy published and understood 	Policy progressed to formal consultation. Summary of comments to be finalised and feedback considered in light of publication of Core Code of Ethics.	Amber
	<ul style="list-style-type: none"> Equality & Gender Pay Gap Reporting: Complete report and publish results. Communicate results and future actions to staff and community. 	<ul style="list-style-type: none"> Analysis informs specific actions to help reduce the gender pay gap. 	Report for 2020/21 finalised and reported to SMB in December 2021 and Audit and Standards in January 2021.	Green
Our Communities – Understand, engage and build good relationships				
Objective	Action	Performance Measure	Progress Update	RAG
We will better understand our communities by ensuring we put in place systems that enable the collection, collation and analysis of community data and information.	<ul style="list-style-type: none"> Local demographic guidance: Produce information to raise awareness of our diverse communities e.g. cultural and religious guidance. 	<ul style="list-style-type: none"> Frontline staff better understand the different risks and needs of groups in their Station area. 	Guidance available on Service SharePoint and highlighted to staff. This is now 'business as usual'. NFCC Equality of Access documents available to staff e.g. Equality of Access to Services and Employment for Black Communities; LGBT people; Neurodiversity.	Green

We will enhance our engagement with our communities to foster good relationships and understand community priorities	<p>Local demographic data: Enhance data accessible by Stations on the demographics of local community.</p>	<ul style="list-style-type: none"> Frontline staff better understand the different risks and needs of groups in their Station area. 	Work on Station-specific data begun (some data available on factsheets on protected characteristics, which are available on Service SharePoint).	Amber
	<ul style="list-style-type: none"> Community events: Active participation in events e.g. local Pride events, etc. as a recruitment/ outreach opportunity. Incorporate into Station campaign calendars with rationale behind why Service is supporting; demonstrating how we champion inclusion locally and promote safety messages to specific groups. 	<ul style="list-style-type: none"> Increased attendance and participation at events. Positive feedback gathered from protected characteristic groups in the community and workplace. 	The Service supported two Pride events in September 2021 at Hereford and Bromsgrove. Worcester and Malvern events did not take place this year. Key EDI events incorporated into copy of NFCC annual calendar.	Green
	<ul style="list-style-type: none"> Community groups: Develop and maintain a central list of community groups for engagement and consultation purposes. 	<ul style="list-style-type: none"> Up to date list of contacts developed and utilised. Local priorities are shaped through partnership and community engagement. Groups are consulted on equality plans, recruitment messages, etc. 	Directory begun, to be shared and maintained with Senior Technicians, Prevention. This will be expanded when more community liaison is possible.	Amber
Our People – Develop, engage and understand				
Objective	Action	Performance Measure	Progress Update	RAG
We will develop our people to better understand diversity and inclusion	<ul style="list-style-type: none"> EDI content: Develop dedicated intranet space for EDI content. e.g. information on key EDI events such as International Women’s Day, Black History month, Time to Talk, Disability Awareness Week, etc. Utilise quotes, stories from staff. Use social media to share stories. 	<ul style="list-style-type: none"> EDI calendar of messages and EDI content available to staff. 	Service SharePoint site for EDI developed and updated on an ongoing basis. WFS Choose II Challenge workshops attended. AFSA webinars and NFCC Lunch & Learn webinars promoted.	Green
We will create an inclusive culture where our people feel able to be themselves	<ul style="list-style-type: none"> Values / Code of Conduct: Develop guidance for inclusive behaviours to outline expectations of how staff can expect to be treated and how they should treat others. 	<ul style="list-style-type: none"> Discipline, grievance and attendance levels demonstrate staff feel more included in the workplace. 	Core Code of Ethics for FRS and associated guidance published nationally. Gap analysis conducted against Core Code of Ethics Fire Standard and implementation plan in development.	Amber
	<ul style="list-style-type: none"> Dyslexia support: Publicise guidance re dyslexia, dyspraxia, and dyscalculia in order to raise awareness and to support reasonable adjustments. 	<ul style="list-style-type: none"> Updated information available to managers and staff. 	Guidance developed and updated on a regular basis. Establishment of EDI Officer post has enabled direct support for staff. There has been an increase in staff requesting and being provided with screening and support (some for	Amber

			the first time) which shows positive improvement in this area.	
We will better understand our workforce composition through our workforce data	<ul style="list-style-type: none"> Diversity monitoring: Review diversity monitoring questionnaires to ensure consistency. Data collection campaign to be run in collaboration with Corp Comms to encourage current staff to share their diversity data. More sophisticated data capture and reporting needed re promotions/new starters/leavers. 	<ul style="list-style-type: none"> Baseline established for all protected characteristic groups. 	Staff comms continue in order to encourage an increase in disclosure of equalities information.	Green
We will put in place effective strategies to enable engagement with our staff and networks to continue to develop an inclusive culture	<ul style="list-style-type: none"> Reasonable adjustments: Review guidance available to staff and managers. 	<ul style="list-style-type: none"> Updated information available to managers and staff. 	Reasonable adjustments toolkit undergoing final review by key stakeholders.	Amber
Our Partners – Working together				
Objective	Action	Performance Measure	Progress Update	RAG
<p>We will work with external partners to develop strategies that enable effective service provision to our communities</p> <p>We will collaborate across our own business functions and staff networks to better build equality and inclusion into our planning, policies, processes and practices to ensure inclusion and our values are at the heart of everything we do</p>	<ul style="list-style-type: none"> Equality groups: Establish/develop relationships with local, regional and national EDI groups and bodies e.g. Worcestershire Equalities Group 	<ul style="list-style-type: none"> Greater engagement and consultation with equality groups. Resources, skills and expertise are pooled to deliver equality outcomes. 	<p>EDI Officer is a member of regional and national EDI groups including NFCC EDI Forum.</p> <p>Engagement continues with local groups e.g. North Worcestershire Hate Crime Partnership and Herefordshire Addressing Hate Crime Partnership.</p>	Green



Member Champion

Equality, Diversity and Inclusion

Allowance: None
 Responsible to: Hereford & Worcester Fire Authority

Main purpose of the role

To act as a Champion for Equality, Diversity and Inclusion (EDI) in addition to their role as Member.

To promote, support and drive improvement with regards to EDI through all activities of the Fire Authority.

To play an important scrutiny role within the Fire Authority to ensure equality considerations are included in decision making and governance and compliance with our legal responsibilities.

