

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

FIRE & RESCUE AUTHORITY SUMMONS

SOUTH WALES FIRE & RESCUE AUTHORITY

You are required to attend a meeting of the Finance, Audit and Performance Management Committee to be held on:

Monday, 25 July 2022 at 1000 hours

**In person at South Wales Fire & Rescue Service Headquarters,
Forest View Business Park, Llantrisant, CF72 8LX**

or

Remotely via Microsoft Teams - <https://bit.ly/FAPM-Committee-25-07-22>

Please ensure you join the meeting 15 minutes prior to meeting time

**Any issues please contact
01443 232000 and ask for Member Services**

A G E N D A

1. Apologies for Absence
2. Declarations of Interest

Members of the Fire & Rescue Authority are reminded of their personal responsibility to declare both orally and in writing any personal and/or prejudicial interest 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.

3. Chairperson's Announcements

4. To receive the minutes of;
- Finance, Audit & Performance Management Committee held on Monday 11 April 2022 5

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13. Forward Work Programme for Finance, Audit & Performance Management Committee 2022/2023 145
14. To consider any items of business that the Chairperson deems urgent (Part 1 or 2) 153

Signature of Monitoring Officer:



MEMBERSHIP

Councillors:

J	Morgan	Blaenau Gwent
M	Hughes	Bridgend
C	Wright	Caerphilly
B	Proctor	Cardiff
D	Isaac	Merthyr Tydfil
M	Powell	Monmouthshire
M	Al Nuaimi	Newport
D	Parkin	Rhondda Cynon Taf
S	Evans	Torfaen
I	Buckley	Vale of Glamorgan

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SOUTH WALES FIRE & RESCUE AUTHORITY
MINUTES OF THE FINANCE, AUDIT & PERFORMANCE
MANAGEMENT MEETING
HELD ON MONDAY 11 APRIL 2022 AT
IN MEETING ROOM 8 OR REMOTELY VIA STARLEAF

110. PRESENT:

Councillor	Left
S Evans (Chair)	Torfaen
D White (Deputy Chair)	Bridgend
M Colbran	Merthyr Tydfil
P Drake	Vale of Glamorgan
S Morgans	Rhondda Cynon Taff
V Smith	Monmouthshire
A Hussey	Caerphilly

APOLOGIES:

M Spencer	Newport
D De'Ath	Cardiff

ABSENT:

W Hodgins	Blaenau Gwent
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OFFICERS PRESENT:- Mr G Thomas – Temporary ACO – Director of Corporate Services, Mrs S Watkins – Deputy Monitoring Officer, Mr C Barton – Treasurer, Mrs L Mullan – T/Head of Finance, Procurement & Property, Mr S Gourlay – TIAA Internal Auditor, Ms J Morris – Audit Wales, Mr N Selwyn – Audit Wales, Mr C Rigby – Audit Wales

111. DECLARATIONS OF INTEREST

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

112. CHAIR'S ANNOUNCEMENTS

The Chair thanked all Members of the Committee and Officers for their work, diligence and support over the last municipal year.

113. MINUTES OF PREVIOUS MEETING

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

- Finance, Audit & Performance Management Scrutiny Group meeting held on 07 March, 2022

114. REPORTS FOR DECISION

114.1 INTERNAL AUDIT ANNUAL PLAN 2022/2023

The Auditor Mr S Gourlay presented the report detailing the proposed Internal Audit Annual Plan for 2022/2023, for Members approval. It was advised that the Plan was not static and is flexible to change to any emerging themes in line with approval from Members. The TIAA won the Audit tender process in March and the contract is in place for 3 years with Service provision in place to extend for a further 2 years.

RESOLVED THAT

Members approved the Internal Audit Annual Plan for 2022/2023.

114.2 AUDIT WALES ENQUIRIES TO “THOSE CHARGED WITH GOVERNANCE” – DRAFT RESPONSE

The Temporary Head of Finance, Procurement and Property presented the draft response to the Audit Wales paper on ‘Those Charged with Governance’ when approving financial statements.

RESOLVED THAT

Members confirmed the response to the Audit Wales questions, as detailed in Appendix 1.

114.3 AUDIT WALES CARBON EMISSIONS REDUCTION REPORT

The Auditor Mr Selwyn gave a presentation of the key conclusions of the Audit review into the Authority’s progress in reducing its carbon emissions and its full contribution to Wales’ Public Sector becoming carbon neutral by 2030. There are 5 recommendations that were identified and will be taken forward:

- Improve the quality of the carbon baseline.
- Review the actions in the Carbon Reduction & Biodiversity & Ecosystems Resilience Forward Plan ensuring they are SMART and focused on key risks and challenges.
- Revise the Vehicle Replacement Programme Policy and agree the Authority’s strategy for replacing diesel appliances and improving the charging infrastructure.

- Engage and involve staff in planning for carbon emissions reduction to ensure they take ownership and contribute to deliver key actions.
- Strengthen how progress in delivering actions to reduce carbon emissions and deliver against WG targets.

Members agreed that the report provided areas of good practice and constructive challenge and will continue to feed back.

The T/Director of Corporate Services advised that the number of charging points on station has increased to 11. A Sustainability Steering Group has also been set up with attendees from all Departments.

RESOLVED THAT

Members noted and accept the Audit Wales Carbon Emissions Reduction Report.

115. REPORTS FOR INFORMATION

115.1 INTERNAL AUDIT PROGRESS REPORT & AUDIT ACTION UPDATE

The Temporary Head of Finance Procurement and Property updated members on the progress being made against the Audit Plan

RESOLVED THAT

Members noted the recommendations and work completed to date.

115.2 INTERNAL AUDITORS ANNUAL REPORT YEAR ENDING 31 MARCH 2022

The Auditor presented the report that summarised the internal audit work that has been undertaken this year. He stressed that the Annual Report is currently in draft, but he is not anticipating any changes.

RESOLVED THAT

Members noted the work and overall opinion of the Internal Auditors for the financial year 2021/2022.

115.3 ANNUAL REPORT OF THE WORK OF THE FINANCE, AUDIT & PERFORMANCE MANAGEMENT COMMITTEE AND THE FINANCE, ASSET & PERFORMANCE MANAGEMENT SCRUTINY GROUP

The Head of Corporate Support presented the report on the work of the Finance, Audit and Performance Management Committee and its Scrutiny Group for the municipal year 2021/2022, providing a summary of the report. Item 3.3 in appendix 1 will be updated to this year's Audit Plan.

RESOLVED THAT

Members considered the report and resolved there were no amendments to be made to the content prior to reporting to the Fire & Rescue Authority as summary of the workload carried out by the Committee and Scrutiny Group during the municipal year.

116. FORWARD WORK PROGRAMME 2021/22

The T/Director of Corporate Services presented the Forward Work Programme.

RESOLVED THAT

Members noted the completion of the Forward Work Programme for 2020/21.

117. TO CONSIDER ANY ITEMS OF BUSINESS THAT THE CHAIR DEEMS URGENT (PART 1 OR 2)

There were no further items of business to consider that the Chair deemed urgent.

THIS REPORT IS NOT EXEMPT AND IN THE PUBLIC DOMAIN**SOUTH WALES FIRE & RESCUE AUTHORITY**AGENDA ITEM NO 5
25 JULY 2022

FINANCE, AUDIT & PERFORMANCE MANAGEMENT COMMITTEE

REPORT OF THE TEMP ASSISTANT CHIEF OFFICER CORPORATE SERVICES

REVENUE OUTTURN REPORT 2021/22**THIS REPORT IS FOR DECISION**

REPORT APPROVED BY TEMP ASSISTANT CHIEF OFFICER CORPORATE SERVICES

REPORT PRESENTED BY TEMP HEAD OF FINANCE, PROCUREMENT & PROPERTY

SUMMARY

Subject to the external audit process, this report outlines the revenue outturn position for the financial year end 2021/22 and resultant impact on reserves

RECOMMENDATIONS

The outturn position and consequent transfer to usable reserves of the revenue surplus, is received and noted.

