

Due to the current heightened security level in all our premises, Members are reminded to wear their identity badges whilst attending meetings. Any visitors must produce photographic identification at Reception.

SOUTH WALES FIRE & RESCUE AUTHORITY

COMMITTEE: Finance, Audit & Performance Management Committee

DATE: Monday, 11 May 2015 at 10:30 hours

VENUE: South Wales Fire & Rescue Service Headquarters,
Room 8, Forest View Business Park, Llantrisant
CF72 8LX

A G E N D A

1. Presentation for FAPM & HR & Equalities Members on Shaping our Future 3
2. Apologies for Absence
3. Declarations of Interest

Members of the Fire & Rescue Authority are reminded of their personal responsibility to both verbally and in writing declare any personal and/or prejudicial interests in respect of matters contained in this agenda in accordance with the provisions of the Local Government Act 2000, the Fire & Rescue Authority's Standing Orders and the Members Code of Conduct.

4. Chairman's Announcements
5. To Receive the Minutes of:
 - Finance, Asset & Performance Management Working Group held on 19 January 2015 5
 - FAPM Meeting held on 9 March 2015 9
6. Revenue Monitoring Report 2014/15 15
7. Capital Monitoring Report 2014/15 23
8. Reserves Strategy 29

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| 9. | Report on Progress of Audit, Scheme and Circular
Action Updates as at 11 May 2015 | 39 |
| 10. | Forward Work Programme | 61 |

**At the close of the meeting Members will meet with the Wales
Audit Office and Internal Auditors to discuss Service progress**

Signature of Proper Officer:



MEMBERSHIP

Councillors:

E	Galsworthy	Merthyr Tydfil
P	Hannon	Newport
M	Powell	Monmouthshire
J	Jones	Caerphilly
SJ	Jones	Rhondda Cynon Taff
A	Jones	Torfaen
J	Morgan	Blaenau Gwent
M	Javed	Cardiff
P	Drake	Vale of Glamorgan
C	Smith	Bridgend

AGENDA ITEM NO 1

Presentation for FAPM & HR & Equalities Members on Shaping our Future
-
Presentation

SOUTH WALES FIRE & RESCUE AUTHORITY

**MINUTES OF THE FINANCE, ASSET & PERFORMANCE
MANAGEMENT WORKING GROUP MEETING
HELD ON MONDAY 19 JANUARY 2015 AT
SOUTH WALES FIRE & RESCUE SERVICE HEADQUARTERS**

30. PRESENT:

Councillor	Left
P Hannon (Chair)	Newport
E Galsworthy	Merthyr Tydfil
E Hacker	Vale of Glamorgan
C James	Bridgend
J Jones	Caerphilly
S Jones	Rhondda Cynon Taff
S Pickering	Rhondda Cynon Taff
M Powell	Monmouthshire
V Smith	Monmouthshire

APOLOGIES:

D Ali	Cardiff
P Drake	Vale of Glamorgan
A Jones	Torfaen
J Morgan	Blaenau Gwent
D Sage	Bridgend

ABSENT:

OFFICERS PRESENT:- DCO S Chapman, ACO P Haynes – Director of Peoples Services, Mr C Barton - Treasurer, Mr C Powell – Deputy Monitoring Officer, Mr G Thomas – Head of Finance & Procurement, A/AM I Greenman – Head of Training & Development, GM S Cole – Training & Development

The Chair extended a special warm welcome to Councillor James who had returned to the Working Group following his absence due to ill health.

31. DECLARATIONS OF INTEREST

Each Member declared a personal non-prejudicial interest in each agenda item which affected their Authority.

32. CHAIR'S ANNOUNCEMENTS

There were no Chair's announcements.

33. MINUTES OF PREVIOUS MEETING

The minutes of the Finance, Asset & Performance Management Working Group meeting held on Monday, 20 October, 2014, were received and accepted as a true record of proceedings.

34. SOUTH WALES FIRE & RESCUE SERVICE – TRAINING & DEVELOPMENT DEPARTMENT – REPORT ON THE PROGRESS OF THE TRAINING PFI CONTRACT

The Acting Head of Training and Development presented an electronic presentation on the progress of the Training PFI Contract, and for Members to consider the following areas:-

- Income Review
- Income Targets
- Marketing Strategy to achieve income targets

He informed Members that Third Party Income Generation was one of the ways in which South Wales Fire & Rescue Service could use existing skills, expertise and services in order to provide additional funding through cost recovery. The report presented an update on Third Party Income Generation projects currently underway and proposed a way forward.

Following lengthy debate and a question and answer session on the legal implications of applying 'trading arms' across the whole organisation, and the issues of being tied into a 25 year contract with Babcocks, with 16 years left to currently run, the Chair raised his concerns with the PFI contract not generating income for the Authority but only cost recovery due to the income threshold not having been met.

Following discussion on the current 25 year contract not working for the Service in this regard, the Treasurer advised Members and Officers to consider opening up discussions with Babcocks and review the benefits to the organisation.

RESOLVED THAT

Following a proposal by the Chair on Officers receiving a steer from the Fire & Rescue Authority, Members agreed to note the contents of the electronic presentation, and thanked Officers for their detailed report.

35. FUEL ASSET MANAGEMENT PLAN 2011-2015

On behalf of the Acting ACFO Technical Services, the ACO People Services informed Members that the purpose of the report was to update Members upon progress made against the Fuel Asset Management Plan 2011-2015.

RESOLVED THAT

- 35.1 Members agreed to note the progress made against the Fuel Asset Management Plan, and thanked Officers for the report.
- 35.2 Members agreed to note that an internal audit would be carried out on the Fuel Cards during 2015/2016.
- 35.3 Members agreed to note that Officers would present a report on the new electronic Fuel Management System and procedures at a future meeting.
- 35.4 Following discussion, Officers agreed to remove acronyms' from the report.

36. DRAFT ANNUAL REPORT ON DISCHARGE OF TERMS OF REFERENCE OF THE FINANCE, ASSET AND PERFORMANCE MANAGEMENT WORKING GROUP

The Deputy Chief Officer presented a report to Members proposing a draft annual report on the work of the Finance, Asset & Performance Management Working Group to be presented to the Fire & Rescue Authority at its meeting on 9 March 2015.

RESOLVED THAT

- 36.1 Following consideration, Members approved the draft report prior to submission to the Fire & Rescue Authority in March 2015.
- 36.2 Officers agreed to include the following wording in paragraph 2.4.2 within the report:-

'Members noted **'with concern'** the 50% reduction in the National Framework Grant'.

Members thanked Officers for the detailed report.

37. BUYING OUT OR CHANGING TERMS AND CONDITIONS – ALL STAFF GROUPS

The ACO People Services identified for Members the relevant areas and issues associated with changing staff terms and conditions as reported to the South Wales Fire & Rescue Authority as a potential means of supporting the delivery of the Medium Term Financial Plan.

RESOLVED THAT

- 37.1 Members agreed to note the contents of the report.
- 37.2 Following a query on 'rent allowance', Officers agreed to circulate additional information to Members on the allowance.
- 37.3 Following a request by Members, Officers agreed to consider which allowances were worth pursuing and update Members on proposals in due course.

38. WALES AUDIT OFFICE ASSESSMENT OF 2013/2014 PERFORMANCE

The Deputy Chief Officer advised Members of the outcome of the Wales Audit Office review of performance in 2013/2014.

RESOLVED THAT

Members agreed to note the content of the Wales Audit Office Certificate of Compliance attached as Appendix 1 to the report.

39. FORWARD WORK PROGRAMME

The Deputy Chief Officer presented the Forward Work Programme.

RESOLVED THAT

Members accepted the Forward Work Programme for the Finance, Asset & Performance Management Working Group.

SOUTH WALES FIRE & RESCUE AUTHORITY

**MINUTES OF THE FINANCE, AUDIT & PERFORMANCE
MANAGEMENT MEETING
HELD ON MONDAY, 9 MARCH 2015 AT
SOUTH WALES FIRE & RESCUE SERVICE HEADQUARTERS**

40. PRESENT:

Councillor	Left
P Hannon (Chair)	Newport
P Drake	Vale of Glamorgan
E Galsworthy	Merthyr Tydfil
M Javed	Cardiff
A Jones	Torfaen
S J Jones	Rhondda Cynon Taff
M Powell	Monmouthshire

APOLOGIES:

J Jones	Caerphilly
J Morgan	Blaenau Gwent
C Smith	Bridgend

ABSENT:

OFFICERS PRESENT:- DCO S Chapman, ACFO A Thomas – Director of Operations, Mr C Barton – Treasurer, Mr G Thomas – Head of Finance & Procurement, A/AM I Greenman – Head of Training & Development, Ms V Davies – TIAA Auditor, Mr S Barry – Wales Audit Officer, Ms G Stevens – KPMG Auditor

41. DECLARATIONS OF INTEREST

Each Member declared a personal non-prejudicial interest in each agenda item which affected their Authority.

42. CHAIR'S ANNOUNCEMENTS

There were no Chair's Announcements.

43. MINUTES OF PREVIOUS MEETING

The following minutes were received and accepted as a true record of proceedings:-

- Finance, Asset & Performance Management Working Group held on 20 October 2014
- Finance, Audit & Performance Management Committee held on 24 November 2014

Following discussion on Item 37 within the minutes dated 24 November, 2014, concerning the internal audit report covering Third Party Income, Members noted that it had been agreed in the Finance, Asset & Performance Working Group meeting held on 19 January 2015, that this matter would be investigated further by Officers. A further report would possibly be presented to a joint meeting of the Finance, Audit, & Performance Management Working Group and Committee.

44. REVENUE MONITORING REPORT 2014/2015

The Head of Finance & Procurement informed Members that the Revenue Monitoring report provided details of the annual revenue budget, expenditure and income to March, and the forecast outturn position for the financial year ending 31 March 2015.

RESOLVED THAT

Members agreed to note the Budget Monitoring report.

45. CAPITAL MONITORING REPORT 2014/2015

The Head of Finance & Procurement informed Members that the Capital Monitoring report provided details of the total capital budget for the year, expenditure to date and a forecast outturn position.

RESOLVED THAT

45.1 Members agreed to note the progress of the capital schemes.

45.2 Members approved the alterations identified in Appendix 1 attached to the report.

45.3 Members agreed to note the associated funding streams.

46. CORPORATE RISK REGISTER 2014/2015 – QUARTER 3 REVIEW

The Deputy Chief Officer requested Members consideration of the risks within the Corporate Risk Register and the management of those risks.

RESOLVED THAT

Following consideration of the significant and material risks contained within the Corporate Risk Register, Members agreed their validity.

47. ANNUAL AUDIT LETTER

The Deputy Chief Officer and Wales Audit Officer informed Members that the report discharged the Appointed Auditor's reporting responsibilities under the Code of Audit Practice for Financial Reporting.

RESOLVED THAT

Members agreed to note the positive report about the Authority's financial arrangements, and the satisfactory discharge of accounting requirements.

48. WALES AUDIT OFFICE – FINANCIAL PLANNING ASSESSMENT

The Deputy Chief Officer and Wales Audit Officer informed Members of the outcome of work undertaken by the Wales Audit Office throughout the year.

RESOLVED THAT

Members agreed to note the content of the report.

49. WALES AUDIT OFFICE – DATA QUALITY REVIEW

The Deputy Chief Officer presented a report bringing to Members attention the outcome of a data quality review undertaken by the Wales Audit Office.

RESOLVED THAT

Members agreed to note the content of the report.

50. TREASURY MANAGEMENT STRATEGY 2015/2016

The Treasurer provided Members with the Treasury Management Strategy, policies and indicators for approval as required by statute.

RESOLVED THAT

50.1 Members agreed to recommend to the full Fire & Rescue Authority, the approval of the proposed Treasury Management Strategy, Minimum Revenue Provision (MRP) Policy, Annual Investment Strategy, Capital and Prudential Indicators for 2015/2016, as required by section 3 of the Local Government Act 2003.