Key Responsibilities

- To advocate and demonstrate the Fire Authority’s commitment to EDI both within the Fire Authority and within our communities.
- To champion the Fire Authority’s ambitions and plans to further improve EDI awareness throughout the organisation.
- To provide positive support and constructive challenge to the Fire Authority and Senior Officers in driving forward the EDI agenda.
- To Chair quarterly meetings which would be attended by the relevant Senior Management Board Lead for EDI, and other key stakeholders as appropriate, to discuss EDI action plans, current activities, national developments or any other EDI matters.
- To encourage and develop a wider appreciation of our ambitions and activities with other agencies and groups with whom the Member Champion may have contact, and to encourage their support.

Who We Are



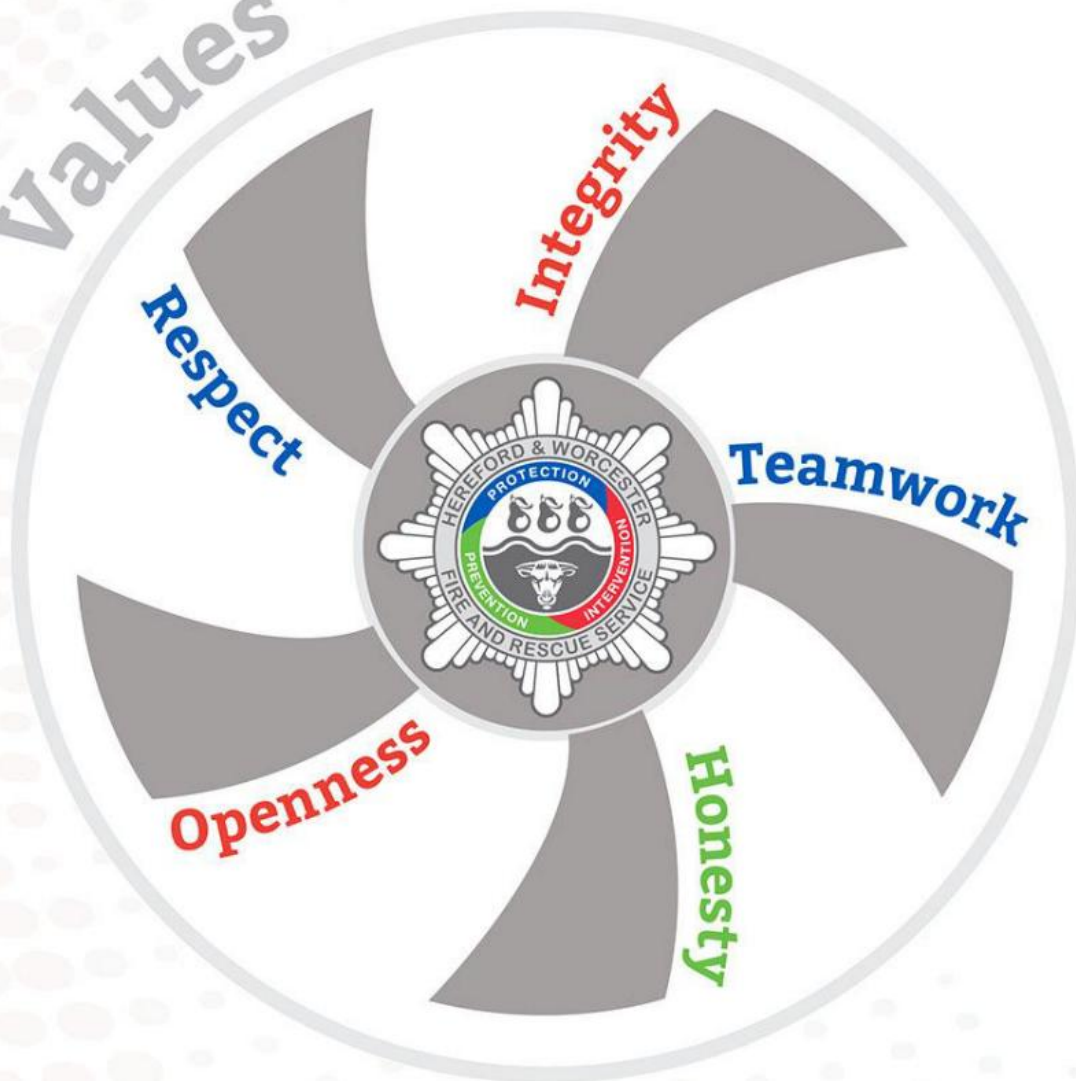
Click to find out more

<ul style="list-style-type: none"> • To act as the main apolitical point of contact for the Fire Authority for EDI.
<ul style="list-style-type: none"> • To keep other Members up to date with EDI activities, as appropriate and to encourage understanding of the Service's EDI agenda and its associated activities.
<ul style="list-style-type: none"> • To attend seminars and other relevant events and undertake training where appropriate to gain and maintain specialist and current knowledge of EDI.

Accountability

<ul style="list-style-type: none"> • The responsibilities outlined in this role profile relate to the political or Member level activities of the Fire Authority.
<ul style="list-style-type: none"> • Accountability for Members' performance is through the political and electoral process.
<ul style="list-style-type: none"> • The responsibilities outlined are without prejudice to the separate duties and responsibilities exercised by the officers of the Fire Authority, for which they are accountable as employees of the Fire Authority.
<ul style="list-style-type: none"> • The Member Champion will work closely with Senior Officers and in particular the Senior Management Board lead for EDI, the Strategic Lead for HR and Development and the Head of HR and Development.

Values



What we believe in

Integrity

We will do the right thing and show fairness and consistency in our approach, taking responsibility for the decisions we make and the actions we take.

Teamwork

By working collaboratively, we can exceed expectations and go beyond the achievements of individuals

Honesty

We will be truthful in our actions and duties to build trust amongst our colleagues and within the communities we serve.

Openness

We will act in a way that is transparent and open to review and will welcome new or innovative ways of thinking.

Respect

We value the differences between individuals and create an inclusive environment which recognises everyone's experiences and opinions.



HEREFORD & WORCESTER
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FIRE AND RESCUE SERVICE

Report of the Assistant Director - Prevention

Prevention Cause of Concern – Action Plan Update

Purpose of report

1. To provide an update on the action plan created to discharge the Cause of Concern issued by Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) in relation to Prevention Activity.
-

Recommendation

It is recommended that the update on the action plan created to discharge the cause of concern in relation to Prevention activity is noted.