1. BACKGROUND

- 1.1 The objective of this report is to present Members with a summary of the revenue outturn for the year ending 31 March 2022 whilst noting that the statutory accounts are subject to external audit and to this end, a final position will not be definite until the audit process is complete.
- 1.2 Appendix 1 details the annual budget, summary transactions and variance analysis, i.e. over / underspend against budget.
- 1.3 Appendix 2 charts the projected outturn position and variances reported at each FAPM committee.
- 1.4 The reserve statement at Appendix 3 presents the year end movements and position.
- 1.5 Appendices 4 and 5 detail grant funded initiatives and the impact on revenue and capital. All grant related transactions have been incorporated into the revenue outturn position so as to present a full financial picture.

2. ISSUE / PROPOSAL

- 2.1 Monitoring reports throughout the year reported an increasing underspend to FAPM committee. Since 7 March FAPM, the final under spend had risen by £1.8 million to £3.8 million.
- 2.2 The overall underspend comprises a £1.4 million against employee budgets, £935k on non-employee budgets, £264k additional income and a further £1.2 million of grant funding since initial budget setting.
- 2.3 The following narrative highlights the most significant changes since previous reporting.
- 2.3.1 Included within the £3.8 million is grant funding of £338k relating to 2020/21. This is attributable to a retrospective grant claim for COVID-19 employee costs that were incurred during 2020/21. More detail is contained in appendix 4

2.3.2 EMPLOYEE COSTS - £617k increase in underspend

Salary costs are £512k less than previously reported and we received a further £132k grant funding costs. This is largely due to vacancy factors in the service i.e. lead times in recruiting to post. Establishment figures as at March 2022 are shown below.

Establishment figures (FTE) as at March 2022

	Strength	Budgeted	-Under/+Over
WDS	776.00	792.00	-16
On Call	262.89	426.40	-163.5
Control	60.71	37.50	+23.2
Support Staff	230.40	273.46	-202.94
Fire Cadets	48.12	85.00	-36.88
Auxiliary Reserve	66.00	84.00	-18

Total Leavers & Joiners April 2021 to March 2022 (Headcount)

	Starters	Leavers
WDS	38	60
On Call	44	88
Control	0	2
Support Staff	12	24
Fire Cadets	3	3
Auxiliary Reserve	14	20
Volunteers	7	3
Total	118	200

*Includes new starters or leavers to the service, not additional contracts

The travel and subsistence costs has seen a further reduction of £55k due to the ongoing impact of Covid-19 which has resulted in reduced business mileage and accommodation claims.

Offsetting these reductions are additional ill health retirement costs of £82k.

2.3.3 PREMISES COSTS - £128k increase in underspend

A number of planned repairs and maintenance projects were unable to complete before 31st March due to contractor delays. These will be completed during 2022/23 and is the main contributor to the £67k underspend in this area.

There are reduced energy costs of £84k in both gas and LPG than previously report. Improved controls within the building management system have contributed to a £59k reduction in gas in addition to £20k reduction for LPG due to the Compartment Fire Behaviour Training (CFBT) facility being out of operation on a number of occasions during the year.

These savings have been offset by additional cleaning costs of £30k due to the continuing impact of Covid-19.

2.3.4 TRAINING COSTS - £90k increase in underspend

Training courses and activities have been reduced during 2021/22, again due to the continuing impact of the pandemic. 2022/23 will be a catch up year and investment in training is expected to return to normal levels.

2.3.5 SUPPLIES AND SERVICES - £152k increase in underspend

A number of areas have reported underspends of varying degrees of significance as follows.

A £134k of planned IT project work is largely attributable to a reduction of Support and Maintenance costs. This relates to the pacing of the roll out of Microsoft Office 365 which has affected the number of licences purchased before year end. The project will continue in 2022/23.

A £80k under spend of various support and licencing charges that were not renewed or delayed.

A further £85k was unspent on IT equipment and this was driven by departmental requests in the final quarter and compounded by supply chain issues. These goods were received in 2022/23 and the costs accounted for in that year.

£67k was budgeted against promotional activities although due to the ongoing restrictions, this was not spent.

Equipment budgets for renewal and maintenance relating to various departments, were under spent by £49k.

A change in work practices and improved environmental consciousness has led to less printing and a saving of £24k.

A number of events, including competitions and presentations, have been delayed to a later date within 2022 and has led to an underspend of £27k.

Offsetting the above under spends is a variance of £310k which is spending related external funding and grants. Income to offset this is included in income with more detail in appendix 4.

2.3.6 CONTRACTED SERVICES - £125k decrease in overspend

The largest reduction in costs of £83k is due to a reduction in the annual service charge for the CFBT facility as the contractor was unable to fulfil all obligations due to Covid-19 restrictions.

The legal consultancy budget has seen a reduction in costs of £30k since previous reporting due to less claims and prosecutions requiring support than budgeted.

In addition, anticipated Occupational Health costs were £25k less as both physiotherapy and surgical procedures have not yet resumed normal levels of activities, again as a result of the pandemic.

2.3.7 CAPITAL COSTS - £135k increase in underspend

There has been a reduction in the Minimum Revenue Provision (MRP) as a result of less capital projects being completed in 2021/22. The MRP charge is correlated to spending in the capital budget which has lessened by £1.5 million since previous reporting.

2.3.8 INCOME - £557k additional

This is largely due to additional grant funding of £523k, confirmed since previous reporting. A full breakdown of this can be found in appendix 4.

In addition, £46k has been received and used to offset associated training costs. This includes course contributions of £19k for HAZMAT training and £27k which has been utilised to offset temporary staffing roles in Cardiff Gate.

Various other ad-hoc income streams have also contributed to this position.

3. IMPLICATIONS

The unaudited net revenue budget surplus of £3.8 million will be transferred to useable reserves.

3.1 Community and Environment

Equality, Diversity and Inclusion	No
Welsh Language	No
Well-Being Of Future Generations (Wales) Act	No
Socio Economic Duty	No
Sustainability / Environment / Carbon Reduction	No
Safeguarding	No
Consultation and Communications	No
Consultation with Representative Bodies	No
Impact Assessment	No

3.2 Regulatory, Strategy and Policy

Legal	No
Financial	Yes
Procurement	No
Corporate Risk	No
Information Management	No
Data Protection / Privacy	No
Health, Safety and Wellbeing	No
Governance & Audit	Yes
Service Policy	No
National Policy	No

3.3 Resources, Assets and Delivery

Human Resources and People Development	No
Assets and Resources (Property/Fleet/ICT/Equipment)	No
Service Delivery	No
Procurement	No
Budget Revenue/Capital	Yes

4 EVALUATION & CONCLUSIONS

- 4.1 The £3.8million under spend is a result of a £77million of spend set against a £77.5million net revenue budget and £3.3million of external funding.

5 RECOMMENDATIONS

- 5.1 The outturn position and consequent transfer to usable reserves of the revenue surplus, is received and noted.