50.2 Members also agreed that the Fire & Rescue Authority give approval to the Treasurer to update the Strategy in line with the economic forecasts as necessary throughout the year.

51. INTERNAL AUDIT REPORT

The Head of Finance & Procurement and Internal Auditors updated Members upon progress being made against the Internal Audit Plan 2014/2015.

RESOLVED THAT

Members agreed to note the work and findings of the Internal Audit.

52. INTERNAL AUDITORS ANNUAL REPORT YEAR ENDING 31 MARCH 2015

The Head of Finance & Procurement and Internal Auditors presented a report summarising the Internal Audit work undertaken throughout the year.

RESOLVED THAT

Members agreed to note the work and findings of the Internal Auditors for 2014/2015.

53. INTERNAL AUDITORS ANNUAL PLAN 2015/2016

The Head of Finance & Procurement and Internal Auditors presented a report detailing the proposed Internal Audit Annual Plan 2015/2016 for Members approval.

RESOLVED THAT

Members approved the Internal Audit Annual Plan for 2015/2016.

**54. PERFORMANCE MONITORING REPORT – QUARTER 3 (Q3)
OCTOBER 2014 TO DECEMBER 2014**

The ACFO Service Delivery presented a report for Members to review the performance information and recorded incident statistics from October 2014 to December 2014.

RESOLVED THAT

54.1 Members agreed to review the performance details and statistical data for Quarter 3 (2014/2015) contained within the report.

54.2 Members approved its publication on to the South Wales Fire & Rescue Service website.

**55. DRAFT ANNUAL REPORT OF THE WORK OF THE FINANCE,
AUDIT & PERFORMANCE MANAGEMENT COMMITTEE &
THE DISCHARGE OF THE TERMS OF REFERENCE OF THE
FINANCE, ASSET & PERFORMANCE MANAGEMENT
WORKING GROUP**

The Deputy Chief Officer informed Members that the report proposed a draft annual report on the work of the Finance, Audit & Performance Management Committee, and its Working Group, to be presented to the Fire & Rescue Authority at its meeting on 16 March 2015.

RESOLVED THAT

Following consideration of the draft report and any additions, deletions or alterations they wished to make, Members agreed that the report should be submitted to the Fire & Rescue Authority in March 2015. It was agreed that the Wales Audit Office conclusions in respect of financial governance be highlighted to the Fire & Rescue Authority.

56. FORWARD WORK PROGRAMME

The Deputy Chief Officer presented the Forward Work Programme.

RESOLVED THAT

Members accepted the Forward Work Programme for Finance, Audit & Performance Management.

SOUTH WALES FIRE & RESCUE AUTHORITY
FINANCE, AUDIT & PERFORMANCE
MANAGEMENT COMMITTEE
REPORT OF THE DEPUTY CHIEF OFFICER

AGENDA ITEM NO 6
11 MAY 2015

REVENUE MONITORING REPORT 2014/15

SUMMARY

The Revenue Monitoring Report provides detail of the annual revenue budget, expenditure and income to March and a projected outturn position for the financial year ending 31 March 2015.

RECOMMENDATION

That the Budget Monitoring Report is noted.

1. BACKGROUND

1.1 This report updates Members with progress in the revenue budget since previous reporting to the Finance, Audit & Performance Management (FAPM) Committee on the 9 March 2015. Appendix 1 details all budgetary information relating to revenue activities for the year ending 31 March 2015, Appendix 2 provides a narrative of this position since previous reporting, Appendix 3 presents an analysis of strategic initiatives and Appendix 4 is an estimated overview of 'useable reserves' at year end.

2. ISSUE

2.1 The previous forecast under spend has increased by £501k to £2.4 million. In summary, the variance reflects a reduction in projected employee and non-employee related costs of £165k and £291K respectively, in addition to £45k of unbudgeted income.

3. FINANCIAL IMPLICATIONS

3.1 A projected surplus on the revenue budget equating to £2.4 million.

3.2 In line with 2013/14, the above surplus will be deployed to the change management reserve. An anticipated year end position for usable reserves is included in Appendix 4.

4. EQUALITY RISK ASSESSMENT

4.1 There are no ERA impacts directly from this report, assessment of departmental budgets is carried out by individual departments in conjunction with the business planning process. This is further explored

via the procurement process in sourcing goods/services described within this report.

5. RECOMMENDATION

5.1 It is recommended that this Budget Monitoring Report is noted.

Contact Officer:	Background Papers:
Geraint Thomas Head of Finance & Procurement	-Revenue and Capital Determination Report -Revenue Budget Working Papers -Budget Holder Reports -Capital Monitoring Report

SOUTH WALES FIRE & RESCUE SERVICE							
BUDGET MONITORING 2014/15						APPENDIX 1	
		Original Budget 2014/15 £	Revised Budget (vired budget) 2014/15 £	Actual at 26.01.15 £	Forecast 31.03.15 £	Over/Under Spend £	Over/ Under Spend %
Employee Costs							
	Salaries, NI & superann.	53,146,374	53,146,374	51,320,717	51,352,426	1,793,948	2.6%
		53,146,374	53,146,374	51,320,717	51,352,426	1,793,948	
	Pensions	783,280	783,280	587,068	801,040	-17,760	0.0%
	Travel and Subsistence	575,250	575,250	398,166	455,845	119,405	0.2%
	Total Employee Costs	54,504,904	54,504,904	52,305,952	52,609,311	1,895,593	2.7%
	Premises Related Expenses	4,515,599	4,513,599	3,720,920	4,450,732	62,867	0.1%
	Training Expenses	1,234,391	1,231,707	1,169,426	1,261,452	-29,744	0.0%
	Supplies & Services	3,268,910	3,273,594	2,930,434	3,240,725	32,869	0.0%
	Transport Related Expenses	1,724,347	1,724,347	1,368,282	1,476,280	248,067	0.4%
	Third Party Payments (contracted services)	626,229	626,229	906,350	865,425	-239,196	-0.3%
	Capital costs / leasing	4,379,087	4,379,087	3,330,308	4,177,926	201,161	0.3%
	Strategic Initiatives	588,440	588,440	0	833,255	-244,815	-0.3%
	Income	-885,922	-885,922	-1,754,821	-1,360,761	474,839	0.7%
	CONTRIBUTION BUDGET 2014/2015	69,955,985	69,955,985	63,976,850	67,554,345	2,401,640	3.4%
Key							
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<div style="display: inline-block; width: 15px; height: 10px; background-color: black; margin-right: 5px;"></div> Underpend							

1. EMPLOYEE COSTS

- 1.1 Employee related savings have increased by £165k due to continued vacancies being held, partly attributable to the deferment of the Wholetime (WDS) recruitment course until the new financial year, i.e. April 15.
- 1.2 Contributing to this position are small number of salary reimbursements relating to the recovery of payments made for sickness absence. Continued savings have also been made in the travel and subsistence budget as a result of improved procurement practices.
- 1.3 Savings on the salary budget are partially offset by various supernumery posts driven by organisational projects, i.e. Shaping Our Future and the employability programme. An increase in ill health pension costs is the result of additional retirement on these grounds since previous reporting.

2. PREMISES RELATED EXPENSES

- 2.1 A projected under spend of £365k comprises the following areas:-
- **Planned and reactive property maintenance**
Two large projects have been delayed in the current financial year equating to £61k and will be completed during April. In addition, £42k in respect of air conditioning at HQ has been put on hold pending the success of a funding initiative from the Welsh Government (WG) that supports sustainable efficiencies.
 - **Energy**
A £94k under spend relates to new automated meter readings providing accurate billing and the resultant change in projected costs as amendments are made. The new boilers installed across most premises are also proving to be more energy efficient.
 - **Telephone and Communications**
Landline usage and dual running costs of the Wide Area Network (WAN) at refurbished stations have not cost as much as expected resulting in a £18k under spend.
- 2.2 Members will note that in appendix 3 there are premises costs of £98k in relation to the Employability Programme. These relate to costs already incurred by the service as existing premises were utilised to deliver the programme. As such, the premises expense forecast has been reduced

to reflect the 're-routing' of costs to the strategic initiatives. This had been double accounted in the previous report.

3. SUPPLIES & SERVICES

- 3.1 The additional £85k variance relates to the following main areas:-
- 3.2 £33k under spend in the Operations Risk Management (ORM) department is due to a late product modification by the supplier, impacting the timeliness of a purchase. This equipment will now be purchased in April 2015.
- 3.3 Action Short Of Strike has resulted in the Breathing Apparatus team having an increased under spend of £8k for Equipment Repair and Maintenance.
- 3.4 A £5k under spend in photocopying is due to Caerphilly station no longer leasing a photocopier.
- 3.5 Stationery costs across the service have reduced resulting in an under spend of £7k. This is due to tighter internal stock controls and cheaper contracts in place.
- 3.6 The service is promoting service personnel to use their own individual work email addresses for correspondence which has resulted in an under spend of £7k on postage. There have also been fewer large campaigns by Community Safety and Media Communications which contributes to the postage savings.
- 3.7 The £23k over spend in ICT support and maintenance agreements relates to unbudgeted spend.
- 3.8 A £25k under spend on licensing is the result of a mix in departmental over/under spends in addition to the timing of renewals which have been delayed further to discussions on their necessity.
- 3.9 In addition to the above, WG have provided £14k funding for fleet insurance on the New Dimensions vehicles. The vehicles were included in the overall fleet premium for the year and as such, this is an unbudgeted credit.

4. TRANSPORT

- 4.1 The under spend on the transport budget has increased by £44k. The majority of the variance is attributable to the delay in vehicle servicing

due to the ongoing review of the servicing schedule. This has impacted maintenance requirements and timelines.

5. THIRD PARTY PAYMENTS (contracted services)

5.1 An £11k under spend relates to a mix of over and under spends in various departments for a variety of reasons. A new Service Level Agreement to provide Home Fire Safety checks is now in place and will cost £19k less than budgeted. This is offset by two over spends, tax consultancy for future retirements and occupational health surgical procedures to ensure operational staff remain fit for work.

6. CAPITAL COSTS

6.1 The projected cost of financing capital investment has reduced by £86k inline with the capital monitoring report, i.e. 9th March reported a £5.826 million outturn compared to the current forecast of £4.8 million. Lease costs have also reduced in year to reflect the write off of an appliance at Blaenavon.

7. INCOME

7.1 A £45k increase in projected income is expected from several areas:-

- £7k Training income for Search and Rescue course
- £4k Training income for Colour Works (character awareness) course on Joint Control Project
- £12k Wales Audit Office refund
- £18k Additional third party cost recovery from Oman Gas Company and Environmental Agency Strategic Training
- £6k vending machine provider provides refunds based on machine usage

BUDGET MONITORING 2014/15 STRATEGIC INITIATIVES																APPENDIX 3	
		INDUSTRIAL ACTION		IA AVON		NATO		FIRE CONTROL		EMPLOYABILITY PROGRAMME		SHAPING THE FUTURE		NIC		ACTUALS TOTAL	FORECAST TOTAL
		ACTUAL	FORECAST	ACTUAL	FORECAST	ACTUAL	FORECAST	ACTUAL	FORECAST	ACTUAL	FORECAST	ACTUAL	FORECAST	ACTUAL	FORECAST		
Employee Costs		-8,207	-8,207	63,046	63,046	49,479	95,667	158,523	158,523	154,281	219,930	63,501	112,194	62,374	62,374	542,998	703,529
Premises Related Expenses		132	0	0	0	0	0	0	0		97,615	0	0	0	0	132	97,615
Training Expenses		0	0	0	0	1,995	1,995	0	0	3,379	270	0	0	0	0	5,374	2,265
Supplies & Services		85,179	85,179	0	0	12,544	12,544	0	0	26,450	44,325	6,742	6,742	151	151	131,066	148,941
Contracted Services		35,415	207,032	0	0	81,935	81,935	26,377	26,377	0	11,289	0	0	5,876	5,876	149,602	332,509
Income		0	0	0	-63,046	-96,662	-148,392	-3,926	-55,302	-81,885	-139,263	0	0	-25,712	-45,601	-208,185	-451,604
CONTRIBUTION BUDGET 2014/2015		112,518	284,004	63,046	0	49,291	43,749	180,973	129,598	102,225	234,166	70,243	118,937	42,689	22,800	620,987	833,255

REVENUE RESERVES

	Balance at 1 April 2014	In year movements	Projected Balance at 31 March 2014
REVENUE			
General Reserve	3,168,751		3,168,751
Managed Under Spend C/F	166,329	-166,329	0
Aberbargoed Station Reserve	51,190	-51,190	0
Fuel Management Reserve	124,037	-113,000	11,037
Strategic Contingency Reserve	1,000,000		1,000,000
Day Crewing Protection Reserve	407,000		407,000
Change Management Reserve	3,709,980	2,289,830	5,999,809
	8,627,287	1,959,311	10,586,598
CAPITAL			
Capital Receipts Reserve	85,611	185,064	270,675
	8,712,898	2,144,375	10,857,273

CAPITAL MONITORING REPORT 2014/15

SUMMARY

The Capital Monitoring report provides detail of the total capital budget for the year, expenditure to date and a forecast outturn position.