Introduction and Background

2. Following their inspection in 2021, Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) issued the Service a Cause of Concern via a letter on 29 June 2021 from Wendy Williams (Lead Inspector). This states that:-

'Prevention Activity is not a sufficiently high priority for the Service and it is not adequately identifying those most at risk from fire.'

3. The recommendations from the HMICFRS were that the Service should have plans in place for:-
 - a) An effective system to define the levels of risk in the community.
 - b) The development and delivery of a prevention strategy that prioritises the people most at risk of fire and ensures that work to reduce risk is proportionate.
 - c) The review of systems and processes for dealing with referrals from partner agencies. This is to make sure they are managed effectively and the backlog of safe and well visits is reduced and resourced in accordance with risk.
4. The Service was required to provide the Inspectorate with an action plan by 31 August 2021 setting out how we intend to address the issues identified.

The Inspectorate will be revisiting the Service in February 2022 to review progress. The Assistant Director of Prevention has regular update meetings with the Service's representative from the HMICFRS.

5. The Prevention Improvement Panel (PIP), a cross Service panel created to support and discharge the action plan, continue to meet on a bi-weekly basis to review progress against the action plan and sign off items of evidence.

Action Plan Progress

6. The action plan centres on the main recommendations as outlined in paragraph 3 and is split into three objectives with each action having a measurable timeframe for delivery.
7. The action plan complements the Prevention Strategy which was launched across the Service in July 2021. It is also aligned to the National Prevention Fire Standard, which was also approved in July 2021.
8. The action plan confirms that significant work has already been undertaken to support delivery of the recommendations and a number of actions have been discharged and key milestones have been met. For example, the backlog of Safe and Well Checks was completed earlier than expected and after resource mapping analysis, SMB approved the increase of annual completed Home Fire Safety Visits (HFSVs) to 8,520, setting targets for operational personnel and Prevention Technicians. This equates to 10.9 visits per 100,000 of the population.
9. SMB also approved the recruitment of additional posts within the Prevention Team to effectively resource these changes. Recruitment for these new posts will take place in the New Year with a view to postholders commencing from 1 April 2022 to align with the launch date for the new targets of Home Fire Safety Visits.
10. Work is progressing in line with the action plan to define and articulate levels of risk in the community and systems and processes for referrals are being reviewed. The Service has signed up to an NFCC Home Fire Safety Check online tool, which can be used for partner agencies to make referrals with a view to this commencing from 1 April 2022.
11. Service personnel and SMB have been regularly updated on progress of the action plan. Please see Appendix 1 for a copy of the action plan which is kept under regular review.

Conclusion/Summary

12. This paper presents an update on the action plan to discharge the HMICFRS Cause of Concern in relation to Prevention and identifies the key work streams still to be completed to make the necessary improvements.

Corporate Considerations

<p>Resource Implications (identify any financial, legal, property or human resources issues)</p>	<p>Additional resources required to provide sustainable prevention services, as per SMB approval. Various departments to be included in this area of work.</p>
<p>Strategic Policy Links (identify how proposals link in with current priorities and policy framework and if they do not, identify any potential implications).</p>	<p>This directly links to the HMICFRS Improvement Plan, the Prevention Strategy and Response Strategy.</p>
<p>Risk Management / Health & Safety (identify any risks, the proposed control measures and risk evaluation scores).</p>	<p>Risk assessments will be undertaken as required should recommendations to alter prevention service delivery be required.</p> <p>The Prevention Cause of Concern has been added to the Prevention Department Risk Register and has also been escalated to sit on the Strategic Risk Register.</p>
<p>Consultation (identify any public or other consultation that has been carried out on this matter)</p>	<p>Employees and representative bodies will be kept apprised of developments as the action plan is created via JCC.</p>
<p>Equalities (has an Equalities Impact Assessment been completed? If not, why not?)</p>	<p>An impact assessment will be completed as required.</p>
<p>Data Protection Impact Assessment (where personal data is processed a DPIA must be completed to ensure compliant handling)</p>	<p>An impact assessment will be completed as required.</p>

Supporting information

Appendix 1 – Prevention Cause for Concern Action Plan



HEREFORD & WORCESTER
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FIRE AND RESCUE SERVICE

Prevention Cause of Concern Action Plan

13 December 2021

How Hereford & Worcester Fire and Rescue Service
Keeps the Public Safe Through Prevention Activity

Strategic Lead: Anna Davidson – Assistant Director: Prevention

Cause of concern:

Prevention activity is not a sufficiently high priority for the service, and it is not adequately identifying those most at risk from fire.

Recommendations:

By 31 August 2021, the service should have plans in place for:

1. An effective system to define the levels of risk in the community.
2. The development and delivery of a prevention strategy that prioritises the people most at risk of fire and ensures that work to reduce risk is proportionate.
3. The review of systems and processes for dealing with referrals from partner agencies. This is to make sure they are managed effectively, and the backlog of safe and well visits is reduced and resourced in accordance with risk.

Detailed Findings:

We found that the service does not have a clear prevention strategy that identifies and prioritises those most at risk from fire. The service is making very limited use of risk modelling information to ensure prevention activity is targeted at the most vulnerable. We were concerned that prevention activity is not a sufficiently high priority for the service, and it has limited productivity when compared to other similar Fire & Rescue Services. There is limited capacity in the prevention team to deal with referrals, post fire prevention activity and campaigns. There is currently a backlog of referrals for the prevention team to complete and at the time of the inspection operational crews were doing very limited prevention activity. As was found in the round one inspection in 2018, there is also limited evaluation of prevention activity to assess its impact.

Source: HMICFRS letter to CFO Jon Pryce 29-06-21

What does good look like?

The FRS has developed and implemented an ambitious prevention strategy which is informed by local risk and complies with statutory requirements.

The FRS prevention plan is clear about where the greatest risks lie within its area and sets out a clear rationale for the level of activity to prevent fires and other risks.

The FRS uses the findings from prevention, protection and response activity to adapt its prevention plan. FRS prevention activity meets community expectations, and its core functions are sustained regardless of other discretionary priorities for the FRS.

The FRS targets its communications to provide information about fire prevention and to promote community safety. The FRS has a comprehensive understanding of the diverse needs of its communities and ensures that its engagement and communication is designed to be appropriate and accessible to meet those diverse needs.