Contact Officer:	Name: Lisa Mullan Title: Temp Head of Finance, Property & Procurement	
Background Papers	Date	Source / Contact
Capital Monitoring Reports	2021/22	Temp Head of Finance, Property & Procurement
Revenue Monitoring Reports	2021/22	Temp Head of Finance, Property & Procurement

Appendices	
Appendix 1	Revenue Outturn 2021/22 (25.07.2022)
Appendix 2	Revenue Variances to Outturn 2021/22 (25.07.2022)
Appendix 3	Reserve Statement 2021/22 (25.07.2022)
Appendix 4	Grant Outturn Report 2021/22 (25.07.2022)
Appendix 5	Grant Outturn Report 2021/22 – Table (25.07.2022)

REVENUE OUTTURN 2021/22
Appendix 1
Revenue Outturn 2021/22 (25.07.2022)

SOUTH WALES FIRE & RESCUE SERVICE									
BUDGET OUTTURN 2021/22									
		Original Budget 2021/22 £	Revised Budget (vired budget) 2021/22 £	Original Revenue Grant Funding 2021/22 £	Total Revenue Budget 2021/22 £	Actual Spend at 31.03.22 £	Revenue Forecast at 31.03.22 £	Over/Under Spend Against Revised Budget	Over/Under Spend %
Employee Costs									
Salaries, NI & superann.		61,347,710	61,334,446	1,202,728	62,537,174	59,931,482	61,251,027	1,286,146	1.7%
Pensions (ill health)		945,879	945,879	0	945,879	975,072	975,072	-29,193	0.0%
Travel and Subsistence		428,000	428,000	0	428,000	220,630	241,969	186,031	0.2%
Total Employee Costs		62,721,589	62,708,325	1,202,728	63,911,053	61,127,184	62,468,069	1,442,984	1.9%
Premises Related Expenses		5,482,658	5,480,312	0	5,480,312	5,297,558	5,323,562	156,751	0.2%
Training Expenses		1,617,663	1,629,283	71,572	1,700,855	381,814	1,548,694	152,161	0.2%
Supplies & Services		4,844,733	4,851,997	816,331	5,668,328	4,246,842	5,522,377	145,951	0.2%
Transport Related Expenses		1,403,000	1,403,000	29,189	1,432,189	1,393,564	1,432,531	-342	0.0%
Third Party Payments (Contracted Services)		856,101	852,827	0	852,827	820,361	957,967	-105,140	-0.1%
Capital costs / leasing		4,686,780	4,686,780	0	4,686,780	4,101,039	4,101,274	585,506	0.8%
Contingency		0	0	0	0	0	0	0	0.0%
Total Expenditure		81,612,524	81,612,524	2,119,821	83,732,344	77,368,362	81,354,473	2,377,871	3.1%
Income									
Employee Related		-3,003,034	-3,003,034	0	-3,003,034	-2,967,183	-3,092,727	89,693	0.1%
Lease Car Contributions		-81,500	-81,500	0	-81,500	-99,467	-99,467	17,967	0.0%
Co-Location Re-imbursement		0	0	0	0	0	0	0	0.0%
Other Income		-997,901	-997,901	0	-997,901	-1,117,020	-1,154,411	156,510	0.2%
Total Income		-4,082,435	-4,082,435	0	-4,082,435	-4,183,669	-4,346,605	264,170	0.3%
NET BUDGET / FORECAST 2021/2022		77,530,089	77,530,089	2,119,821	79,649,910	73,184,693	77,007,869	2,642,041	3.4%
Local Authority Contributions		-77,530,089	-77,530,089	0	-77,530,089	-77,530,089	-77,530,089	0	0.0%
External Funding (WG)		0	0	-2,119,821	-2,119,821	-3,305,356	-3,305,356	1,185,536	1.5%
OVERALL REVENUE OVER / UNDERSPEND							3,827,577		
Key									
Overspend									
Underspend									

REVENUE OUTTURN 2021/22
Appendix 3
Reserve Statement 2021/22 (25.07.2022)

Reserve	Purpose and Control	Balance at year start	Transfers in and (out)	Balance at year end	Variations arising between budgeted and actual levels of reserves
General	To cover general financial risks including council funding, grants, inflation and interest.	-3,000,000	0	-3,000,000	
Managed under spends	To meet costs associated with rolling programmes of expenditure incomplete at year end. Controlled via routine budget monitoring procedures.	-43,646	-71,260	-114,906	Carry forward requests within revenue
Change Management	Costs of change arising from 'Shaping our 'Future' programme, investment in change projects to improve service and / or reduce spend.	-6,398,831	71,260 -3,927,577	-10,255,147	Carry forward requests transferred to Managed Under Spends Revenue underspend and transfer of annual joint control lease costs
PFI Equalisation	To meet future costs of the Training Centre PFI project	-3,683,169	179,362	-3,503,807	Final figures for 21.22
Capital Receipts	To meet costs of the capital programme. Reserve applied as receipts are generated	-129,525	-59,562 189,087	0	Fleet disposal during 21.22 Capital receipts used on capital expenditure
Joint Control Lease Reserve	To meet the lease costs over an eight year period (from 2017/18)	-400,000	100,000	-300,000	Annual Joint Control lease costs
	TOTAL	-13,655,171	-3,518,689	-17,173,860	

REVENUE OUTTURN 2021/22
Appendix 4
Grant Outturn Report 2021/22 (25.07.2022)

1. BACKGROUND

This report presents an update of the major changes and final outturn position of the grant funding since the last FAPM report in March 2022.

1. ISSUES

2.1 During 2021/22 spends across all grants totalled £2.967 million and income received was £3.305 million resulting in a net underspend of £338k being transferred to the overall revenue outturn position.

Summarised below are the areas contributable to the overall underspend:

- Anti-Social Behaviour - £5.6k overspend
- JESG - £20.4k underspend
- Covid-19 - £62.9k underspend
- FF Apprentices - £231.5k underspend
- NFCC - £12k underspend
- D20, Covid-19 & Winter Pressures - £16.9k underspend

All other grants were fully claimed in their entirety.

Since the last reporting period there have been a number of changes to individual projects as summarised below:

2.1.1 HFS STOCK - £47k decrease from forecasted overspend

The issue of home fire safety stock following referrals and home assessments has picked up momentum during the year and with the assistance of additional funding from Welsh Government to meet the department's needs and requirements, there has been no impact on the SWFRS revenue budget. Any underspends were absorbed on an All Wales basis to offset against their overspends.

2.1.2 NATIONAL RESILIENCE - £12.6k decrease from forecasted underspend

An increase in income to offset against training costs such as Confined Spaces and Chainsaw Operator courses, equipment including LCD detection units and PPE in the form of Respiratory Suits, has seen forecasted underspends decrease by £12.6k.

2.1.3 MTA - £2k decrease from forecasted overspend

Estimated salary related costs for MTA were reduced by £3k since the last report due to postponed training courses.

The delivery of ballistic helmets and overalls for the MTA team increased spends by £16.6k. These costs were offset by underspends on an All Wales basis resulting in a decrease in forecasted overspends of £2k.

2.1.4 USAR - £18k decrease from forecasted underspend

At the last report it was recorded that due to staff changes within USAR there was a forecasted underspend for SWFRS. These underspends were utilised on an All Wales basis to offset overspends in the other FRS'.

2.1.5 £488.5k – Additional income

Since last reported there has additional income of £488k, contributable to this figure are the increases and decreases as summarised below:

- HFS stock – 33k increase
- Youth - £3k increase
- Momentum - £10k decrease
- National Resilience - £312k increase
- MTA – £15k increase
- USAR – £19k decrease
- FBU secondment - £7k increase
- JESG secondment - £16k increase
- Merseyside FRS secondment - £14k increase
- Circular Economy - £20k decrease
- WAST volunteers - £2k increase
- FF Apprentices - £110k increase
- Cyber training - £1k decrease
- AFAN project - £1k increase
- D20, Covid-19 & Winter Pressures - £14k increase
- Aneurin Bevan UHB - £5k increase
- Cardiff and Vale UHB - £6k increase

3. FINANCIAL IMPLICATIONS

Expenditure and income has been included in the revenue outturn report with the overall net underspend across all grant funding being £338k.