RECOMMENDATION

That Members note the progress of the capital schemes, approve alterations identified in Appendix 1 and note the associated funding streams.

1. BACKGROUND

- 1.1 This report provides an explanation of changes since previous reporting to the 9 March, Finance, Audit & Performance Management (FAPM) Committee. Appendix 1 illustrates 2013/14 budget slippage approved by Members, the 2014/15 budget, the actual expenditure incurred to March, a forecast outturn position and budget slippage into 2015/16.
- 1.2 In summary, the total available budget equates to £10.8 million, the forecast outturn position and slippage for the year is £4.8 million and £4 million respectively and there is a net saving of £1.8 million, identified through the course of the budgeting process.
- 1.3 Appendix 1 provides a detailed breakdown of the schemes contributing to the aforementioned position together with the necessary financing arrangements.
- 1.4 This report provides a narrative update in support of figures detailed in Appendix 1.

2. ISSUE

2.1 Property

2.1.1 Aberbargoed Station Build

- 2.1.1.1 There is no change in forecast expenditure since previous reporting.
- 2.1.1.2 A Property Report was presented to Fire & Rescue Authority on 16 March (agenda item 8i), providing Members with an update on the independent legal advice

received and the final cost of the project. Members' approval was given for the increase in final budget.

2.1.2 Wholetime Station Refurbishments

2.1.2.1 Cwmbran

There is no change since previous reporting.

2.1.2.2 Penarth

The forecast fees for 2014/15 have reduced by £4k since previous reporting with the counter increase on budget slippage.

2.1.2.3 New Inn

There is no change since previous reporting.

2.1.2.4 Aberdare

The contractor has recently supplied a spending plan which has altered the previous forecast by an additional £157k with the counter impact on budget slippage.

2.1.3 Retained Duty Station Refurbishments

2.1.3.1 Monmouth

Abortive costs incurred by the project team appointed to this project have increased forecast expenditure by £7k to £12k, impacting the previously reported saving of £93k to £86k.

2.1.3.2 Hirwaun

There is no change since previous reporting.

2.1.4 Planned and Preventative Maintenance

2.1.4.1 Inclement weather delayed the completion of the Headquarters roof project. Forecast expenditure has been reduced by £58k with the counter impact on budget slippage.

2.2 Vehicle Replacement Programme (VRP)

2.2.1 Water Ladders

There is no change since previous reporting.

2.2.2 Ariel Appliance

There is no change since previous reporting.

2.2.3 Chemical Incident Unit (CIU)

There is no change since previous reporting.

2.2.4 Rescue Tender (RT)

The coach builders have advised delivery of the 13/14 appliance is subject to further delay with testing and formal sign off scheduled in early April 2015.

2.2.5 Notification has also been received that the expected delivery date for the 2 14/15 appliances has been revised from March to April 2015.

2.2.6 As a result of the above delivery revisions, £960k is required to be slipped into 15/16 to accommodate the complete the vehicle acquisition process. The Fleet Engineer also reports a £40k saving, largely due to the 'build' process and purchasing economies made via the Consortium for Fire & Rescue Emergency Response Framework.

2.2.7 Environmental Protection Unit (EPU)

There is no change since previous reporting.

2.2.8 Vans/light vehicles

The delivery of 2 vans has been delayed due to a safety recall; the 14/15 forecast has been reduced by £36k to £205k with a corresponding impact on budget slippage.

2.2.9 Control Unit

There has been no change since previous reporting.

2.2.10 Foam Tender

There has been no change since previous reporting.

2.3 **ICT**

2.3.1 Station End Mobilising Project

There has been no change since previous reporting.

2.3.2 Finance System

There has been no change since previous reporting.

2.3.3 HR/Payroll System

Project delays have affected the number of consultancy days utilised during the year with forecast expenditure reducing by £6k to £43k and under spends carried forward to accommodate completion in the new financial year.

2.3.4 Alerters

There is no change to anticipated spend since previous reporting.

2.3.5 ICT Replacement Programme

This project is progressing with limited expenditure being incurred since previous reporting, under spends are being carried forward to continue works in the New Year.

2.3.6 Fuel Management System

Forecast costs for this project have decreased from £124k to £113k. The £11k under spend is as a result of no fuel pump being installed at FSHQ along with reduced costs on associated products and services being incurred compared to the budgeted amount.

3. FINANCIAL IMPLICATIONS

- 3.1 Appendix 1 illustrates capital scheme details and is supported by paragraphs 2.1 to 2.3 above. The total available budget of £10.8 million, compared to the forecast investment costs of £4.8 million, result in £4 million of slippage and £1.8 million of savings.
- 3.2 The schedule of financing capital investment is also illustrated in Appendix 1.

4. EQUALITY RISK ASSESSMENT

- 4.1 There are no equality implications resulting directly from this report. Each element of the capital programme will have undergone Equality and Diversity risk assessments by the responsible project lead, prior to the commencement of the scheme.

5. RECOMMENDATION

- 5.1 That Members note the progress of the capital schemes, approve alterations identified in Appendix 1 and note the associated funding streams.

Contact Officer:	Background Papers:
Geraint Thomas Head of Finance & Procurement	- Revenue & Capital Budget Determination Report - Capital Monitoring working papers 2014/15 - Budget Holder Reports

Capital Programme 2014/15						APPENDIX 1	
	2013/14 Slippage £'000	2014/15 Budget £'000	Actual as at 25.03.15 £'000	Committed as at 25.03.15 £'000	Outturn Position 31.03.2015 £'000	Budget under/(over) spend £'000	Slippage c/f 2015/16 £'000
PROPERTY							
<i>Station Refurbishments - Wholetime;</i>							
Reserve Aberbargoed	0	0	-41	176	131	-131	0
Cwmbran	23	100	0	0	0	123	0
Penarth	-11	100	59	16	69	-0	20
New Inn	1,357	0	0	0	0	1,357	0
Aberdare	165	1,939	482	127	566	-0	1,538
Ebbw Vale	0	0	-5	5	0	0	0
<i>Station Refurbishments - RDS;</i>							
Monmouth	28	70	3	9	12	86	0
Hirwaun	135	0	117	1	153	-18	0
Blaina Station	500	0	0	0	0	0	500
Planned & Preventative Maintenance	17	250	105	0	114	64	89
SUB TOTAL	2,214	2,459	719	334	1,046	1,480	2,147
VEHICLES							
Water ladders	1,829	1,443	2,598	260	2,859	172	241
Aerial Appliances	300	300	0	-0	0	300	300
Chemical Incident Unit	132	0	134	0	134	-2	0
Rescue Tenders	279	722	-0	0	0	40	961
Environmental Protection Unit (inc £48k WG Grant)	145	0	148	0	148	-3	0
Vans (light vehicles)	72	0	72	166	205	-169	36
Control Unit	0	65	0	0	0	0	65
Foam Tender	197	0	200	0	200	-3	0
SUB TOTAL	2,954	2,530	3,152	426	3,547	335	1,603
ICT							
Reserve Station Mobilising Equipment	32	0	21	11	32	0	0
Finance/Procurement	54	0	32	1	34	0	20
HR/Payroll	121	0	29	14	43	0	78
Alerters	0	47	44	2	46	1	0
ICT Replacement Program	0	300	2	0	2	0	298
Reserve Fuel Management System	0	124	109	3	113	11	0
SUB TOTAL	207	471	236	32	269	12	397
TOTAL	5,375	5,460	4,107	792	4,861	1,827	4,146
					Funding		
					Borrowing	4,386	
					Revenue Contribution	200	
					Revenue Reserves	275	
					4,861		

SOUTH WALES FIRE & RESCUE AUTHORITY
FINANCE, AUDIT & PERFORMANCE
MANAGEMENT COMMITTEE
REPORT OF THE TREASURER

AGENDA ITEM NO 8
 11 MAY 2015

RESERVES STRATEGY

SUMMARY

This report provides Members with information on the Authority's Reserves, together with background on the appropriate management of reserves in a local Authority context.

The report also provides background to recent reports and commentary regarding the reserves held by Authorities, and also the salient advice, guidance, reporting requirements, regulatory and accounting frameworks which are relevant to this subject.

The report seeks to fulfil the Wales Audit Office's recommendation for improvement contained within its Financial Planning Assessment for 2014/15. This recommendation was for a "written policy on the use of reserves."

RECOMMENDATION

That Members note the content of the report in respect of the reserves held by Authorities.

That Members consider the content of the strategy at Appendix 1 as a working basis for managing the Fire & Rescue Authority's reserve funds.

1. BACKGROUND

- 1.1 The Fire & Rescue Authority differs from other local Authorities in some respects. However, to understand the background to the holding of reserve funds it is useful for Members to have some wider context.
- 1.2 For principal Councils, the requirement for financial reserves is acknowledged in statute. The Local Government Finance Act 1992 require Authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating budget requirements.
- 1.3 This is further reinforced through:-
 - 1.3.1 The Chief Finance Officer's duty to report on robustness of estimates and adequacy of reserves (under Section 25 of the Local Government Act 2003) when an Authority is considering its budget requirement.

- 1.3.2 The legislative requirement for each local Authority to make arrangements for the proper administration of its financial affairs.
 - 1.3.3 The Chief Finance Officer/proper officer's responsibility for the administration of those affairs set out in Section 151 of the Local Government Act 1972.
 - 1.3.4 Section 114 of the Local Government Finance Act 1988 which requires the Chief Finance Officer in England and Wales to report to all the Authority's Councillors if there is or is likely to be unlawful expenditure or an unbalanced budget. This would include situations where reserves have become seriously depleted, and it is forecast that the Authority will not have the resources to meet its expenditure in a particular financial year.
- 1.4 The South Wales Fire Services (Combination Scheme) Order 1995 provides for the employment of a Treasurer who is the proper officer for the administration of the financial affairs of the Fire & Rescue Authority.
- 1.5 The Order also specifies how contributions are payable by constituent councils including the payment of any revised contributions should the original estimates be inadequate to meet net expenditure. The use of reserves has always been a critical component in managing the financial affairs of the Fire & Rescue Authority including avoiding the need for revised contributions. Such contributions would represent a significant unplanned burden on council budgets.
- 1.6 Whilst it is primarily the responsibility of the Authority and its Treasurer to maintain a sound financial position, the external auditor will comment on material matters affecting the financial standing of the Authority, including its assets and liabilities (real and perceived). However, it is not the auditor's responsibility to prescribe the optimum or minimum level of reserves.
- 1.7 In carrying out this audit role, the specific power of Fire & Rescue Authorities to hold reserves was challenged by the Wales Audit Office in 2009 as previous legislation referred to billing and precepting Authorities. In order to clarify the statutory basis for holding reserves in this context, the Welsh Government enacted 'The Combined Fire and Rescue Services Schemes (Variation) (Wales) Order 2009'. This confirmed that Fire Authorities were able to hold reserves.
- 1.8 CIPFA's Prudential Code requires Chief Finance Officers in local Authorities to have full regard to affordability when making recommendations about the local Authority's future Capital Programme.