FRS staff are able to recognise the opportunity to prevent fires and other risks, and are able to take appropriate action.

The FRS works with other FRSs, a wide range of partner organisations and diverse sections of the community to reduce the number of fires and other risks.

The FRS evaluates the impact of its prevention activity and uses this evaluation to improve its own and partners' approaches.

Extracts from HMICFRS Judgment Criteria

Aim:

Hereford & Worcester Fire and Rescue Service aims to discharge the action plan by July 2022.

Objectives:

A summary of key actions required including timescale for delivery.

All actions / evidence collated to meet our objectives will be signed off by a lead officer and the Prevention Improvement Panel.

Objective 1:

To have an effective system to define the levels of risk in the community.

Key:

AD	Assistant Director: Prevention
GC	Group Commander: Prevention
SCP	Station Commander: Prevention
SCH	Station Commander: HMICFRS
PM	Prevention Manager
SCM	Station Commander Malvern
GCN	Group Commander North District
DCFO	Deputy Chief Fire Officer
CFO	Chief Fire Officer

		Completion Date	Lead	Signed Off By/Date
1.1	Add the cause for concern onto the Prevention Risk Register and escalate onto the Strategic Risk Register	26.07.21	CGP PM	AD 27.07.21
1.2	Review of data sources / systems, seeking 3 quotes for replacement geographic information and modelling software, linked to joint system with Protection Directorate	30.09.21	SCH GCP	AD 18.10.21
1.3	Articulate our definition of the categories of people who are most at risk from fire, RTC and other risks what we mean by risk to underpin what we do, i.e. to understand who we target as those most vulnerable and at risk in our communities and be able to communicate that effectively. Collate into a position statement of risk groups and determine what constitutes high, medium and low risk for publication to compliment our Community Risk Management Plan. Using data to identify the risk groups determine from that those who fall into those categories	30.09.21	GCP PM SCP	AD 29.09.21
1.4	As recommended in the Prevention Fire Standard, attend regular regional FRS Prevention working group meetings to share best practice to drive innovation and continuous improvement	ongoing	PM	AD 13.12.21
1.5	Milestone. Review data sets and devise a clear procedure to establish where the greatest risks lie within the Service area, setting out a clear written rationale for the level of activity to prevent fires and other risks	30.12.21	GCP	
1.6	Review community data breakdown to establish which equality of access guidance documents would be most useful to prioritise and use as a Service, mapping recommendations into a paper for SMB	28.02.22	SCP	
1.7	In line with the new NFCC guidance on Home Fire Safety Visits (HFSV), review the classification of prevention checks we undertake and publish a summary document	31.12.21	PM	
1.8	Following the review of data sources - create a clear rationale being explicit about what data we use and how we use it – map into a flow chart / clarification document	31.03.22	GCP PM SCP	
1.9	Milestone. An effective system to define the level of risk in the community will be in place and reviewed annually.	31.03.22	GCP PM SCP	

Objective 2:

To develop and deliver a prevention strategy that prioritises the people most at risk of fire and ensures that work to reduce risk is proportionate.

Key:

AD	Assistant Director: Prevention
GC	Group Commander: Prevention
SCP	Station Commander: Prevention
SCH	Station Commander: HMICFRS
PM	Prevention Manager
SCM	Station Commander Malvern
GCN	Group Commander North District
DCFO	Deputy Chief Fire Officer
CFO	Chief Fire Officer

		Completion Date	Lead	Signed Off By/Date
2.1	Communicate the Cause of Concern with Prevention Team	12.07.21	AD GCP	AD 12.07.21
2.2	Progress to date, following the cause of concern issued for prevention activity, reported to SMB	13.07.21	AD	DCFO 13.07.21
2.3	Prevention Improvement Panel established and Terms of Reference confirmed	14.07.21	AD	AD 14.07.21
2.4	Review Prevention Fire Standard and perform gap analysis against Prevention Strategy	21.07.21	AD PM	AD 21.07.21
2.5	Finalise, publish and promote Prevention Strategy, including KPI's for monitoring to assess the impact of prevention activity	30.07.21	AD DCFO CFO	CFO 30.07.21
2.6	Finalise the Prevention Strategy Action Plan and communicate to all staff, as well as agreeing with Station based managers	30.09.21	GCP	AD 02.11.21
2.7	In line with the new NFCC guidance on HFSVs. Collate and map quarterly KPI's for monitoring via P&I department to evaluate prevention activity and assess its impact	31.10.21	GCP PM SCP	AD 16-11-21
2.8	Create and publish a communication plan to articulate and share prevention aims across the service (internal)	31.12.21	GCP	
2.9	In line with the new NFCC guidance on HFSVs, formalise the plan for how we establish and maintain a competent and professional workforce to deliver prevention activities, to include the provision of safeguarding training, in a paper /statement of intent	31.12.21	PM	
2.10	We will apply an agile and proportionate approach to assessing risk based on need, which will range from telephone advice up to a Safe and Well check with referrals and partners. Applying an efficient and risk-based approach will ensure volume and quality in the delivery of our services and this will be recorded in a 5-year prevention strategy action plan	31.01.22	PM	
2.11	In line with the Prevention Fire Standard, establish a process to identify and capture feedback from a range of sources; to drive innovation and continuous improvement and enhance future performance. Review and publish the customer feedback and compile an annual report of recommendations.	31.03.22	PM	
2.12	Develop a means of evaluating prevention activity to assess its impact of on the local community	30.04.22	PM GCP	
2.13	Undertake efficiency-based value review, measuring resources in versus outputs, and continue to monitor efficiency.	30.04.22	PM GCP	
2.14	Investigate a body to undertake a peer review or external assessment of delivery against our strategy	30.04.22	GCP	

Objective 3:

To review the systems and processes for dealing with referrals from partner agencies. This is to make sure they are managed effectively and the backlog of safe and well visits is reduced and resourced in accordance with risk.