REVENUE OUTTURN 2021/22
Appendix 5
Grant Outturn Report 2021/22 – Table (25.07.2022)

SOUTH WALES FIRE & RESCUE SERVICE REVENUE GRANT OUTTURN 2021/22												
	FIRE CRIME	HFS STOCK	YOUTH	MOMENTUM	ANTI SOCIAL BEHAVIOUR	NATIONAL RESILIENCE	MTA	USAR	FBU	JESG	AVON FRS	MERSEYSIDE FRS
Employee Costs												
Salaries, NI & superann.	24,709.96	0.00	97,850.83	0.00	33,586.52	296,850.08	79,001.85	331,571.77	49,107.53	78,944.77	58,753.70	86,223.41
Travel & Subs	0.00	0.00	845.00	0.00	0.00	5,238.21	1,101.39	7,820.16	0.00	1,794.79	580.96	2,371.22
Premises Related Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	703.21	0.00	0.00	0.00	0.00
Training Expenses	7,002.15	0.00	2,037.46	2,095.00	0.00	150,356.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies & Services	0.00	336,159.56	6,426.72	0.00	0.00	829,566.17	26,905.38	3,415.39	0.00	35.21	0.00	1,501.72
Transport Related Expenses	10,088.23	0.00	7,422.76	0.00	0.00	9,323.08	2,995.00	1,798.04	0.00	1,747.08	0.00	4,259.52
Third Party Payments (Contracted Services)	65,947.66	0.00	0.00	57,781.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditure	107,748.00	336,159.56	114,582.77	59,876.95	33,586.52	1,291,333.54	110,003.62	345,308.57	49,107.53	82,521.85	59,334.66	94,355.87
Other Income	0.00	0.00	0.00	0.00	0.00	-15,302.71	0.00	-213.13	0.00	-20,400.00	0.00	0.00
Grant Income	-107,748.00	-336,159.56	-114,582.77	-59,876.95	-28,000.00	-1,276,030.83	-110,003.62	-345,095.44	-49,107.53	-82,522.12	-59,334.66	-94,355.87
(Under)/Overspend to be transferred to Revenue	0.00	0.00	0.00	0.00	5,586.52	0.00	0.00	0.00	0.00	-20,400.27	0.00	0.00
	CIRCULAR ECONOMY	WAST VOLS	COVID-19	FF APPRENT	CYBER TRAINING	AFAN PROJECT	BEDFORD FRS	NFCC	D20, C-19 & WINTER PRESSURES	ANEURIN BEVAN UHB	CARDIFF & VALE UHB	Total
Employee Costs												
Salaries, NI & superann.	0.00	41,839.09	51,397.54	0.00	0.00	11,145.07	67,839.78	0.00	0.00	4,796.82	5,765.38	1,319,384.10
Travel & Subs	0.00	544.50	38.45	0.00	0.00	2,110.05	0.00	0.00	0.00	269.90	30.60	22,745.23
Premises Related Expenses	4,151.62	0.00	20,851.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,706.75
Training Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161,490.61
Supplies & Services	0.00	0.00	71,517.93	0.00	0.00	433.57	0.00	0.00	0.00	0.00	0.00	1,275,961.65
Transport Related Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,633.71
Third Party Payments (Contracted Services)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123,729.61
Total Expenditure	4,151.62	42,383.59	143,805.84	0.00	0.00	13,688.69	67,839.78	0.00	0.00	5,066.72	5,795.98	2,966,651.66
Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-35,915.84
Grant Income	-4,151.62	-42,383.59	-206,720.26	-231,561.43	0.00	-13,688.69	-67,839.78	-12,174.53	-16,930.00	-5,066.72	-5,795.98	-3,269,129.95
(Under)/Overspend to be transferred to Revenue	0.00	0.00	-62,914.42	-231,561.43	0.00	0.00	0.00	-12,174.53	-16,930.00	0.00	0.00	-338,394.13

** £190k Covid-19 income relates to 20/21 salary costs which were claimed for in 21/22

THIS REPORT IS NOT EXEMPT AND IN THE PUBLIC DOMAIN**SOUTH WALES FIRE & RESCUE AUTHORITY**AGENDA ITEM NO 6
25 JULY 2022

FINANCE, AUDIT & PERFORMANCE MANAGEMENT COMMITTEE

REPORT OF THE DEPUTY CHIEF OFFICER

CAPITAL OUTTURN REPORT 2021/22**THIS REPORT IS FOR DECISION**

REPORT APPROVED BY TEMP ASSISTANT CHIEF OFFICER
CORPORATE SERVICES
REPORT PRESENTED BY TEMP HEAD OF FINANCE, PROCUREMENT
& PROPERTY

SUMMARY

The following report provides the capital outturn position for the year ended 31 March 2022, the financing arrangements and the budget slippage required to complete capital schemes in 2022/23.

RECOMMENDATION

That this report is noted and Members approve the budget slippage as detailed in appendix 1.

1. BACKGROUND

- 1.1. Monitoring reports have been presented to this committee throughout the financial year to provide budget monitoring information to members for oversight and scrutiny. The latest report presented to the 7th March 2022 committee meeting.
- 1.2 Appendix 1 illustrates budget information for all approved capital investment plans. In summary, appendix 1 presents the total budget, (2020/21 slippage + 2021/22 budget) the outturn, budget over spend and slippage as £8.3 million, £2.4 million, £561k and £6.4 million respectively. A detailed narrative below, supports this position and the funding analysis provides information on how we intend to finance the investment.
- 1.3 Expenditure on capital schemes has reduced since previous reporting from £3.9 to £2.4 million which is a reduction of £1.5 million. The majority of this i.e. £985k relates to the Vehicle Replacement Programme (VRP), with smaller reductions in Equipment £54k, ICT £98k and Property schemes £273k respectively.

- 1.4 Appendix 2 details grant funded initiatives and the impact this has on the capital budget and associated funding streams.
- 1.5 The following provides a narrative explanation in support of appendix 1.

2. ISSUES

- 2.1. Appendix 1 details the level of capital expenditure approved by Members for the year. This is compared to the actual cost of capital investment and the resulting variance detailing an over/under spend position.
- 2.2. The table below illustrates the budgeted and actual capital expenditure and the funding mechanisms supporting this:-

Capital Expenditure	Budget £'000	Actual £'000	Variance £'000
Approved capital spend	4,740	1,225	3,515
20/21 Budget slippage	3,583	1,219	2,364
Total budget 2021/22	8,323	2,444	5,879
Capital Financing			
Borrowing	8,123	1,663	6,460
Revenue contribution	200	200	0
Revenue Reserves	0	0	0
Grant Funded	0	392	-392
Capital Receipts	0	189	-189
Total funding 2021/22	8,323	2,444	5,879

- 2.3. The overall underspend on budget is £5,879 and is analysed as follows:-
- £561k overspend
 - £6.4m in budget slippage into 2022/23

If approved, budget slippage will be carried into 2022/23 to complete capital projects.

2.4 Property

- 2.4.1 The final outturn is £273k less than previously forecast. This is the result of changes in a number of areas, the most significant are in the planned and preventative maintenance, £114k and on-call station, £97k headings. Variances comprise the following;

PONTYPRIDD	-55
MONMOUTH	-20

NEW INN	-6
TONYPANDY	5
WHITCHURCH	8
ON-CALL STATION PROJECT	-97
EV INFRASTRUCTURE	6
PLANNED & PREVENTATIVE MAINTENANCE	-114
TOTAL	-273

2.4.2 Pontypridd

This project was completed during the year and actual costs are less than forecast by £55k and have been confirmed by receipt of the final account. This includes £22k of retention payable in 2022/23 and brings the project overspend to £227.