Such consideration includes the level of resources (including reserves) available to it.

- 1.9 It is good practice for an Authority to maintain a Medium Term Financial Plan which includes the necessity for and use of reserves over the period in question.
- 1.10 There is currently no direct role for Ministers to determine or advise on the appropriate level of reserves for specific Authorities. This is a matter for local determination given the particular risks, circumstances and plans which prevail at any time.

2. THE NATURE RESERVES HELD

2.1 There are different types of reserve funds held by Authorities. The balance sheet will show usable and unusable reserves. As the terminology implies, usable reserves are available to assist in funding the Authorities costs, unusable reserves are created for technical accounting reasons and cannot be deployed to meet service costs. For the purpose of this report, unusable reserves are not discussed further.

2.2 In terms of usable reserves, the following types are relevant to the Fire Authority:-

Type of Reserve	Rationale
Working balances and / or Contingency	To cushion the impact of unexpected events, emergencies and uneven cash flows and avoid unnecessary temporary borrowing
Sums set aside for major schemes, such as capital developments or asset purchases, or to fund major reorganisations	Where expenditure is planned in future accounting periods, it can be prudent to set aside resources in advance
Insurance reserves	Self-insurance is a mechanism used by a number of local authorities. Sums held to meet potential and contingent liabilities are reported as earmarked reserves (where these liabilities do not meet the definition of a provision)
Reserves of trading entities	Surpluses arising from in-house trading can be retained to offset deficits in other years
Reserves retained for departmental use	Authorities can have internal arrangements for year-end under-spends to be carried forward
Reserves for unspent revenue grants	Where grant conditions have been met but expenditure has yet to be incurred
Capital Receipts	Where receipts from asset sales have accrued but have not yet been applied for capital purposes

2.3 The Authority will also carry Provisions in accordance with the strict definitions contained in accounting codes of practice. These are where specific liabilities are known and a reliable estimate of the liability can be made.

3. PRINCIPLES TO DETERMINE THE LEVEL OF RESERVES

3.1 The nature of risk facing the Authority will be the determinant of the level of reserves.

3.2 The assessment of risk should include external risk and internal risk including the medium term forecast of resources and the success or otherwise of delivery of savings. The Authority has in place risk management processes and these will support the view of the level of reserves.

3.3 In financial terms, the following risks will be considered:-

Risk	Considerations
Financial standing	The overall financial standing of the authority
Financial Management	The authority's track record in budget and financial management including the robustness of the medium term plans
The treatment of planned efficiency savings	The strength of the financial information and project management arrangements for delivery
The treatment of demand led pressures	The authority's capacity to manage in-year budget pressures, and its strategy for managing both demand and service delivery in the longer term
The treatment of inflation	How variations in estimates can be handled and whether general reserves are adequate to deal with unexpected increases
Interest rates	How changes in interest rates will affect borrowing or income given the agreed Treasury Management Strategy
The financial risks inherent in any significant projects	These can include procurement outcomes, contracting issues, land transactions etc
Estimates of the level and timing of capital receipts	How the property market affects delivery of receipts both in timing and quantum
The adequacy of the authority's insurance cover to meet risks.	Risk assessments should be used when balancing the structure and level of insurance cover
The general financial climate	External factors such as future funding changes, political landscape, world economic conditions

4. MANAGEMENT OF RESERVES

4.1 Good practice in terms of managing reserves has been the subject of a number of reports and guidance notes.

4.2 In this regard, the Audit Commission's report 'Striking a balance – Improving Councils' decision making on reserves' December 2012, offers a clear statement of the role of Members in this regard. Members of the Authority may find the list of questions outlined in that report useful in scrutinising reserves. The questions are summarised below together with an indication of how the Fire & Rescue Authority will discharge the requirement for reporting and transparency:-

Question	Comment
How much is held in reserves?	Reported in Statement of Accounts and MTFS
How have reserves changed in recent years?	Reported in Statement of Accounts and MTFS
How do changes compare with those made by councils facing similar circumstances?	Comparator data reported as part of outturn report
What reserves are held for?	Reported in Statement of Accounts and MTFS
What are the risks or future spending plans for which the council is holding reserves?	Reported in MTFS
What proportion of reserves is held to cover short-term financial risk versus medium and long-term risks, spending plans or ring-fenced income that can only be used for specific purposes?	Reported in MTFS
Are the levels of the council's different reserves appropriate to the risks it faces and the scale of its future spending plans?	Reported in MTFS
How is the need for reserves determined?	This strategy report
At what point(s) in the financial year is the need for reserves assessed?	Outturn report to FAPM
Apart from reserves, what, if any, funds does the council hold, corporately or within service budgets, to provide protection against unplanned costs?	This strategy report
Is the interaction between spending, income, movements on reserves clear to elected members and the public?	Report in MTFS
In each of the last three years, what difference has there been between the movements on reserves the council expected when setting its budget and the movements	Outturn report to FAPM

that occurred when closing the accounts (as a percentage of spending)?	
How much of the variation was the result of factors within the council's control?	Outturn report to FAPM
What can the council learn to improve the accuracy of future budget projections and financial management?	Outturn report to FAPM
Are any adjustments needed to correct unplanned movements on reserves?	Outturn report to FAPM
Does advice from the chief finance officer on the adequacy of reserves make clear what reserves are needed and why?	Report on MTFS
Do elected members need any additional support to make informed decisions on the level of reserves?	This strategy report

4.3 Members are invited to consider the above proposals and comment on their adequacy as a way forward.

5. REPORTING OF RESERVES

5.1 The Accounting Codes of Practice determine reporting requirements around reserves. Recent commentary on austerity and the level of reserves held by Authorities had led to calls for clearer, more transparent reporting arrangements. Best practice suggests that for each reserve, the following information should be reported:-

- The reason for the reserve
- How and when the reserve can and will be used
- Management and control processes
- Review mechanisms

5.2 The budget report to the Authority should include any use of or addition to reserves including any specific use of reserves to meet recurring costs.

5.3 The report will include a statement from the Treasurer on the adequacy of the general reserves and provisions in respect of the forthcoming financial year, and the Authority's Medium Term Financial Strategy. The report will also include details of the annual review of reserves undertaken as part of the budget process.

6. FINANCIAL IMPLICATIONS

6.1 These are discussed in the body of the report.

7. EQUALITY RISK ASSESSMENT

- 7.1 The recommendations of this report will, if adopted, provide a sustainable way forward in terms of managing reserves.
- 7.2 The Medium Term Financial Strategy which depends on these reserves is the cornerstone in budget construction has been designed to ensure there is no reduction in the quality of front line service delivery and, hence, there will be no disproportionate impact on different categories of people.

8. RECOMMENDATIONS

- 8.1 That Members note the content of the report in respect of the reserves held by Authorities.
- 8.2 That Members consider the content of the strategy at Appendix 1 as a working basis for managing the Fire & Rescue Authority's reserve funds.

Contact Officer:	Background Papers:
Chris Barton Treasurer	Medium Term Financial Strategy

APPENDIX 1**SOUTH WALES FIRE AUTHORITY RESERVES STRATEGY****RESERVES HELD**

The Authority will maintain reserves as provided for in prevailing legislative and regulatory requirements.

With the exception of a general contingency within the annual revenue budget, the Authority will not maintain funds for contingency purposes other than those reported as reserves.

The Authority will seek to avoid using reserves to fund a general deficit in the net revenue budget as this represents an unsustainable financial position.

In addition to a general reserve, the Authority will maintain earmarked reserves for specified purposes where this is necessary to meet one-off time limited costs associated with specific initiatives or liabilities.

The Authority will maintain an earmarked reserve for the purposes of funding change management initiatives. The use of this reserve will be on an 'Invest to Save' basis to assist in improving financial efficiency and effectiveness.

REPORTING OF RESERVES

The reporting of reserves in financial statement will meet the prevailing accounting codes of practice applicable to the Authority.

In order to ensure transparency and scrutiny, publicly accessible reports containing further detail will be presented to the Finance, Audit and Performance Management (FAPM) Committee at various stages throughout the year, but specifically at the time of agreeing the Medium Term Financial Strategy (MTFS), and when reporting the financial outturn for the preceding financial year.

Information will be maintained and reported on:-

- The purpose of reserves
- The basis of assessment of adequacy
- The assessed value of any irrecoverable commitments
- Transfers in and out of reserves
- Variations arising between budgeted and actual levels of reserves

RESPONSIBILITY AND DELEGATION

The creation, deletion, assessment of adequacy and transfers in/out of reserves will be delegated to the Treasurer of the Authority.

The adequacy of reserves will be assessed by the Treasurer at least annually as part of the accounts closedown process.

The Treasurer will report to the Finance, Audit and Performance Management Committee as required within this Strategy.

SOUTH WALES FIRE & RESCUE AUTHORITY
FINANCE, AUDIT & PERFORMANCE
MANAGEMENT COMMITTEE
REPORT OF THE DEPUTY CHIEF OFFICER

AGENDA ITEM NO 9
11 MAY 2015

**REPORT ON PROGRESS OF AUDIT, SCHEME AND CIRCULAR ACTION
UPDATES AS AT 11 MAY 2015**

SUMMARY

This report shows the latest progress recorded against actions arising from internal audits, Wales Audit Office thematic reviews, Operational Assurance peer reviews, corporate schemes and Government circulars at Appendix 1. Graphical summaries showing all actions ongoing, overdue and completed since 2 July 2012 are also provided for each type of action.

RECOMMENDATION

That Members note the contents of the progress report and graphical summaries.

That Members agree the frequency of future provision of this information to the Finance, Audit & Performance Management Committee.

1. BACKGROUND

1.1 All actions as defined above are assigned to Officers and recorded on an electronic database. Each month Officers are requested to provide progress updates on these actions.

2. ISSUE

2.1 There are currently 53 actions recorded as progressing on the database, with 21 of these shown as overdue against target date (in red), and 225 completed since 2 July 2012. (July 2012 was the latest refresh of the system.)

3. EQUALITY RISK ASSESSMENT

3.1 It is the responsibility of the action owner to ensure that Equality Risk Assessments are carried out for their actions.

4. RECOMMENDATION

4.1 That Members note the contents of the progress report and graphical summaries.

4.2 That Members agree the frequency of future provision of this information to the Finance, Audit & Performance Management Committee.

Contact Officer:	Background Papers:
Emma Davies Engagement, Transformation and Performance Officer	List showing progress recorded against actions arising from internal audits, Wales Audit Office thematic reviews, Operational Assurance peer reviews, corporate schemes and Government circulars. A graphical summary showing actions progressing, overdue and completed since 2 July 2012 is also included for each type of action.