Key:

AD	Assistant Director: Prevention
GC	Group Commander: Prevention
SCP	Station Commander: Prevention
SCH	Station Commander: HMICFRS
PM	Prevention Manager
SCM	Station Commander Malvern
GCN	Group Commander North District
DCFO	Deputy Chief Fire Officer
CFO	Chief Fire Officer

		Completion Date	Lead	Signed Off By/Date
3.1	Extend x4 Fixed Term Prevention Technician contracts until 31.12.21 to increase capacity pending a review of resources	30.06.21	PM	AD 30.06.21
3.2	Confirmation to Response to confirm they will complete home fire safety check as of 19.07.21 pending a full review of prevention work streams by the Prevention Department	16.07.21	AD PM	AD 16.07.21
3.3	Response and Prevention managers to meet to determine our classification of checks	04.08.21	PM SCP GCP	GCP 04.08.21
3.4	Reduce the backlog of checks from 500 to 250	03.08.21	PM SCP	AD 03.08.21
3.5	Eliminate historical backlog of remaining checks	30.10.21	PM	AD 18.10.21
3.6	Obtain feedback from Response on their time in motion study to inform the time available for crews to undertake prevention activity on a weekly basis	03.09.21	GCN	AD 29.09.21
3.7	Undertake a resource mapping exercise, measured against the Prevention Strategy, to determine a long-term sustainable prevention resource, and total service resources required to deliver a sustainable programme of prevention activity in line with the Strategy to include referrals, post fire prevention activity and campaigns	30.09.21	GCP PM SCP	AD 29.09.21
3.8	Paper to SMB to define what the Prevention department and Response teams deliver, what resource there is currently, how we will apply it and finally what we expect to deliver annually with that resource. If additional resources or structural changes are required this will be clearly recommended in this paper	26.10.21	AD GCP	AD 29.09.21
3.9	Allocate clear workloads and targets (with regular KPI management) to Response crews	27.10.21	GCP	AD 02.11.21
3.10	Define clearly the systems and processes for working with other agencies and formalise the partnership working approach and process for feeding back to partner agencies via a paper / statement of intent and include in the Prevention Action Plan	31.10.21	PM SCP	AD 13.12.21
3.11	Working with Corporate Communications develop and publish a Prevention communications plan (External)	30.11.21	PM SCP	AD 13.12.21
3.12	Establish quality assurance process for Home Fire Safety Visits	31.01.22	PM	
3.13	Review systems and processes for dealing with referrals from partner agencies, including development of on-line referral form for partner agencies and members of the public to ensure referrals are managed effectively	01.04.22	PM	
3.14	Work with relevant partners to plan, promote, support and deliver prevention activities in line with the risks outlined in our CRMP, formalise into an annual plan	30.01.22	PM SCP	

Report of Assistant Chief Fire Officer (Response & Protection)

Health and Safety Committee Update: July – September 2021 (Quarter 2)

Purpose of report

1. The purpose of this report is to provide a Health & Safety update on activities and items of significance.
-

Recommendation

It is recommended that the following issues, in particular, be noted:

- (i) The involvement of the Service in Health and Safety initiatives;*
- (ii) Health and Safety performance information recorded during July to September 2021 (Quarter 2)*

Introduction and Background

2. Hereford & Worcester Fire and Rescue Service (HWFRS) aims to ensure the safety and well-being of its employees and reduce and prevent accidents and injuries at work, as outlined in the People Strategy 2020-2022.
3. The Health and Safety Committee is established to provide effective arrangements for the liaison and review of matters of common interest concerning Health and Safety (H&S). The Committee provides the opportunity for the Service to discuss general H&S issues and consult with the workforce via employee representatives. The Committee is chaired by the Assistant Chief Fire Officer and last met on 8 December 2021.
4. The Committee has the facility to task work to the H&S Working Group, which sits beneath it and is chaired by the Group Commander responsible for Health and Safety. The group meets as and when required.
5. The Working Group was formally tasked with the following:
 - To implement the findings from the NFCC's Death in the Workplace report.
 - To promote and improve fitness across the Service.
6. The Group meet regularly, last meeting on 8 November.

Health & Safety Initiatives Update

National Activities

7. The NFCC have issued a Safety Instruction Note to all Services who use Drager smoke hoods. The main concern related to the hood carrier which is designed to fail at a certain pressure in the event of entanglement. Following an incident reported in another FRS it has been identified that this safety measure can not be achieved when the expected failure pressure is applied. Therefore, HWFRS have immediately removed the smoke hoods from being continually attached to BA equipment and they will now be carried as a separate ancillary item in key risk incidents e.g. high-rise incidents. Confirmation of the removal of this equipment was completed within 48hours by all HWFRS stations. Further national investigations are ongoing with a more permanent solution being sought.

Regional Activities

8. The regional audit programme, a partnership between Fire and Rescue Services (FRS) from across the West Midlands region, was due to be reintroduced during Quarter 2; however due to key personnel sickness this has been postponed to Quarter 4 2021.
9. It utilises H&S Subject Matter Experts (SME) from each FRS, with findings and learning outcomes shared across the partnership to enhance health and safety. A GAP analysis is completed following each peer assessment to ensure that HWFRS adopts any learning and maintains compliance against H&S legislation.
10. As part of this programme, HWFRS's Health and Safety Advisor will support Shropshire FRS's audit.
11. The themes of the audit are:
 - Water rescue
 - Transport procurement
 - Provision & Use of Work Equipment Regulations (PUWER)
 - Equipment checks and safety files.

HWFRS Local Activities

12. Following on from the last update provided in the Quarter 1 report, HWFRS have continued to monitor and implement safe systems of work via the COVID Recovery Groups. Managers have been supplied with best practice guidance issued by Government, NFCC and the HSE to ensure that workplaces and work activities are assessed to prevent the transmission of COVID whilst at work. Best practices will be continued to be monitored by the recovery group and current practices regularly reviewed to ensure employee health and wellbeing.

13. The risk assessment database (Figure 1) is owned and maintained by local managers and reviewed by the H&S Advisor. Each risk assessment has a review period, and managers are prompted to carry out reviews. Where risk assessments are no longer applicable, they are archived from the database. During Quarter 2, 351 risk assessments were reviewed, and 47 new risk assessments were created.

Figure 1 – Risk Assessment Database

	Quarter 3 (20/21)		Quarter 4 (20/21)		Quarter 1 (21/22)		Quarter 2 (21/22)	
Location	Reviewed	Created	Reviewed	Created	Reviewed	Created	Reviewed	Created
North District	119	6	92	14	140	6	85	5
South District	75	20	102	18	105	12	109	18
West District	95	8	69	19	89	19	89	20
Training Centre	29	2	96	2	21	0	44	2
Others	1	11	30	4	41	1	24	2
Total	319	47	389	57	396	38	351	47

H&S Working Group activity updates

14. The group is progressing the identified action points against the Death in the Workplace analysis. With guidance being formulated by Human Resources and a training provider being sought for welfare officers.
15. The group has identified several areas of work required in order to implement the new Fitness service policy which is under development/consultation in order to promote fitness across the service.