2.4.3 Monmouth

The previous forecast indicated there would be estimated £20k spend for professional fees during 2021/22 to commence design work, although this has not been progressed due to other priorities for our co-location partners. The full budget has therefore been slipped into 2022/23.

2.4.4 On-call Station Project

Pacing of this project has been slower than expected leading to a variance of £97k since previous reporting. This was due to extensive surveys being carried out and design work taking longer than anticipated. The remaining budget has been slipped into 2022/23.

2.4.5 Planned & Preventative Maintenance

The £114k variance is largely down to delays within local Authority planning departments. The remaining budget has been slipped into 2022/23.

2.5 Vehicle Replacement Programme (VRP)

The outturn position for vehicles is £985k less than previously forecast. This variance is as follows;

WATER LADDERS	-1,006
VANS (LIGHT VEHICLES)	21
TOTAL	-985

2.5.1 Water Ladders

Vehicle delivery did not take place before 31 March and so the whole budget has been slipped into 2022/23. 4 out of the 8 vehicles we have been waiting for, have been delivered and

delivery of the remaining 4 is scheduled to take place 18 July which brings us up to date on the VRP programme.

2.5.2 Vans (Light Vehicles)

The £21k over spend is the result of the unbudgeted purchase of van which has been funded by Welsh Government.

2.6 Equipment

2.6.1 The outturn has decreased by £54k, due to the below projects;

RESCUE TENDER EQUIPMENT	46
STRUCTURAL KIT	15
WET WEATHER GEAR	-115
TOTAL	-54

2.6.2 Rescue Tender Equipment

£46k has been spent on items originally due for delivery in 2022/23 resulting in the variance.

2.6.3 Structural Kit

This project is now complete as the final deliveries and invoices are received since previous reporting which confirmed the spend to be £16k more than the last forecast.

2.6.4 Wet Weather Gear

Unfortunately the order was not completed before year end and so The full budget has been slipped into 2022/23, resulting in a variance of £115k since previous reporting.

2.7 ICT

2.7.1 The outturn has decreased by £98k, as follows;

WIRELESS LAN CONTROLLERS	-19k
GPS REPEATERS ON ALL STATIONS	-5
THIN CLIENT REPLACEMENT	-47
VOICE GATEWAYS REPLACEMENT	-27
TOTAL	-98

2.7.2 The above projects experienced some delays largely due to the economic and supply chain difficulties reported throughout the year. The remaining budgets have all been slipped into 2022/23.

3. FINANCIAL IMPLICATIONS

3.1. Appendix 1 illustrates capital scheme details and is supported by paragraphs 2.1 to 2.7 above.

Overall the capital budget has a net over spend of £812k and is offset by grants of £392k. The remaining difference of £420k is managed by using under spends of £251k in the first instance followed by consideration of reserve and revenue budget contributions. This is analysed as follows;

	Overspends	Underspends	Additional Funding	Variances
PENARTH		20		20
PONTYPRIDD	-227			-227
TONYPANDY	-112			-112
WHITCHURCH / USAR (grant funded)	-308		308	0
ON-CALL STATION PROJECT	-53			-53
EV INFRASTRUTURE (grant funded)	-63		63	0
VANS (LIGHT VEHICLES) (grant funded)	-21		21	0
BREATHING APPARATUS	-4			-4
STRUCTUAL KIT		124		124
GLOVES	-3			-3
RECIPROCATING SAWS		25		25
HOSE INFLATION KIT		15		15
WIRELESS LAN CONTROLLERS		7		7
PATIENT MANAGEMENT SYSTEM		60		60
END USER COMPUTER REPLACEMENT	-21			-21
TOTAL	-812	251	392	-169

3.2. Community and Environment

Equality, Diversity and Inclusion	No
Welsh Language	No
Well-Being Of Future Generations (Wales) Act	No
Socio Economic Duty	No
Sustainability / Environment / Carbon Reduction	No
Safeguarding	No
Consultation and Communications	No
Consultation with Representative Bodies	No
Impact Assessment	No

3.3. Regulatory, Strategy and Policy

Legal	No
Financial	Yes
Procurement	No
Corporate Risk	No
Information Management	No
Data Protection / Privacy	No
Health, Safety and Wellbeing	No
Governance & Audit	No

Service Policy	No
National Policy	No

3.4. Resources, Assets and Delivery

Human Resources and People Development	No
Assets and Resources (Property/Fleet/ICT/Equipment)	No
Service Delivery	No
Procurement	No
Budget Revenue/Capital	Yes

4. RECOMMENDATION

- 4.1 That this report is noted and Members approve the budget slippage as detailed in appendix 1.

Contact Officer:	Name: Lisa Mullan Title: Temp Head of Finance, Property & Procurement	
Background Papers	Date	Source / Contact
Capital Monitoring Reports	2021/22	Temp Head of Finance, Property & Procurement
Revenue Monitoring Reports	2021/22	Temp Head of Finance, Property & Procurement

GRANT MONITORING 2021/22 – CAPITAL
Appendix 2

	NATIONAL RESILIENCE
Vehicle	
<i>Vans/Light Vehicles</i>	21
Property	
<i>USAR property development</i>	308,000
<i>Electric Vehicle chargers</i>	63,000
Income	-392,000
(Under)/Overspend	-392,021

2022 Audit Plan – South Wales Fire and Rescue Authority

Audit year: 2021-22

Date issued: April 2022

Document reference: 2906A2-22

This document has been prepared as part of work performed in accordance with statutory functions.

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Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

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2022 Audit Plan

About this document

- 1 This document sets out the work I plan to undertake during 2022 to discharge my statutory responsibilities as your external auditor and to fulfil my obligations under the Code of Audit Practice.

My duties

- 2 I complete work each year to meet the following duties.

Audit of financial statements

- 3 Each year I audit South Wales Fire and Rescue Authority's (the Authority) financial statements to make sure that public money is being properly accounted for.

Value for money

- 4 The Authority has to put in place arrangements to get value for money for the resources it uses, and I have to be satisfied that it has done this.

Continuous improvement

- 5 Under the Local Government (Wales) Measure 2009 (the Measure) the Authority has to put in place arrangements to make continuous improvements, including related plans and reports, and the Auditor General has to assess whether the Authority is likely to (or has) met these requirements.

Sustainable development principle

- 6 The Authority needs to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General must assess the extent to which they are doing this.

Impact of COVID-19

- 7 The COVID-19 pandemic has had an unprecedented impact on the United Kingdom and the work of public sector organisations.
- 8 While Wales is currently at Coronavirus Alert Level 0, Audit Wales will continue to monitor the position and will discuss the implications of any changes in the position with your officers.

Audit of financial statements

- 9 It is my responsibility to issue a certificate and report on the financial statements. This includes:
 - an opinion on the on the 'truth and fairness' of the Authority's financial statements (including the Firefighter's Pension Fund Account) for the financial year ended 31 March 2022; and
 - an assessment as to whether the Authority's Narrative Report and Annual Governance Statement is prepared in line with the CIPFA Code and relevant guidance and is consistent with the financial statements and with my knowledge of the Authority.
- 10 In addition to my responsibilities for auditing the Authority's financial statements, I also have responsibility for responding to questions and objections about the accounts from local electors (additional fees will be charged for this work, if necessary).
- 11 I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. The levels at which I judge such misstatements to be material will be reported to the Fire and Rescue Authority prior to completion of the audit.
- 12 Any misstatements below a trivial level (set at 5% of materiality), I judge as not requiring consideration by those charged with governance and therefore will not report them.
- 13 There have been no limitations impose on me in planning the scope of this audit.
- 14 I will also report by exception on a number of matters which are set out in more detail in our [Statement of Responsibilities](#), along with further information about my work.