APPENDIX 1

(i) Internal Audit Actions Report

Audit/Scheme/Circular name	Action Description in Full	Original Target Date	Current due date	Action Owner	Action Owner progress update	Revised Target Date
11.10/11 IT Disaster Recovery Planning - Follow Up	Management should ensure that the priority of recovery for key IT systems and data following a disaster event is determined, approved by senior management and included within the IT DR element of the organisation's ICT BCP.	31/03/2012	01/09/2015	Williams, Chris	05/02/14 - Discussed at ICT AG on 3/02/14 and will be revisited at the next ICTAG 15/08/14 - The next ICTAG is scheduled for 27/10/2014 13/04/15 - To be revisited at the next ICTAG	01/09/2015
Assurance review of the Capital Projects	Procedures be documented for the capital projects/planned works process	31/03/2014	31/03/2014	Howison, Stuart	Procedure is currently being drafted. Due to current workload and resources within the department (Building Maintenance manager), this work item has been deferred until the Jan 14. 7/8/14 IT Project delayed. Go live date now anticipated January 2015.	31/03/2014
Assurance Review of the Payroll & HR Controls Arrangements	All procedures relating to HR and Payroll processes be reviewed and amended as planned.	31/08/2014	31/01/2015	Jeal, Kimbely	23/5/14 - Due to several issues with the company the go live date for Phase 1 has been put back until October 2014 at the earliest.	31/01/2015
Thematic Review Action Plan - finance and procurement	In the guidance to staff pages, reference to completing an ERA, or to considering Welsh language implications by discussion with the Welsh Language Officer, could be included	31/12/2013	30/04/2015	Bunkham, Lee	12/08/14 - The Finance and Procurement Intranet pages need amending to ensure correct content. Training has been requested from ICT Dept to show student how to change pages. 11/02/15 - Training not completed	30/04/2015

Audit/Scheme/Circular name	Action Description in Full	Original Target Date	Current due date	Action Owner	Action Owner progress update	Revised Target Date
Thematic Review Action Plan - Finance and Procurement	Welsh language versions of existing public facing documents uploaded alongside the English version available on the new guidance for staff pages.	31/12/2013	30/04/2015	Bunkham, Lee	12/08/14 - The Finance and Procurement Intranet pages need amending to ensure correct content. Training has been requested from ICT Dept to show student how to change pages.11/02/15 - Training not complete	30/04/2015
Thematic Review Action Plan - Finance and Procurement	Discuss with other Welsh FRSs the possibility of including a strong statement to reinforce that language choice is available.	31/03/2014	30/06/2015	Bunkham, Lee	13/08/14 - The How to do Business Guide is being developed between the Welsh FRS. This will then be translated into Welsh. 11/02/15 - An All Wales "How to do Business Guide" has not been developed.	30/06/2015
Thematic Review Action Plan - Finance and Procurement	Review current provision of information and include relevant information about how SWFRS offers and facilitates the use of Welsh throughout the procurement process.	30/06/2015	30/06/2015	Bunkham, Lee	13/08/14 - How to do Business Guide to be completed and translated on an All Wales basis. 11/02/15 - An All Wales "How to do Business Guide" has not been developed	30/06/2015
Thematic Review Action Plan - Finance and Procurement	Under the section 'How to manage contracts successfully' include a paragraph on Equality Risk Assessment and monitoring Welsh language requirements.	31/12/2013	30/06/2015	Snooks, Julie	Feb 2015 - To be reviewed following system implementation and any identified amendments to internal processes and procedures. April 2015 - To be reviewed following system implementation and any identified amendments to internal processes and procedures.	30/06/2015

Audit/Scheme/Circular name	Action Description in Full	Original Target Date	Current due date	Action Owner	Action Owner progress update	Revised Target Date
Thematic Review Action Plan - Finance and Procurement	Welsh speaking in Procurement team identify useful business terminology and forward to Welsh translator.	31/12/2013	30/06/2015	Snooks, Julie	Feb 2015 - To be reviewed following system implementation and any identified amendments to internal processes and procedures April 2015 - To be reviewed following system implementation and any identified amendments to internal processes and procedures	30/06/2015
Thematic Review Action Plan - Finance and Procurement	Consider feasibility of placing contracts in Welsh and English. If proven not to be feasible, utilise translation scoring matrix to mitigate English only adverts. Senior Procurement Officer to make Proc2As available to Welsh Language Officer for a period of one month as a pilot exercise to investigate method of effective monitoring whether requirements are being captured.	31/03/2014	30/06/2015	Bunkham, Lee	13/08/14 - Not yet commenced due to staff resource issues. 11/02/15 - Not yet commenced. More information need as to what a translation scoring matrix looks like. 13/08/14 - The Forms are being reviewed in line with the Wales Procurement Service. Once forms are completed they can be sent to WL Officer 11/02/15 - New form has been completed. Forms are not yet being issued due to staff resource.	30/06/2015
Thematic Review Action Plan - Finance and Procurement	Senior Procurement Officer to make Proc2As available to Welsh Language Officer for a period of one month as a pilot exercise to investigate method of effective monitoring whether requirements are being captured.	31/12/2013	30/09/2015	Bunkham, Lee	11/02/15 - New form has been completed. Forms are not yet being issued due to staff resource.	30/09/2015

Audit/Scheme/Circular name	Action Description in Full	Original Target Date	Current due date	Action Owner	Action Owner progress update	Revised Target Date
Thematic Review Action Plan - Finance and Procurement	Welsh language Officer to work with Procurement Officer to establish how to include monitoring compliance with Welsh language requirements of contracts in pre-contract meetings and contract review meetings. Include results in WLPI returns.	31/12/2014	30/06/2015	Snooks, Julie	April 2015 - Procurement Officer checked the All Wales Contract Management Guide to establish whether the staff conducting the meeting are aware of the need to ensure compliance with contract requirements in relation to Welsh Language and Equality and Diversity. This requirement is not currently scoped in the All Wales Contract Management Guide.	30/06/2015
Follow Up Review	Procedures be documented for the capital projects/planned works process.	03/03/2014	31/07/2015	Howison, Stuart	28.04.2015 Initial draft procedure nearly complete	31/07/2015
Follow Up Review	Mobile devices, USB ports and CD/DVD drives be effectively managed to prevent the introduction of malware and the loss of data. Any document identified during the data analysis review that needs to be held securely that is not already electronically marked be electronically marked to ensure that it can be identified by the e-mail sweeping software to prevent unauthorised distribution.	30/03/2014	31/03/2016	Lloyd, Christopher	03/06/14 - Lack of resources to complete the project with much of the risk being mitigated by the ICT Infrastructure Project (Capital Project 2014 - 16) which will deploy the required software. 13/04/15 - To be included as part of the Infrastructure Project	31/03/2016
Follow Up Review		31/03/2016	31/12/2015	Lloyd, Christopher	03/06/14 - The electronic part of the system is capable of undertaking this task and is awaiting the organisational roll out of the marking scheme. 13/04/15 - Identified systems and process to achieve this action. Awaiting information to be returned about secure domains and users	31/12/2015

Audit/Scheme/Circular name	Action Description in Full	Original Target Date	Current due date	Action Owner	Action Owner progress update	Revised Target Date
Follow Up Review	A Forensic Readiness Procedure be documented detailing the processes to be followed in the event of a suspected or actual network security incident.	30/09/2014	01/09/2015	Smith, Darren	03/06/14 - Research at Cymru WARP provided no useable document but the security risk group have agreed that resolution team should lead on the development of a service wide policy. 13/04/15 - To be revisited at the security risk group	01/09/2015
Follow Up Review	Regular threat updates and guidance on social engineering attacks be provided to all staff to raise their awareness of IT security and to prevent them inadvertently responding to a malicious e-mail.	30/09/2014	01/09/2015	Smith, Darren	03/06/14 - Systems Manager (with the security reference) was to update an existing security document and provide regular updates but has since been seconded onto the Control Project. A suitable member of staff will be trained and will then undertake this task. 13/04/15 - Internal ICT procedure created and to be implemented shortly.	01/09/2015
Assurance Review of the Risk Management - Insurance Arrangements	Procedures be documented setting out the flow of the processes undertaken by the Insurance Administrators.	30/10/2014	31/10/2015	Piper, Claire	Flow charts to be compiled once case management system is in place as this will dictate workflows Target date revised to reflect delays in installation of case management system 28.04.2015 Processes currently in draft	31/10/2015

Audit/Scheme/Circular name	Action Description in Full	Original Target Date	Current due date	Action Owner	Action Owner progress update	Revised Target Date
Assurance Review of the Risk management - Insurance Arrangements	The current status of vehicle case claims be brought up to date with a timescale for completion to determine if cases can be closed and that all recovery or contributions from officers of third parties have been received where applicable.	06/06/2014	28/11/2015	Hopkins, Bev	case management system due to go live in November which will assist with keeping track of outstanding cases and allow easier chasing and updating. BH continuing to chase outstanding claims in the meantime using existing spreadsheet information.28.04.2015 Awaiting information from other departments, will chase this	28/11/2015
Appraisal Review of the Anti-Fraud Cyber Crime Preparedness Arrangements	Any document identified during the data analysis review that needs to be held securely that is not already electronically marked be electronically marked to ensure that it can be identified by the e-mail sweeping software to prevent unauthorised distribution. The anomaly between the Internet and E-mail Usage Procedures and the	31/12/2014	31/12/2015	Evans, Jackie	Clearswift e-mail and internet sweeper setting relating to access to gaming and betting sites be addressed.	13/04/15 - To be reviewed following change of lead
Appraisal Review of the Anti-fraud Cyber Crime Preparedness Arrangements	The anomaly between the Internet and E-mail Usage Procedures and the Clearswift e-mail and internet sweeper setting relating to access to gaming and betting sites be addressed.	01/01/2014	31/03/2016	Lloyd, Christopher	13/04/15 - To be reviewed following change of lead	31/03/2016
Ass Review of the ICT Strategy, Policy & Procedures Arrangements	An escrow agreement be re-instigated for the Red Kite software to reduce the risk to the Service should be supplying company fail.	31/03/2015	31/12/2015	Mitchell, Heather	13/04/15 - Following up with software supplier to agree Escrow arrangements.	31/12/2015

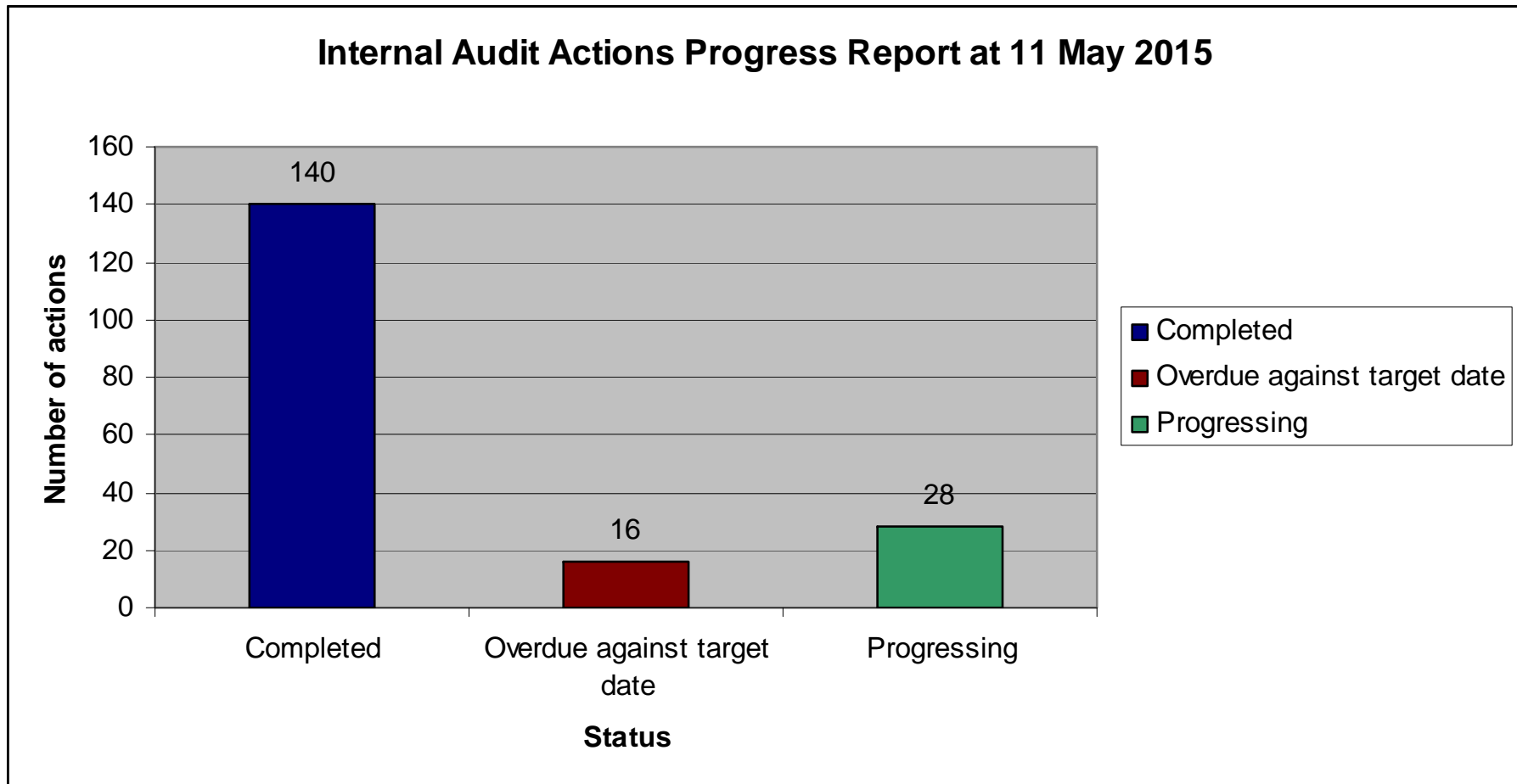
Audit/Scheme/Circular name	Action Description in Full	Original Target Date	Current due date	Action Owner	Action Owner progress update	Revised Target Date
Review of the New Finance System Key Controls	A report of all new supplier set ups and amendments be run and checked as part of the month end process.	31/07/2014	28/02/2015	Young, Amanda	Agreed – a monthly report will be run as part of the month end process. This is checked by the Undergraduate Procurement Assistant to ensure all suppliers set ups and amendments are checked and verified and signed by Procurement Coordinator	28/02/2015
Review of the New Finance System Key Controls	Debtor days and the number of days after which debts are chased be set up to match the financial regulations and debtor procedures.	30/06/2014	30/06/2014	Mullan, Lisa		
Assurance review of the Estates Management - Planned Repairs Arrangements	The stock condition database be utilised to generate the planned maintenance programme for future years once all the data is received from Faithful & Gould Limited	15/05/2015	31/07/2015	Corrigan, Nick	28.04.2015 Survey is complete; data is being processed and the database is likely to be received mid-May and then programme will be replaced by 1 July 2015	31/07/2015
Assurance Review of the Estates Management - Planned Repairs Arrangements	The Stock Condition Database be populated with the relevant data on completion of contracts or any planned maintenance work. Procedures be documented for the process of the delivery of the programme. The Procedures to include a checklist of the ley actions to be taken to ensure the ongoing successful delivery of the programme.	04/09/2015	04/09/2015	Corrigan, Nick	28.04.2015 When dataset has been established, this will be routinely updated	
Compliance Review of the Employability Scheme Arrangements	The Stock Condition Database be populated with the relevant data on completion of contracts or any planned maintenance work. Procedures be documented for the process of the delivery of the programme. The Procedures to include a checklist of the ley actions to be taken to ensure the ongoing successful delivery of the programme.	30/04/2015	30/04/2015	Henderson, Martin (Head of Risk Reduction)		