Quarter 2 Performance Report

16. Appendix 1 provides details relating to all safety events reported and investigated during Quarter 2 of the 2021-22 reporting year (July – September).
17. The total number of safety events reported in Quarter 2 decreased by six compared to the previous quarter. The most significant decrease, and reason for the overall reduction, was in reporting of Personal Injury category which reduced by 4 and Vehicle Collisions by 3.
18. During the period, there has been a slight increase in Violence and Aggression reported events (+3) however these were of a verbal nature and no Police assistance was required.
19. One injury has been reported to the Health & Safety Executive (HSE) under the RIDDOR regulations. The case was reported because it involved an injury that resulted in over seven days in sickness from the workplace.

20. Two basic Specialist Investigations occurred, one linked to the above RIDDOR event where a member of staff injured their knee during water training. The second SI event was in relation to a vehicle accident where a fire engine lost traction on a roadway and contacted road furniture. This event was also attended by the Police where no legal fault was attributed to the driver.
21. Finally, following the previous review of the accident data, manual handling continues to account for the largest proportion of personal injury incidents. Therefore, the H&S Advisor has worked with training centre and booked a manual handling trainer the trainer course during Quarter 4 for district/station-based instructions in order to refresh manual handling training and awareness across the Service.

Corporate Considerations

Resource Implications (identify any financial, legal, property or human resources issues)	Contained within H&S budgets and departmental capacity.
Strategic Policy Links (identify how proposals link in with current priorities and policy framework and if they do not, identify any potential implications).	Corporate Strategy: ensuring firefighter safety.
Risk Management / Health & Safety (identify any risks, the proposed control measures and risk evaluation scores).	Reduces the overall impact for H&S management in the areas identified and safeguards the Services legal requirements.
Consultation (identify any public or other consultation that has been carried out on this matter)	Representative bodies attend H&S Committee and are fully consulted on H&S matters.
Equalities (has an Equalities Impact Assessment been completed? If not, why not?)	N/A
Data Protection Impact Assessment (where personal data is processed a DPIA must be completed to ensure compliant handling)	All personal data has been removed from the reports contained within Appendix 1.

Supporting Information

Appendix 1: Quarter 2 (July to September 2021) Event Reporting and Summary

Health and Safety Quarterly Report Quarter 2 (July 21 – September 21) Event Reporting and Summary

1. Overview

In the period of July 2021 to September 2021 a total of **40** Health and Safety (H&S) events were reported. They fall into the categories of:

- 14 Personal Injury
- 11 Vehicle Collisions
- 0 Property or Equipment
- 8 Near Hits or Causes for Concern
- 5 Violence or Aggression
- 2 Exposure or Contamination

Individual detailed summaries of reporting in the key areas above are outlined in Appendix A.

2. Breakdown of Events

By Activity

Table 1 shows that during Q2, personal injuries and vehicle collisions were the most frequently reported incidents. The majority of vehicle collisions occurred during operational activities, all of which were during emergency response phase.

	Total	Training	Operational Activities	Routine Activities	Non-Service Related Activities
Total H&S Events Q2	40	9	19	10	2
Personal Injury	14	4	5	5	0
Vehicle Collision	11	3	4	3	1
Property or Equipment Failure	0	0	0	0	0
Near Hit or Cause for Concern	8	2	5	0	1
Exposure or Contamination	2	0	2	0	0
Violence or Aggression	5	0	3	2	0

Table 1: Safety Event Breakdown Q2 2021-2022

By Injury Type

Table 2 identifies slips, trips and falls, and the 'other' category as being the main cause of personal injuries. The incidents classified as 'other' related to staff feeling unwell, blisters following a major incident and aggravating an existing injury.

Total Personal Injuries	14
Manual Handling	3
Slips, Trips & Falls	4
Hit by Moving Object	2
Hit Stationary Object	1
Burns – Operational	0
Burns – Training	0
Other	4

Table 2: Personal Injury Breakdown Q2 2021-2022

By Vehicle Type

Table 3 highlights that vehicle collisions during this quarter have mostly involved appliances not on blue lights.

Vehicle Collisions	Fire Engines		Cars and Vans		Non-Service related
	On blue lights	Off blue lights	On blue lights	Off blue lights	
Total Collisions	4	3	0	3	1

Table 3: Vehicle Breakdown Q2 2021-2022

Vehicle Mileage Statistics

Vehicle mileage statistics for the year 2020-2021 were provided by the Operational Logistics Fleet Department and have been used to predict vehicle mileage for 2021-22. These are summarised in Table 3A below. It can be seen that there were four white fleet safety events out of approximately 74,095 miles driven, which equates to one event for every 18,523 miles driven.

The seven safety events involving red fleet vehicles were out of approximately 52,933 miles driven, which equates to one event for every 7,561 miles driven.

Fleet	Total Mileage 2020-2021	Predicted Mileage Q2 2021-2022
White Fleet	296,381	74,095
Red Fleet	211,732	52,933
	Totalling 508,113 miles	Totalling 127,028 miles

Table 3A: Vehicle Mileage Statistics Q2 2021-2022

3. Events Requiring Investigation during Quarter 2 (July 21 – September 21)

Tier One Investigations

A Tier One standard investigation is required for all safety events and is usually conducted by the on-duty / line manager present at the time of the event. Events that are minor in nature usually remain at this tier.

Tier Two Basic Specialist Investigations

In addition to the standard investigation required for Tier One, a Basic Specialist Investigation (SI) is required for:

- Rare, unusual or unlikely events resulting in either serious injuries or losses, or with the potential to incur such injuries or losses.
- Events involving Breathing Apparatus (BA).
- Near Hits resulting from unusual conditions or with the potential to cause serious injury or loss that are rare or unlikely to reoccur.