Audit of financial statements risks

- 15 The following table sets out the significant risks I have identified for the audit of the Authority.

Exhibit 1: financial statement audit risks

This table summarises the key financial statement audit risks identified at the planning stage of the audit.

Audit risk	Proposed audit response
Significant risks	
<p>Management Override</p> <p>The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk.</p>	<p>My audit team will:</p> <ul style="list-style-type: none"> • test the appropriateness of journal entries and other adjustments made in preparing the financial statements; • review accounting estimates for biases; and • evaluate the rationale for any significant transactions outside the normal course of business.
Other audit risks	
<p>Asset valuations</p> <p>In light of the COVID restrictions that were in place throughout 2021-22 and uncertainties over market values for assets since the start of the pandemic, there is a risk that the carrying value of assets reported in the accounts may be materially different to the current value of assets as at 31 March 2022.</p> <p>This may be the case where assets have been valued on a rolling basis and not as at the financial year end.</p>	<p>My audit team will seek to confirm that valuations carried out earlier than as at 31 March 2022 are not materially different to the current value of assets as at the year end.</p>

McCloud judgement – immediate detriment cases

The Authority is currently reviewing the impact of the UK Government’s remedy for the McCloud judgement on pension benefits owed to retired members and those about to retire.

Whilst accounting for any payments made is relatively straightforward, the Authority is considering the potential legal, tax and funding implications of making payments.

My audit team will review the latest position during the audit and confirm that any transactions recognised, and disclosures made in the financial statements are appropriate and consistent with legislation and guidance.

Performance audit

- 16 In addition to my Audit of Financial Statements I also carry out a programme of performance audit work to discharge my duties as Auditor General as set out in paragraphs 4 and 6 in relation to value for money and sustainable development.
- 17 In response to the pandemic, I adopted a flexible approach to my performance audit work both in terms of topic coverage and methodology. This enabled me to respond to the fast-moving external environment and provide more real-time feedback in a range of formats. For 2022-23, I intend to continue this approach to help enable my work to be responsive and timely, and where possible to share learning more quickly.
- 18 During 2020-21, I consulted public bodies and other stakeholders on how I will approach my duties in respect of the Well-being of Future Generations (Wales) Act 2015 from 2020-2025.
- 19 In March 2021, I wrote to the public bodies designated under the Act setting out my intentions, which include a). carrying out specific examinations of how public bodies have set their well-being objectives and b). integrating my sustainable development principle examinations of steps to meet well-being objectives with my national and local audit programmes.
- 20 The examination of steps to meet well-being objectives will be conducted as part of work set out in this audit plan and successive audit plans, leading up to my statutory report under the Act in 2025.
- 21 For 2022-23 my performance audit work at the Authority is set out below.

Exhibit 2: Performance Audit Programme 2022-23

This table summarises the performance audit programme for 2022-23

Performance audit programme	Brief description
Local Government Measure 2009	Audit of Improvement Plan and assessment of performance.
Value for Money review/thematic review	Further details to follow on conclusion of consultation

- 22 In March 2022, I will be publishing a consultation inviting views to inform our future audit work programme for 2022-23 and beyond. In particular, it considers topics that may be taken forward through our national value for money examinations and studies and/or through local audit work across multiple NHS, central government and local government bodies. As we develop and deliver our future work programme, we will be putting into practice key themes in our new five-year strategy, namely:
- the delivery of a strategic, dynamic, and high-quality audit programme; supported by
 - a targeted and impactful approach to communicating and influencing.
- 23 The possible areas of focus for future audit work that we set out in the consultation were framed in the context of three key themes from our [Picture of Public Services](#) analysis in autumn 2021, namely: a changing world; the ongoing pandemic; and transforming service delivery. We also invited views on possible areas for follow-up work.
- 24 We will provide updates on the performance audit programme through our regular updates to officers and the Financial, Performance and Audit Committee.

Statutory audit functions

- 25 In addition to the audit of the accounts, I have statutory responsibilities to receive questions and objections to the accounts from local electors. These responsibilities are set out in the Public Audit (Wales) Act 2004:
- Section 30 Inspection of documents and questions at audit; and
 - Section 31 Right to make objections at audit.
- 26 As this work is reactive, I have made no allowance in the fee table below. If I do receive questions or objections, I will discuss potential audit fees at the time.

Fee, audit team and timetable

- 27 My fees and planned timescales for completion of the audit are based on the following assumptions:
- the financial statements are provided in accordance with a timescale to be agreed taking into account the impact of COVID-19, to the quality expected and have been subject to a robust quality assurance review;
 - information provided to support the financial statements is in accordance with the agreed audit deliverables document;
 - appropriate accommodation and facilities are provided to enable my audit team to deliver the audit in an efficient manner;
 - all appropriate officials will be available during the audit;
 - you have all the necessary controls and checks in place to enable the Responsible Financial Officer to provide all the assurances that I require in the Letter of Representation addressed to me; and
 - Internal Audit's planned programme of work is complete and management has responded to issues that may have affected the financial statements.
- 28 If I do receive questions or objections, I will discuss potential audit fees at the time.

Fee

- 29 As set out in our Fee Scheme 2022-23 our fee rates for 2022-23 have increased by 3.7% as a result of the need to continually invest in audit quality and in response to increasing cost pressures.
- 30 The estimated fee for 2022 is set out in **Exhibit 3**. This represents a 3.9% increase compared to your actual 2021 fee.

Exhibit 3: audit fee

This table sets out the proposed audit fee for 2022, by area of audit work, alongside the actual audit fee for last year.

Audit area	Proposed fee (£) ¹	Actual fee last year (£)
Audit of accounts ²	59,084	57,022
Performance audit work ³	16,051	15,295
Total fee	75,135	72,317

¹ Notes: The fees shown in this document are exclusive of VAT, which is not charged to you.

² Payable November 2021 to October 2022.

³ Payable April 2022 to March 2023.

- 31 Planning will be ongoing, and changes to my programme of audit work, and therefore my fee, may be required if any key new risks emerge. I shall make no changes without first discussing them with the Authority.
- 32 Further information can be found in my [Fee Scheme 2022-23](#).

Audit team

- 33 The main members of my team, together with their contact details, are summarised in **Exhibit 4**.

Exhibit 4: my audit team

This table lists the members of the local audit team and their contact details.

Name	Role	Contact number	E-mail address
Derwyn Owen	Engagement Director	02920 320651	derwyn.owen@audit.wales
Gillian Gillett	Audit Manager (Financial Audit)	02920 829305	gillian.gillett@audit.wales
Nick Selwyn	Audit Manager (Performance Audit)	09220 320612	nick.selwyn@audit.wales

- 34 We can confirm that team members are all independent of you and your officers.

Timetable

- 35 The key milestones for the work set out in this plan are shown in **Exhibit 5**.
- 36 The Public Audit (Wales) Act 2004 provides electors with the right to ask questions and to make objections to the Authority's accounts to the Auditor General. The rights to ask questions and make objections at audit are linked to electors' rights to inspect the accounts that are also set out in the 2004 Act.