Audit/Scheme/Circular name	Action Description in Full	Original Target Date	Current due date	Action Owner	Action Owner progress update	Revised Target Date
Compliance Review of the Employability Scheme Arrangements	A future strategy on the Employability Scheme be developed to determine what direction the organisation is to take especially if further grants become available.	30/04/2015	30/04/2015	Henderson, Martin (Head of Risk Reduction)		
Compliance Review of the Employability Scheme Arrangements	A report be provided to the Senior Management Team and the Authority on the project and the overall outcomes of the Employability Scheme.	31/05/2015	31/05/2015	Henderson, Martin (Head of Risk Reduction)		
Station Visits	Group Managers be advised to be more assertive in their comments on Station Audit reports to address unsatisfactory performance/standards in relation to high risk/high profile areas in order that the desired outcome is achieved.	01/04/2015	01/04/2015	Scrivens, Jeff		
Station Visits	Uncompleted training areas for the RDS at Cwmbran be brought up to date.	31/03/2015	31/03/2015	Bents, David		
Station Visits	Routine tests on fire alarm systems, emergency lighting and fire extinguishers be carried out on a monthly basis in accordance with procedures.	31/03/2015	31/03/2015	Scrivens, Jeff		
Station Visits	Community Stock be held in a more secure location	31/03/2015	31/03/2015	Bents, David		

Audit/Scheme/Circular name	Action Description in Full	Original Target Date	Current due date	Action Owner	Action Owner progress update	Revised Target Date
Station Visits	The Asset List at Cwmbran Station be brought up to date.	31/03/2015	31/03/2015	Bents, David		
Station Visits	Driving licences be checked for all firefighters now overdue a check.		00/01/1900	Scrivens, Jeff		
Assurance Review of the HR Rostering System Arrangements	The reporting capabilities of the RAPS system be investigated and improved to enable reports to be produced directly from the reporting package without requiring significant input of Central Staffing time.	01/10/2015	01/10/2015	Counsell, Sue		
Assurance Review of the HR Rostering System Arrangements	The issues relating to difficulties in accessing the RAPs system from fire stations be reviewed.	01/04/2016	31/03/2016	Mitchell, Heather	To be addressed as part of the Infrastructure Project	31/03/2016
Assurance Review of the HR Rostering System Arrangements	The ability for an individual with four watches in credit to book leave for a tour be implemented as advised when the RAPS system was introduced.	01/03/2015	01/03/2015	Rose, Dewi		
Appraisal Review of the New Finance System Controls	Controls be implemented to ensure that the same officer cannot import a BACs file and release the same batch for payment without the involvement of another officer.	31/03/2015	31/03/2015	Mullan, Lisa		

Audit/Scheme/Circular name	Action Description in Full	Original Target Date	Current due date	Action Owner	Action Owner progress update	Revised Target Date
Compliance Review of the Key Financial Controls Arrangements	The Collaborative planning budget reporting tool be fully implemented, rolled out and meetings with Budget Holders be re-commenced as planned.	31/03/2015	31/03/2015	Mullan, Lisa		
Compliance Review of the Key Financial Controls Arrangements	Debt recovery in relation to sundry debtors be undertaken in a timelier manner in accordance with the Credit Control Procedures and Financial Regulations. Each Department/Station Commander be required to complete an annual check of the inventory of assets under their control and it be signed as evidence of the check and this be retained Finance Department as evidence of the check.	31/01/2015	31/01/2015	Mullan, Lisa		
Compliance Review of the Key Financial Controls Arrangements	All relevant Financial Procedures be reviewed and updated to reflect the changes as a result of the implementation of the new Finance system.	31/03/2015	31/03/2015	Mullan, Lisa		
Compliance Review of the Key Financial Controls Arrangements	Random sample checks be undertaken to check receipts to statements to support the expenditure incurred.	31/03/2015	31/05/2015	Snooks, Julie	April 1 2015 - This process has not commenced.	31/05/2015

(ii) Internal Audit Actions snapshot of progress by category

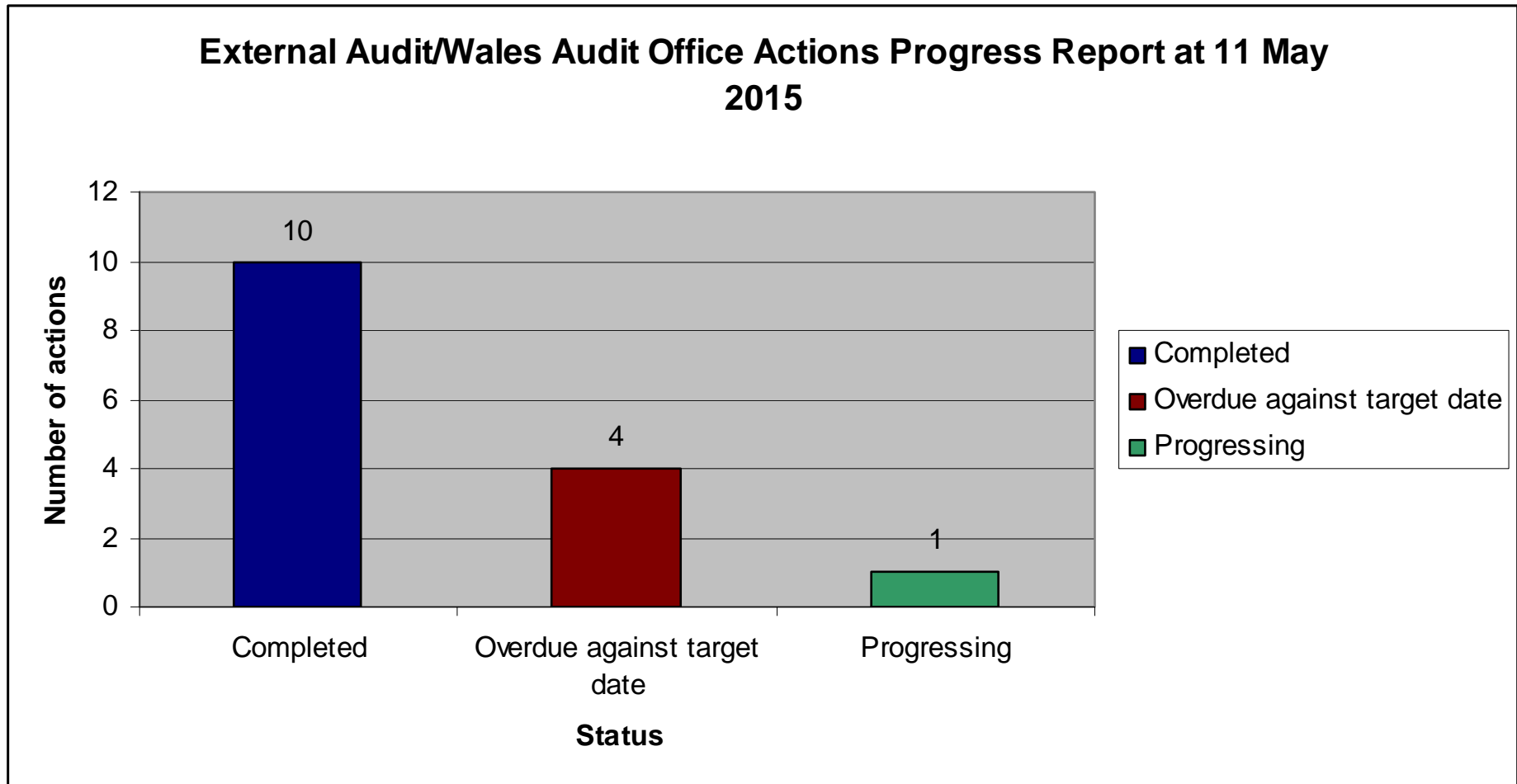


(iii) External Audit/Wales Audit Office Actions Report

Audit/Scheme/Circular name	Action Description in Full	Original Target Date	Current due date	Action Owner	Action Owner progress update	Revised Target Date
Wales Audit Office	Continue to develop corporate processes to promote public engagement, in particular: identify, define, and prioritise what public engagement activity is essential for the Authority, its partners and the public it serves; and develop a more strategic, co-ordinated and planned approach for public engagement - in order to identify risk areas, issues and topics; ascertain required resources; minimise duplication of work; and maximise impact and outcomes.	01/09/2012	31/05/2014	Chapman, Sally	April 14 - all Wales engagement and consultation strategy and toolkit agreed and endorsed by ELT. Presentation to SMT end April on proposed future direction of engagement work by Service at end of April. Will review following this meeting to see if action can be signed off July 14 - Comms strategy being led by MWW Fire and SWFRS looking at engagement element. Strategies and toolkits for each to sit under all Wales strategy now in draft form awaiting sign off	31/05/2014
Improvement Assessment	Extend the current communications strategy to include appropriate and planned public engagement activity which ties in with the Authority's improvement objectives and key priorities.	30/08/2012	31/05/2014	Chapman, Sally	April 14 - presentation to SMT to agree way forward with engagement work in line with new improvement objective scheduled for end April 14. All Wales Comms strategy approved at ELT and All Wales Comms Group for engagement and consultation work. Will do final review of action following SMT consideration to ensure action can be signed off July 14 - Comms strategy being led by MWW Fire and SWFRS looking at engagement element. Strategies and toolkits for each to sit under all Wales strategy now in draft form awaiting sign off	31/05/2014