Two safety events reported during Q2 required a Tier Two Basic Specialist Investigation:

- 1) 1361 - 1 relates to a personal injury. A firefighter slipped off a ledge into some shallow water, landing on their knee. Suspected fractured knee cap. **BASIC SI. Over 7 day injury**
- 2) 1398 - 1 relates to a vehicle accident. Whilst driving on blue lights to an incident, the appliance was driven around a roundabout. The appliance was steered to the right but carried on going straight ahead, hit the kerb and travelled through a paved central reservation before coming to rest on the wrong side of the road. **BASIC SI.**

Tier Two Full Specialist Investigations

A full SI may be assigned immediately or following a Basic SI and is required for:

- Possible or likely events resulting in serious injuries or losses.
- All significant events involving Breathing Apparatus (BA).
- Near Hits resulting from unusual conditions or with the potential to cause serious injury or loss that are possible or likely to reoccur.

No safety events were reported during Q2 that required a full Specialist Investigation.

Tier Three MERP Specialist Investigations

A Tier Three Specialist Investigation is conducted as required by the Major Event Response Protocol (MERP) SPI. These are for the most serious events such as death or potentially life-threatening injury to a member of HWFRS whilst on duty, or a third party either occurring on Service property or as a result of an act or omission by HWFRS.

No safety events during Q2 required a Tier Three Specialist Investigation.

RIDDOR Events for Quarter 2 (July 21 – September 21)

During Q2, one RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) report was submitted to the Health and Safety Executive (HSE). One was an over 7 day injury, relating event 1361-1 a fall resulting in injury to their knee.

4. Comparison between Quarters and Trend Analysis

Comparison of Events Reported Showing Differences Q2 2020-21 & Q2 2021-22

Table 4 below compares the number of events reported in Q2 2020-21 and Q2 2021-22 for the different categories. For events over the last 12 months, two of the categories experienced a decrease, while two reported slight increases.

Overall, event reporting as a whole decreased by four over the period, with 40 reports in Q2 2021-22 compared to 44 in Q2 2020-21. The decrease was driven by a significant fall in Near Hits.

Event Type	Q2 2020-21	Q2 2021-22	Increase/Decrease
Personal Injuries	14	14	+/-
Vehicle Collisions	12	11	-1
Property or equipment	0	0	+/-
Violence & Aggression	0	5	+5
Near Hits	17	8	-9
Exposure / contamination	1	2	+1
Overall	44	40	-4

Table 4: Quarterly Events Reported Q2 2020-21 and Q2 2021-22

Trend Analysis

In summary compared with the previous year, there was a decrease in the number of events reported during Q2 (-4).

The main decrease was Near Hits (-9). The main increase was Violence/Aggression (+5).

All events that occurred during the quarter were investigated at a minimum of Tier One local level investigation to identify preventative control measures and help to reduce the likelihood of similar occurrences.

12 Month Trend Analysis

Table 5 below breaks down the latest 4 quarters by reported accident type. Q2 figures are below the previous Q1 and Q4 figures, but higher than Q3 20/21.

Near hits/cause for concerns continue to decrease, as have personal injuries and vehicle collisions.

	Q3 20/21	Q4 20/21	Q1 21/22	Q2 21/22
Total H&S Events	34	55	46	40
Personal Injury	4	17	18	14
Vehicle Collision	12	13	14	11

Property or Equipment Failure	2	4	2	0
Near Hit or Cause for Concern	12	15	9	8
Exposure or contamination	1	3	1	2
Violence or Aggression	3	3	2	5

Table 5: 12 Month Trend Analysis Q3 2020 – 2021 to Q2 2021 – 2022

Brief Description of all Safety Events

A1. Personal Injury

Of the **40** H&S events reported, **14** relate to the category of Personal Injury. These are described in Table A1 below:

Sub-Categories	Break-down of Injuries in Each Sub-Category
5 events were during routine activities	1373 - 1 relates to a personal injury. Whilst emptying a mop bucket full of water into a fixed sink the firefighter felt a muscle strain to their arm.
	1379 - 1 relates to a personal injury. A member of staff did not arrive in their office for their shift. Another member of staff went to look for them and found them slumped over in their car. An ambulance was called for ill health.
	1376 - 1 relates to a personal injury. The firefighter caught their left hand and wrist causing a slight strain in an appliance door chain, which wasn't locked in a secure place.
	1381 - 1 relates to a personal injury. Whilst checking above a false ceiling during a fire safety check, the firefighter felt their side and shoulder muscles pull.
	1382 - 1 relates to a personal injury. Whilst trying to open the appliance locker the firefighter found it to be jammed. They tried more force to open it and injured their right shoulder.
4 events were during training activities	1362 - 1 relates to a personal injury. A firefighter slipped during training and twisted their knee.
	1361 - 1 relates to a personal injury. A firefighter slipped off a ledge into some shallow water, landing on their knee. Went to hospital to be checked no fracture. SI allocated
	1368 - 1 relates to a personal injury. Whilst trying to release a hose that had been tangled in an appliance axel the firefighter caught their hand between the vehicles suspension and wheel causing bruising and swelling to their hand.
	1390 - 1 relates to a personal Injury. Whilst undertaking water training, a firefighter aggravated a pre-existing injury.
5 events were during operational activities	1378 - 1 relates to a personal injury. During an incident a casualty decided to flee the scene. A firefighter gave chase and felt a slight pull of their hamstring muscle.
	1383 - 1 relates to a personal injury. During a major incident a firefighter from another service reported an injury to their left foot caused when dismounting the appliance. Other service notified by H&S advisor
	1384 - 1 relates to a personal injury. During a major incident a firefighter from another service reported an injury to their left knee, caused by walking into a fork lift truck whilst carrying a hose. Other service notified by H&S advisor
	1385 - 1 relates to a personal injury. During a major incident a firefighter spent 7 hours with wet feet which caused their boots to rub their feet and cause blisters.
	1394 - 1 relates to a personal injury. Following an incident involving carbon monoxide fumes, a firefighter started to feel unwell with a headache, elevated heart rate and feeling spaced out. It was identified that the firefighter went into the property of a neighbour before being mobilised as On Call attendance at an operational incident.
	Totalling 14 personal injuries
	76 Calendar Days / 76 Working days lost. (this includes modified duty days)

Table A1: Personal Injuries Reported during Q2 2021 – 2022

A2. Vehicle Collisions

Of the **40** H&S events, **11** relate to the category of Vehicle Collisions, which are further described in Table A2 below. A total of 10 of these events could be attributed to the FRS driver; these events are highlighted in grey. If these collisions occurred whilst responding to an operational incident the category of response has been provided in bold. Driver training have sent out a Bulletin item for crews to familiarise themselves with the 'Banks person' CTR technical knowledge package and requesting that when contact is made with tree branches, crews should contact the local highways team to get the hazard removed.