Exhibit 5: audit timetable

Planned output	Work undertaken	Report finalised
2022 Audit Plan	February – March 2022	March 2022
Audit of Financial statements work: <ul style="list-style-type: none"> • Audit of Financial Statements Report • Opinion on Financial Statements • Financial Accounts Memorandum 	February – July 2022	July 2022 (tbc) July 2022 (tbc) September 2022
Performance audit work: <ul style="list-style-type: none"> • Local Government Measure 2009 • Local value for money review 	Timescales for individual projects will be discussed with the Authority and detailed within the specific project briefings produced for each piece of work.	
Annual Audit Summary	Not applicable	December 2022



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We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

THIS REPORT IS NOT EXEMPT AND IN THE PUBLIC DOMAIN**SOUTH WALES FIRE & RESCUE AUTHORITY**AGENDA ITEM NO 7
25 JULY 2022

FINANCE, AUDIT & PERFORMANCE MANAGEMENT COMMITTEE

REPORT OF THE TREASURER

STATEMENT OF ACCOUNTS 2021/22**THIS REPORT IS FOR DECISION**REPORT APPROVED BY TEMP ASSISTANT CHIEF CORPORATE SERVICES
REPORT PRESENTED BY TEMP HEAD OF FINANCE, PROCUREMENT
PROPERTY**SUMMARY**

The Appointed Auditor is required to give his opinion on the financial statements for the year ended 31 March 2022. This report considers the statutory ISA260 report, the final audited statement of accounts and the letter of representation.

As the audit concludes, the documents currently being finalised will be circulated to Members electronically prior to FAPM meeting.

RECOMMENDATIONS

That Members receive the ISA 260 report of the Appointed Auditor and note the letter of representation contained therein.

That Members note the audited Statement of Accounts (provided electronically).

1. BACKGROUND

- 1.1 The Treasurer to the South Wales Fire & Rescue Authority is responsible for the preparation of the statutory financial statements and information contained within the annual Statement of Account according to accepted accounting practices.
- 1.2 The Auditor General is also required to give an opinion on whether the financial statements of the Authority and the Fire Fighters Pension Fund

Account give a true and fair view of the financial position as at 31 March 2022, and its income and expenditure for the year then ended.

2. ISSUE

- 2.1 The Treasurer approved the draft Statement of Accounts for 2021/22 on 31 May 2022, and these have been subject to the external audit process during June and July.
- 2.2 The audit has now been substantially completed by Audit Wales (AW) as the appointed auditors and their statutory ISA 260 report is finalised and attached for Members to receive. This is the final audit of accounts report and is where the auditors' draw attention to corrected and uncorrected misstatements in addition to areas of uncertainty and risk as part of their reporting to 'those charged with governance'.
- 2.3 The audited Statement of Accounts will be published on the Authority's website following FAPM approval and Chair, Treasurer, Chief Fire Officer and Auditor endorsement.
- 2.4 The overall opinion of the auditor is favourable and their intention is to issue an 'unqualified' audit report. The alternative is a 'qualified' audit opinion which is when the auditor has material concerns about aspects of the accounts, although this does not apply. The unqualified opinion is in no small measure down to the significant amount of work undertaken by the accountancy staff of the Fire & Rescue Service, together with support from the AW team.
- 2.5 It is normal practice for the Auditor to require a letter of representation from the Authority. A draft of this letter is contained within the ISA 260 report and certified by the Treasurer and Chair of the Fire Authority.

3. FINANCIAL IMPLICATIONS

- 3.1 Whilst there have been changes made to the draft financial statements, these do not affect the overall financial position of the Fire & Rescue Authority and as a result there are no financial implications arising directly from this report.

4. RECOMMENDATIONS

- 4.1 That Members receive the ISA260 report of the Appointed Auditor and note the letter of representation contained therein.
- 4.2 That Members note the audited Statement of Accounts (provided electronically).

Contact Officer:	Lisa Mullan, Temp Head of Finance, Procurement & Property
Background Papers	Statement of Accounts 2021-22 AW ISA260 Report Proposed Report of the Auditor General to the South Wales Fire & Authority Letter of Representation

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AGENDA ITEM NO 7

Appendix 3 – Audited Statement of Accounts 2021/22

-

Report attached seperately

Presenting Officer: L.Mullan, T/Head of Finance, Procurement & Property

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Audit of Accounts Report – South Wales Fire and Rescue Authority

Audit year: 2021-22

Date issued: July 2022

Document reference: 3066A2022

This document has been prepared as part of work performed in accordance with statutory functions.

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Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

Contents

We intend to issue an unqualified audit report on your Accounts. There are some issues to report to you prior to their approval.

Audit of Accounts Report

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Audit of Accounts Report

Introduction

- 1 We summarise the main findings from our audit of your 2021-22 accounts in this report.
- 2 We have already discussed these issues with Treasurer and his team.
- 3 Auditors can never give complete assurance that accounts are correctly stated. Instead, we work to a level of 'materiality'. This level of materiality is set to try to identify and correct misstatements that might otherwise cause a user of the accounts into being misled.
- 4 We set this level at £2.2 million for this year's audit of the accounts and £0.57m for the Fire Fighters Pension Fund.
- 5 There are some areas of the accounts that may be of more importance to the reader and we have set a lower materiality level for these, as follows:
 - Senior Officer remuneration - £1,000
 - Senior Officer/Member Related Party Transactions - £1,000
- 6 We have now substantially completed this year's audit.
- 7 In our professional view, we have complied with the ethical standards that apply to our work; remain independent of yourselves; and our objectivity has not been compromised in any way. There are no relationships between ourselves and yourselves that we believe could undermine our objectivity and independence.

Impact of COVID-19 on this year's audit

- 8 The COVID-19 pandemic has had a continuing impact on how our audit has been conducted. We summarise in **Exhibit 1** the main impacts. Other than where we specifically make recommendations, the detail in **Exhibit 1** is provided for information purposes only to help you understand the impact of the COVID-19 pandemic on this year's audit process.

Exhibit 1 – impact of COVID-19 on this year’s audit

Timetable	<ul style="list-style-type: none"> We received the draft accounts on 1 June 2022 as planned. This is in line with last year and with regulatory deadlines. The Finance, Audit and Performance Management Committee (FAPM) is due to consider and approve the audited statement of accounts on 25 July 2022 We expect your audit report to be signed on 26 July 2022.
Audit evidence	<ul style="list-style-type: none"> As in previous years, our audit of the financial statements was undertaken remotely. Authority officers effectively supported us in this by continuing to provide us with appropriate and timely information in electronic format to inform our audit. Officers were available by video-conferencing for discussions which enabled the audit team to correspond effectively with officers throughout the audit.

Proposed audit opinion

- 9 We intend to issue an unqualified audit opinion on this year’s accounts once you have provided us with a Letter of Representation based on that set out in **Appendix 1**. The Letter of Representation contains certain confirmations we are required to obtain from you under auditing standards.
- 10 We issue a ‘qualified’ audit opinion where we have material concerns about some aspects of your accounts; otherwise we issue an unqualified opinion.
- 11 Our proposed audit report is set out in **Appendix 2**.

Significant issues arising from the audit

Uncorrected misstatements

- 12 There are no misstatements identified in the accounts, which remain uncorrected.

Corrected misstatements

- 13 There were initially misstatements and disclosure errors in the draft accounts that have now been corrected by management and have no impact on the Authority’s reported net expenditure. However, we believe that these should be drawn to your attention and they are set out with explanations in **Appendix 3**.

Other significant issues arising from the audit

- 14 In the course of the audit, we consider a number of matters relating to the accounts and report any significant issues arising to you. There were **no** issues arising in these areas this year.

Recommendations

- 15 Following the audit certification by the Auditor General, we will continue to work with the Authority's finance team to further improve the accounts production process for 2022-23.