Audit/Scheme/Circular name	Action Description in Full	Original Target Date	Current due date	Action Owner	Action Owner progress update	Revised Target Date
Information Management Review Feedback 2011	Ensure that sufficient data is held outside the recommended nine-mile limit to enable a full restoration of service information in the event of a disaster.	01/09/2012	01/09/2015	Smith, Darren	July 14 - This has been passed to the Security Risk Group for a decision. 13/04/15 - To revisited at the next Security Group	01/09/2015
Wales Audit Office - Financial Planning Assessment	Establish a clear policy around charging for services and income generation. Clearer links between improvement objectives and financial plans should be established Agree a written policy on the use of reserves	31/03/2015	31/03/2015	Barton, Chris		
Wales Audit Office - Data Quality Review	Well embedded systems produce accurate management information that is used to support improvement planning although some gaps exist in equality information.	18/03/2015	18/03/2015	Malson, Mark		

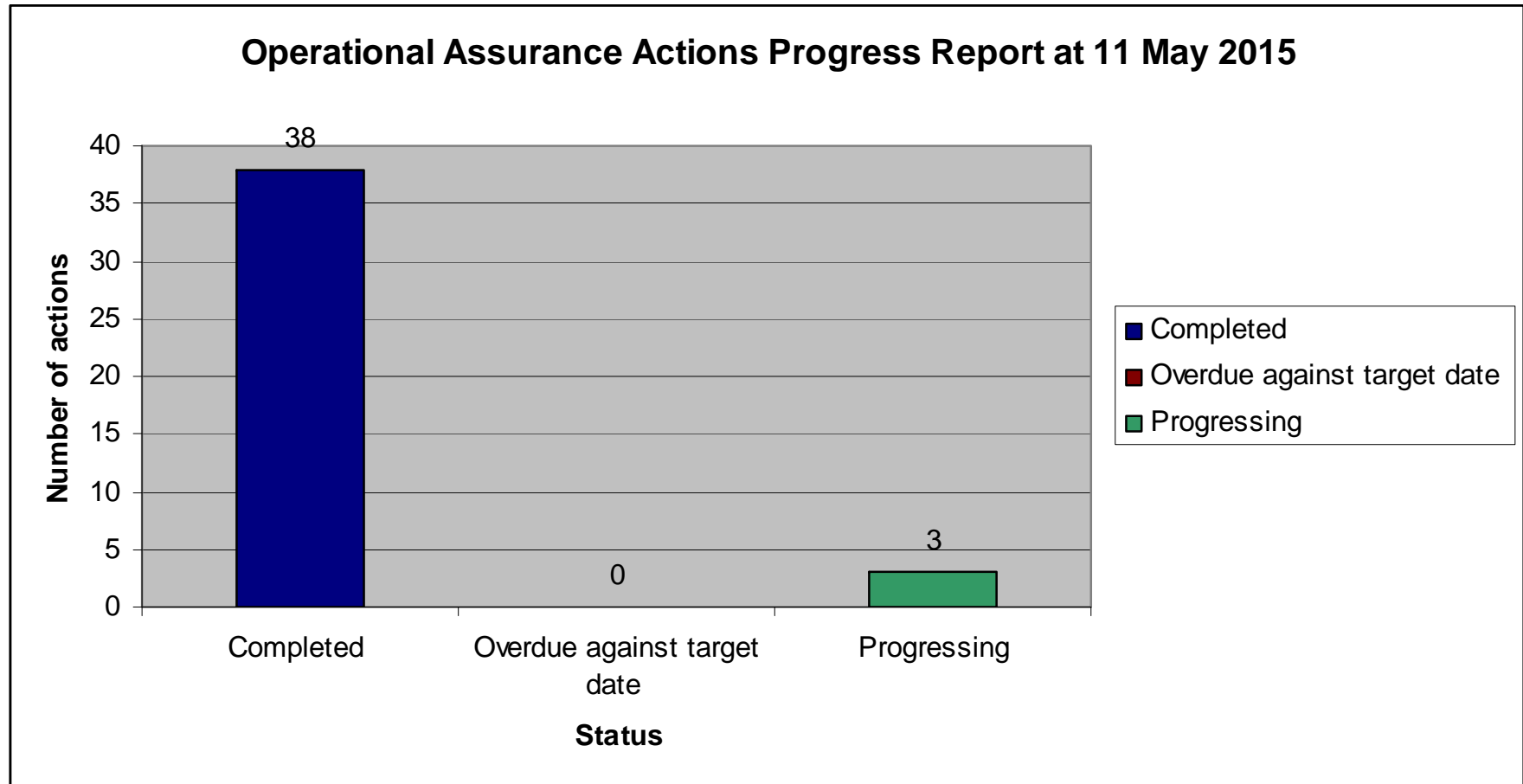
(iv) External Audit/Wales Audit Office Actions snapshot of progress



(v) Operational Assurance Actions Report

Audit/Scheme/ Circular name	Action Description in Full	Original Target Date	Current due date	Action Owner	Action Owner progress update	Revised Target Date
Ops Assurance	Review systems of trend analysis and risk prioritisation following the implementation of the new MIS	01/03/2013	30/06/2015	Kibblewhite, Alison	August 2014 - Data matching ongoing. Templates being developed for letters. Feb 2014 - Development time for 2014/15 has been depleted. Awaiting WMFRS specification for MIS to add SWFRS requirements.	30/06/2015
Ops Assurance	Review the allocation of Legislative Fire Safety resources following the introduction of the new MIS in line with the revised picture of risk.	01/03/2013	30/06/2015	Kibblewhite, Alison	August 2014 - Workbooks still not available due to ongoing data matching and development of standard letters and templates. Feb 2014 - Development time for MIS for this financial year has been depleted. Awaiting WMFRS Fire Safety workbook to add SWFRS specification.	30/06/2015
Ops Assurance	Review the tagging elements within the electronic system of work allocation to ensure authorisation is fully recorded.	01/04/2013	01/12/2015	O'Connell, Ritchie	11/08/14 Progress continues to be made in transferring premises data to the new MIS, the issues at WMFRS have been partially resolved and greater progress is being made in developing the MIS and fire safety workbook. An amended specification and feedback based on the beta version has been forwarded to WMFRS. The delays experienced have resulted from internal difficulties at WMFRS and as such were beyond our control.	01/12/2015

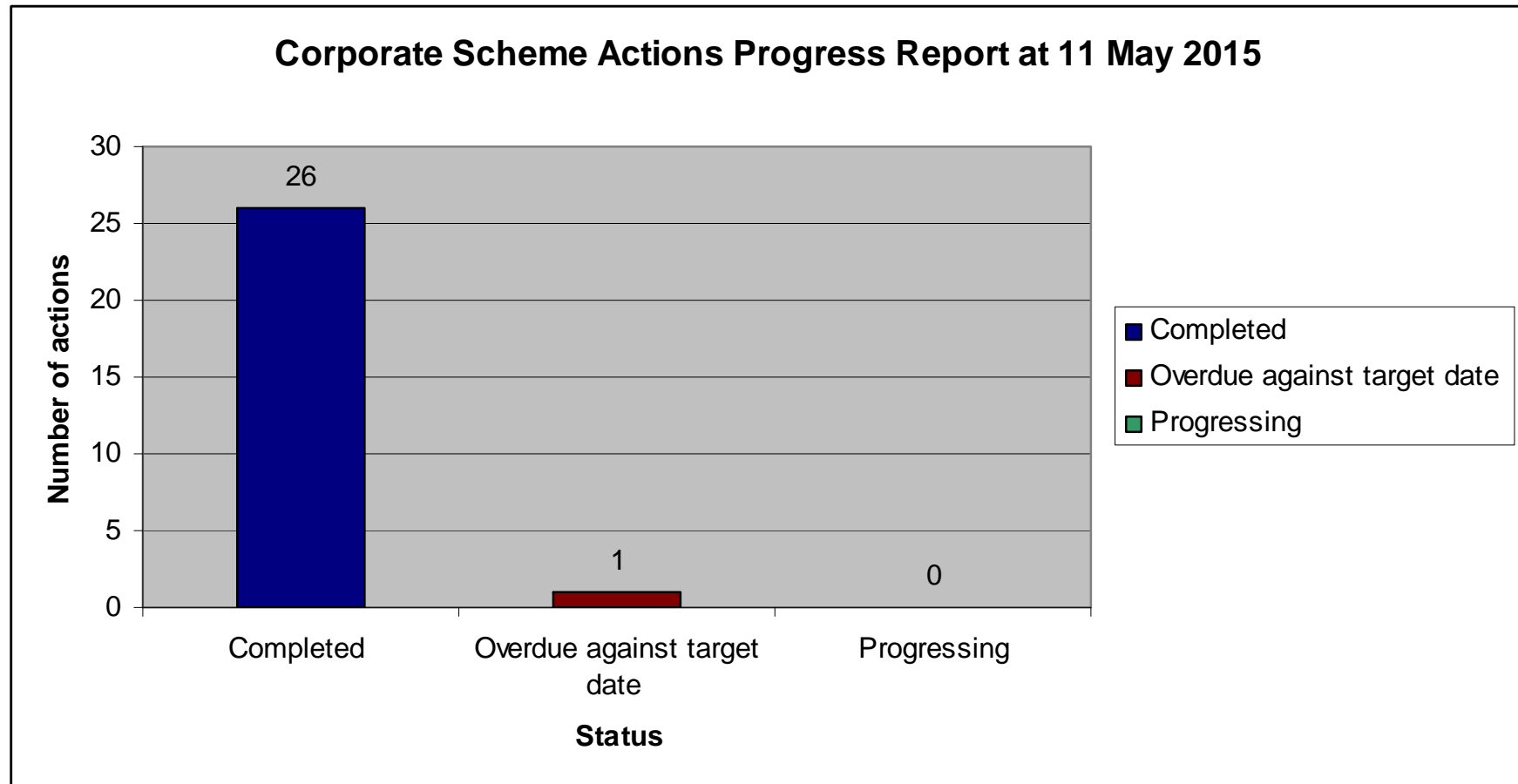
(vi) Operational Assurance Peer assessment actions snapshot of progress



(vii) Corporate Scheme Actions Report

Audit/Scheme/ Circular name	Action Description in Full	Original Target Date	Current due date	Action Owner	Action Owner progress update	Revised Target Date
Strategic Equality Plan	Promote in-house equality and diversity good practice.	01/09/2012	30/03/2015	Wood- Duffy, Carey	040814: equality was incorporated into recent domestic abuse awareness video. Based on data regarding operational applications from under-represented groups, which showed where certain groups consistently fail, videos have also been created showing how to do key elements of the selection process. Internal consultation has taken place on several policies. Active input into amending ERAs has been provided. Ongoing work with Firebreak to develop a real and meaningful monitoring form. Several Induction sessions have been undertaken. Both the Annual Equality Report and new Strategic Equality Plan are currently being drafted, with the SEP now following RBA model. We are joining the stonewall workplace index. We are joining the Time To Change Wales project (which aims to address also mental health stigma in the workplace) and an action plan has been approved by SMT.	30/03/2015