Sub-Categories	Breakdown of Vehicle Collisions in Each Sub-Category
3 events were during routine activities	1364 - 1 relates to a vehicle accident. Whilst pulling out of the bay, the appliance hit the bay doors that weren't fully open and caused damage to the ladder.
	1386 - 1 relates to a vehicle accident. Whilst reversing the fire engine, the foot of the 13.5m ladder went through a window on the station and broke the window.
	1389 - 1 relates to a vehicle accident. On returning to the parked vehicle the driver noticed a dent in the door and some chipped paint.
4 events were during operational activities	1365 - 1 relates to a vehicle accident. Whilst attending an incident the appliance scuffed the bumper of a car that had pulled over to let them through. EMERGENCY RESPONSE
	1372 - 1 relates to a vehicle accident. The appliance bay doors had not opened fully. The blue lights on top of the appliance came into contact with the bay doors. EMERGENCY RESPONSE
	1397 - 1 relates to a vehicle accident. When pulling up onto the verge at an incident the appliance clipped a resident's car. EMERGENCY RESPONSE
	1398 - 1 relates to a vehicle accident. Whilst driving on blue lights to an incident, the appliance was driven around a roundabout. The appliance was steered to the right but carried on going straight ahead, hit the kerb and travelled through a paved central reservation before coming to rest on the wrong side of the road. EMERGENCY RESPONSE
1 event was non service related	1380 - 1 relates to a vehicle accident. The rear door of an officer's vehicle was opened onto another parked car.
3 events were during training activities	1370 - 1 relates to a vehicle accident. On the Aerial ladder platform, the boom handrail was not made up correctly resulting in damage to the cab handrail and cage handle.
	1396 - 1 relates to a vehicle accident. During some very strong winds a marquee blew over and caused damage to a firefighter's personal car.
	1395 - 1 relates to a vehicle accident. When leaving the station, a firefighter accidentally reversed into the Station Commander's service vehicle causing damage to the driver's door.
	Totalling 11 vehicle collisions

Table A2: Vehicle Collisions Reported during Q2 2021 – 2022

A3. Property or Equipment Damage

Of the **40** H&S events, **0** relates to the category of Damage to Property or Equipment.

A4. Near Hits or Causes for Concern

Of the **40** H&S events, **8** relate to the category of Near Hits or Causes for Concern - these are further described in Table A4 below.

Sub-Categories	Breakdown of Near Hits or Causes for Concern in Each Sub-Category
2 events were during training activities	1366 - 1 relates to a near hit/cause for concern. During training a length of hose was found to be burst on the hose reel.
	1392 - 1 relates to a near hit / cause for concern. During line access casualty evacuation training a firefighter experienced an uncontrolled decent. No injuries were sustained.
5 events were during operational activities	1355 - 1 relates to a near hit/cause for concern. Whilst the appliance was pulling off to drive away from an incident one of the locker doors opened and a tray of equipment fell out.
	1367 - 1 relates to a near hit/cause for concern. During drill there was a hose left on the floor following an emergency call. Whilst reversing the appliance to attend the incident the hose became entangled in the appliance axel.
	1371 - 1 relates to a near hit/cause for concern. Crews had close contact with a patient who had tested positive for CV19.
	1387 - 1 relates to a near hit/cause for concern. Whilst driving to an incident the driver noticed the WRV trailers lights were off centre. The vehicle was stopped and the trailer was checked. The trailer had detached itself from the towing ball and was only attached by the security chain. The trailer was reattached and the crew proceeded with caution.
1 event was non service related	1391 - 1 relates to a near hit / cause for concern. A firefighter who was on a return to work was utilised for an incident.
	1374 - 1 relates to a near hit/cause for concern. A firefighter tested positive for CV19. Eight other staff members have to isolate and the station to be deep cleaned.
	Totalling 8 near hits or causes for concern

Table A4: Near Hits or Causes for Concern Reported during Q2 2021/22

A5. Violence or Aggression

Of the **40** H&S events, **5** relate to the category of Violence or Aggression.

Sub-Categories	Breakdown of Violence/Aggression in Each Sub-Category
3 events were during operational activities	1360 - 1 relates to violence/aggression. A member of the public became agitated and verbally aggressive following a road closure at an incident.
	1369 - 1 relates to violence/aggression. Firefighters were subject to verbal abuse whilst attending a fire call.
	1375 - 1 relates to violence/aggression. Whilst putting out a fire the occupier became verbally abusive and exhibited violent behaviour.
2 events were during routine activities	1357 - 1 relates to violence/aggression. A Watch Commander was verbally threatened when trying to stop a trespasser at the station yard.

	1359 - 1 relates to violence/aggression. Whilst at station a trespasser demanded some water. When they were refused on health and safety grounds they started to swear and threatened to jump the station gates and stab the firefighter.
	Totalling 5 violence/aggression events.

Table A5: Violence or Aggression Reported during Q2 2021/22

A6. **Exposure or Contamination**

Of the **40** H&S events, **2** relate to the category of Exposure or Contamination.

An exposure event will be investigated where a harmful substance has entered the body through a route e.g. by inhalation, ingestion, absorption, by injection or when the body is irradiated. Where there is uncertainty as to whether any exposure has taken place, or this is negligible, then this would be recorded as a potential exposure and an investigation would not normally be instigated, unless related symptoms develop.

A contamination event occurs where a substance has adhered to or is deposited on people, equipment or the environment, creating a risk of exposure and possible injury or harm.

Sub-Categories	Breakdown of Exposure or Contamination in Each Sub-Category
2 events were during operational activities	1388 - 1 relates to exposure. Whilst investigating an AFA, 3 firefighters were exposed to low levels of asphyxiate.
	1393 - 1 relates to an exposure. During an incident a firefighter was exposed to carbon monoxide fumes.
	Totalling 2 exposure or contamination event

Table A6: Exposure or Contamination Reported during Q2 2021/22

There were no reports of skin reddening during Q2. Skin reddening is recorded following training or incidents where immediately following exposure to high temperatures there is some skin discolouration which may be a result of this exposure. These occurrences are recorded and if they continue past 24 hours these are reported as a Personal Injury Safety Event.

22 potential exposure/contamination incidents were recorded during Q2, involving firefighters. Potential exposure/contaminations are where personnel have been exposed (during training or incidents) to hazardous environments but where appropriate control measures were implemented.