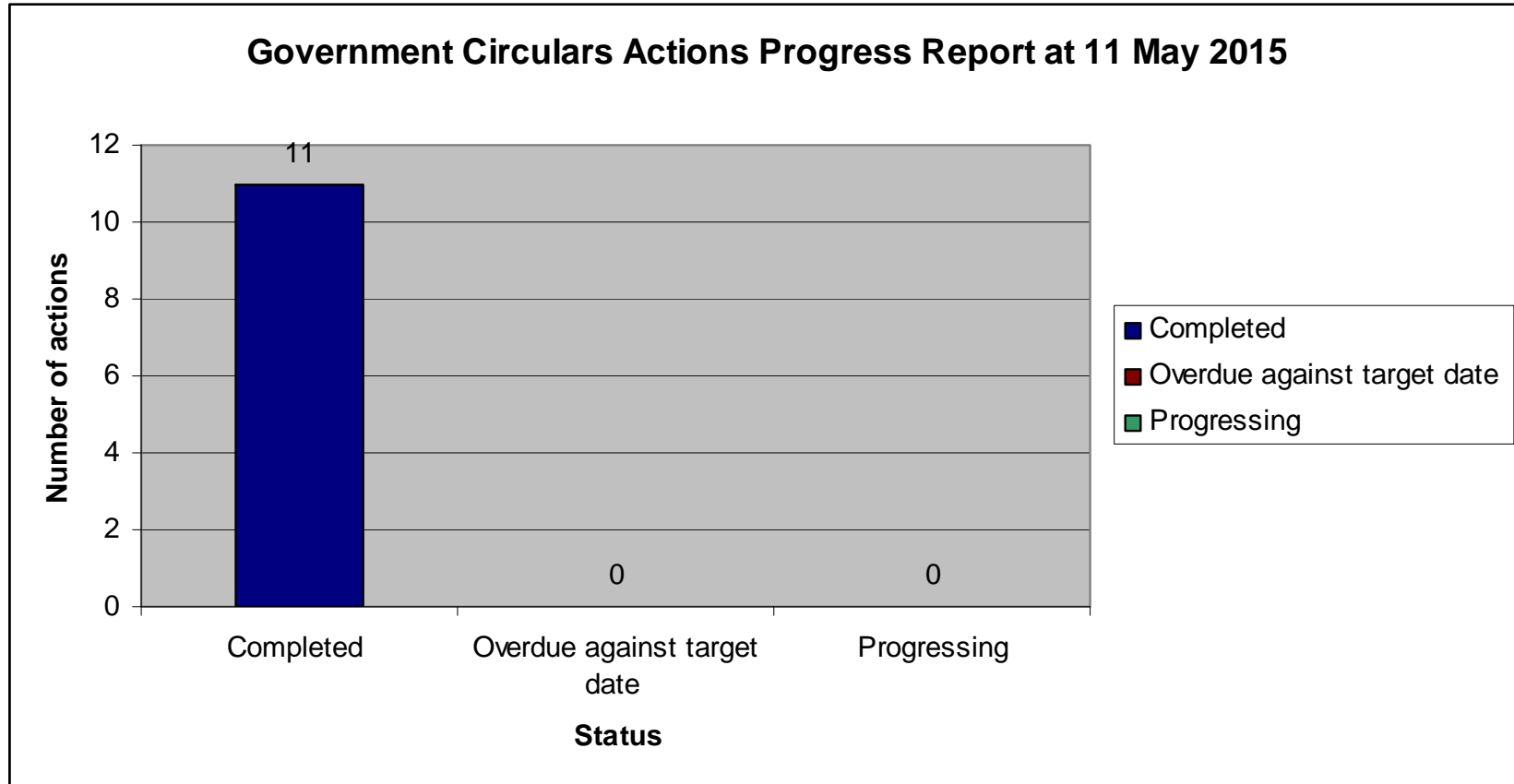
(viii) Corporate Scheme Actions snapshot of progress



(ix) **Government Circulars Action Report**

All Government circular actions have been completed.

(x) **Government Circulars Snapshot of progress**



**FORWARD WORK PROGRAMME FOR
FINANCE, AUDIT & PERFORMANCE MANAGEMENT COMMITTEE 2014/15**

Expected Date of Report	Report Name	Purpose of Piece of Work	Lead Director/ Contact Officer	Progress
Each meeting	Audit & Plan Scheme Updates	To seek Members' views upon the progress of Audit & Plan Scheme Actions	DCO Contact Officer: Steve Rossiter	On agenda
Each meeting as required	Internal Audit Progress Report & Audit Action Updates	To provide an updated position of work performed against the internal audit plan and to highlight any significant issues arising from the internal audit work performed	DCO Contact Officer: Geraint Thomas	
As required	Performance Report	To scrutinise specific issues of performance identified and referred by Fire Authority	DCO Contact Officer: Steve Rossiter	On agenda
As required	Statistics Report	To scrutinise specific statistics or trends as identified and referred by Fire Authority	Andy Thomas Contact Officer: Steve Rossiter	
As required	WAO Thematic Reviews	To advise Members of the conclusions of thematic studies and to consider the implications for the Service	DCO Contact Officer: Sally Chapman	
Following agreement of each pay award	Uniformed & Non-Uniformed Pay Awards	To advise on the agreed pay awards for the year and how these could be met from existing resources	ACO People Services/ Treasurer/DCO Contact Officer:	

Expected Date of Report	Report Name	Purpose of Piece of Work	Lead Director/ Contact Officer	Progress
			Mark Malson	
30 June 2014	Revenue Outturn	To advise on total revenue expenditure for the year against the set revenue budget following the year end and to explain variations	Treasurer/DCO Contact Officer: Geraint Thomas	Completed
30 June 2014	Capital Outturn	To advise on total capital expenditure for the year against the set capital budget following the year end and to explain variations	Treasurer/DCO Contact Officer: Geraint Thomas	Completed
30 June 2014	Statement of Accounts	To advise Members of the content of the Statement	Treasurer Contact Officer: Chris Barton/ Geraint Thomas	Completed
30 June 2014	WAO Regulatory Calendar and Fees	To outline the planned external audit coverage for the year and to seek comment and approval	DCO Contact Officer: Sally Chapman	Completed
30 June 2014	WAO Annual Improvement Report	To advise Members of the key issues emanating from the annual report and to provide an opinion on adequacy and effectiveness of the organisation and its potential to improve, its approach to risk management, control and governance processes based on the WAO work undertaken during the year, including data quality & PIs, HR work, a Framework update,	DCO Contact Officer: Sally Chapman	Completed

Expected Date of Report	Report Name	Purpose of Piece of Work	Lead Director/ Contact Officer	Progress
		whistleblowing and forward planning		
15 Sept 2014	WAO Improvement Assessment Letter 1	To receive the WAO Improvement Assessment letter 1 that will feed into the Annual Improvement Report later in the year	DCO Contact Officer: Sally Chapman	Completed
15 Sept 2014	WAO Audit of Accounting Statements (ISA 260 report)	To provide an opinion on the accuracy, adequacy and statutory compliance of the Authority's statement of accounts - for final FA determination	Treasurer Contact Officer: Chris Barton/ Geraint Thomas	Completed
15 Sept 2014	Treasury Management Outturn Report	To advise on performance against the treasury management policy and strategy following financial year end	Treasurer Contact Officer: Chris Barton/ Geraint Thomas	Completed
24 Nov 2014	Draft Improvement Objectives for 2015/16	To seek Members' approval to the Improvement Objectives being issued for publication for public consultation	DCO Contact Officer: Steve Rossiter	Completed - Approved by the FA on 29 September 2014
15 Sept 2014 24 Nov 2014	Revenue Budget Setting Report	To assist in determining the appropriate revenue budget required to meet the Service's requirements for the financial year	Treasurer/DCO Contact Officer: Chris Barton/ Sally Chapman/ Geraint Thomas	Completed

Expected Date of Report	Report Name	Purpose of Piece of Work	Lead Director/ Contact Officer	Progress
15 Sept 2014 24 Nov 2014	Capital Budget Setting Report	To assist in delivering the appropriate capital budget required to meet the Service's requirements for the financial year	Treasurer/DCO Contact Officer: Chris Barton/ Sally Chapman/ Geraint Thomas	Completed
24 Nov 2014	Treasury Management Interim Report	To update Members on treasury management activity during the year to date	Treasurer Contact Officer: Chris Barton/ Geraint Thomas	Completed
15 Sept 2014 24 Nov 2014 9 March 2015	Revenue Monitor	To provide an update on revenue expenditure against the revenue budget for the year	Treasurer/DCO Contact Officer: Geraint Thomas	Completed
15 Sept 2014 24 Nov 2014 9 March 2015	Capital Monitor	To provide an update on capital expenditure against the capital budget for the year	Treasurer/DCO Contact Officer: Geraint Thomas	Completed
24 Nov 2014 9 March 2015	WAO Improvement Assessment Letter 2	To receive the WAO Improvement Assessment Letter 2 that will feed into the Annual Improvement Report later in the year	DCO Contact Officer: Sally Chapman	Completed
15 Sept 2014 9 March 2015	Corporate Risk Register	To seek Members' views upon the Corporate Risk Register	DCO Contact Officer: Steve Rossiter	Completed

Expected Date of Report	Report Name	Purpose of Piece of Work	Lead Director/ Contact Officer	Progress
9 March 2015	Appointed Auditors Letter	To provide an opinion on adequacy and effectiveness of risk management, control and governance processes based on the work of KPMG as appointed auditors for WAO undertaken during the year for financial reporting	DCO Contact Officer: Sally Chapman	Completed
9 March 2015	Treasury Management Strategy	To seek Member approval of the treasury management policy and strategy for the following financial year	Treasurer Contact Officer: Chris Barton/ Geraint Thomas	Completed
9 March 2015	Internal Audit Programme	To outline the planned internal audit coverage for the financial year and to seek comment and approval	DCO Contact Officer: Sally Chapman/ Geraint Thomas	Completed
9 March 2015	Internal Audit Annual Report	To provide an opinion on the adequacy and effectiveness of risk management, control and governance processes based on the internal audit work undertaken during the financial year. This will support the statement of internal control.	DCO Contact Officer: Sally Chapman/ Geraint Thomas	Completed

Expected Date of Report	Report Name	Purpose of Piece of Work	Lead Director/ Contact Officer	Progress
9 March 2015	Draft annual report of the work of the FAPM Committee and the discharge of the terms of reference of the Finance, Asset & Performance Management Working Group	To consider the draft report on the annual work of the Committee before its submission to the Fire Authority and to ensure the Authority has efficient use of resources and robust procedures in place to ensure and manage this	Chair of FAPM, Chair of Working Group & DCO Contact Officer: Sally Chapman	Completed
24 Nov 2014 9 March 2015 11 May 2015	Scrutiny of Incidents Where No Smoke Alarm was Fitted or Actuated	To provide a scrutiny of incidents where no smoke alarm was fitted or actuated and a comparison with family group 4 data	ACO SD Contact Officers: Andy Thomas	Deferred
11 May 2015	Revenue Monitoring Report 2014/15	To provide an update on revenue expenditure against the revenue budget for the year	Treasurer/DCO Contact Officer: Geraint Thomas	On agenda
11 May 2015	Capital Monitoring Report 2014/15	To provide an update on capital expenditure against the capital budget for the year	Treasurer/DCO Contact Officer: Geraint Thomas	On agenda
11 May 2015	Reserves Strategy		Treasurer/DCO Contact Officer: Geraint Thomas	On agenda

Expected Date of Report	Report Name	Purpose of Piece of Work	Lead Director/ Contact Officer	Progress
11 May 2015	Report on Progress of Audit, Scheme and Circular Action Updates as at 11 May 2015			On agenda

Sally Chapman - DCO
 Andy Thomas – ACFO Service Delivery
 Chris Barton - Treasurer

Geraint Thomas - Head of Finance & Procurement
 Mark Malson - Head of Human Resources
 Steve Rossiter - Head of Service Performance & Communications

1. Presentation for FAPM & HR & Equalities Members on Shaping our Future 3
2. Apologies for Absence
3. Declarations of Interest

Members of the Fire & Rescue Authority are reminded of their personal responsibility to both verbally and in writing declare any personal and/or prejudicial interests in respect of matters contained in this agenda in accordance with the provisions of the Local Government Act 2000, the Fire & Rescue Authority's Standing Orders and the Members Code of Conduct.

4. Chairman's Announcements
5. To Receive the Minutes of:
 - Finance, Asset & Performance Management Working Group held on 19 January 2015 5
 - FAPM Meeting held on 9 March 2015 9
6. Revenue Monitoring Report 2014/15 15
7. Capital Monitoring Report 2014/15 23
8. Reserves Strategy 29
9. Report on Progress of Audit, Scheme and Circular Action Updates as at 11 May 2015 39
10. Forward Work Programme 61

At the close of the meeting Members will meet with the Wales Audit Office and Internal Auditors to discuss Service progress