Appendix 1

Final Letter of Representation

South Wales Fire and Rescue Authority Letterhead

Auditor General for Wales
Wales Audit Office
24 Cathedral Road
Cardiff
CF11 9LJ

25 July 2022

Representations regarding the 2021-22 financial statements

This letter is provided in connection with your audit of the financial statements of South Wales Fire and Rescue Authority and South Wales Fire and Rescue Authority Firefighters Pension Fund for the year ended 31 March 2022 for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

Management representations

Responsibilities

We have fulfilled our responsibilities for:

- the preparation of the financial statements in accordance with legislative requirements and the CIPFA Code of Practice on Local Authority Accounting in the UK 2021-22; in particular the financial statements give a true and fair view in accordance therewith;
- the design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

Information provided

We have provided you with:

- full access to:
 - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;

- additional information that you have requested from us for the purpose of the audit; and
- unrestricted access to staff from whom you determined it necessary to obtain audit evidence;
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- our knowledge of fraud or suspected fraud that we are aware of and that affects South Wales Fire and Rescue Authority and South Wales Fire Authority Firefighters Pension Fund and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements;
- the identity of all related parties and all the related party relationships and transactions of which we are aware.

Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. The effects of uncorrected misstatements identified during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Representations by the Finance, Audit and Performance Management Committee

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by the Finance, Audit and Performance Management Committee on 25 July 2022.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Signed by:

Treasurer

Chair of the Fire Authority

Date: 25 July 2022

Date: 25 July 2022

Appendix 2

Proposed Audit Report

The independent auditor's report of the Auditor General for Wales to the members of South Wales Fire and Rescue Authority

Opinion on financial statements

I have audited the financial statements of:

- South Wales Fire and Rescue Authority;
- South Wales Fire and Rescue Authority Firefighters Pension Fund

for the year ended 31 March 2022 under the Public Audit (Wales) Act 2004.

South Wales Fire and Rescue Authority's financial statements comprise the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Movement in Reserves Statement, the Cash Flow Statement and the related notes, including a summary of significant accounting policies.

The Firefighters Pension Fund Accounts comprise the Fund Account and Net Assets Statement and related notes.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22.

In my opinion the financial statements:

- give a true and fair view of the financial position of South Wales Fire and Rescue Authority and the South Wales Fire and Rescue Authority Firefighters Pension Fund as at 31 March 2022 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22.

Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the South Wales Fire and Rescue Authority in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these

requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

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

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the South Wales Fire and Rescue Authority and the South Wales Fire and Rescue Authority Firefighters Pension Fund's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Responsible Financial Officer is responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Report on other requirements

Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and the Narrative Report has been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22;

- The information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and the Annual Governance Statement has been prepared in accordance with guidance.

Matters on which I report by exception

In the light of the knowledge and understanding of South Wales Fire and Rescue Authority and the South Wales Fire and Rescue Authority Firefighters Pension Fund and its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report or the Annual Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

Responsibilities

Responsibilities of the responsible financial officer for the financial statements

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the responsible financial officer is responsible for the preparation of the statement of accounts, which give a true and fair view, and for such internal control as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the statement of accounts, the responsible financial officer is responsible for assessing the South Wales Fire and Rescue Authority and the South Wales Fire and Rescue Authority Firefighters Pension Fund'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 deemed inappropriate.

Auditor's responsibilities for the audit of the financial statements

My 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 my 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- enquiring of management and those charged with governance, including obtaining and reviewing supporting documentation relating to South Wales Fire and Rescue Authority and the South Wales Fire and Rescue Authority Firefighters Pension Fund's policies and procedures concerned with:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, posting of unusual journals;
- obtaining an understanding of South Wales Fire and Rescue Authority and South Wales Fire and Rescue Authority Firefighters Pension Fund's framework of authority as well as other legal and regulatory frameworks that South Wales Fire and Rescue Authority and South Wales Fire and Rescue Authority Firefighters Pension Fund operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of South Wales Fire and Rescue Authority and South Wales Fire and Rescue Authority Firefighters Pension Fund.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Finance, Audit and Performance Management Committee about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Fire and Rescue Authority;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential

bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the South Wales Fire and Rescue Authority's and South Wales Fire and Rescue Authority Firefighter's Pension Fund's controls, and the nature, timing and extent of the audit procedures performed.

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

Certificate of completion of audit

I certify that I have completed the audit of the accounts of South Wales Fire and Rescue Authority and the South Wales Fire and Rescue Authority Firefighters Pension Fund in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

Ann-Marie Harkin
For and On Behalf of the Auditor General for Wales
26 July 2022

24 Cathedral Road
Cardiff
CF11 9LJ

Appendix 3

Summary of Corrections Made

During our audit, we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention due to their relevance to your responsibilities over the financial reporting process.

Exhibit 3: summary of corrections made

Value of correction	Nature of correction	Reason for correction
£627,000 £nil impact on disclosed net expenditure	<p>Note 19 Revaluation Reserve Impairments/revaluation losses that had previously been charged to the CIES had not been reversed by revaluation gains in 2021-22. All revaluation gains had been incorrectly credited to the revaluation reserve. There were corresponding adjustments in the CIES and MiRS.</p>	To account for revaluation movements in line with the Code.

There have also been a number of minor amendments and disclosure updates as a result of our work.



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We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

THIS REPORT IS NOT EXEMPT AND IN THE PUBLIC DOMAIN**SOUTH WALES FIRE & RESCUE AUTHORITY**AGENDA ITEM NO 8
25 JULY 2022

FINANCE, AUDIT & PERFORMANCE MANAGEMENT COMMITTEE

REPORT OF THE TEMP ACO CORPORATE SERVICES

INTERNAL AUDIT PROGRESS REPORT & AUDIT ACTION UPDATE**THIS REPORT IS FOR INFORMATION**REPORT APPROVED BY TEMP ACO CORPORATE SERVICES
REPORT PRESENTED BY TEMP HEAD OF FINANCE, PROCUREMENT &
PROPERTY**SUMMARY**

This report updates Members upon progress being made against the Internal Audit Plan 2022/2023.

RECOMMENDATIONS

Members are asked to note internal audit recommendations and work completed to date on the Internal Audit Annual Plan 2022/2023.

1. BACKGROUND

- 1.1 TIAA Limited have been appointed as the Authority's Internal Auditors to undertake work covered in the Internal Audit Plan 2022/2023. The plan was approved by the FAPM Committee on 11 April 2022.
- 1.2 As previously agreed, all audit reports with an assurance level of limited or no assurance will be provided in full. Recommendations only will be provided for reports with an assurance level of substantial or reasonable.

2. ISSUES

- 2.1 The areas of internal audit reviews within the Annual Plan were completed with 2 final report being issued:-
 - **Mitigating Controls**
 - **Station Visits**

The Summary Internal Audit Progress Report written by TIAA limited is attached as Appendix 3.

2.2 Mitigating Controls

2.2.1 The review assessed the quality and accuracy of the information provided to the Authority for providing assurance. Four risks were selected from strategic risks and business plan risks and the effectiveness of the identified assurance reviewed. The risks considered were:

- 210 Equality & Diversity;
- 211 Health & Wellbeing;
- 220 High Rise; and,
- 190 Terrorism.

2.2.2 South Wales Fire and Rescue Service has an effective system for recording and managing risk through the Business Management Information System (BMIS) which links risk management to business planning and operational activity.

2.2.3 Evidence was provided to confirm that responsibility for management of risks was in place and the Control Risk Tasks aligned to each risk were being progressed as described.

2.2.4 No Urgent (Priority 1) or Important (Priority 2) recommendations were identified.

2.3 Station Visits

2.3.1 The review considered the arrangements for undertaking stations visits. This included the arrangements for determining the content of the audits performed, prioritisation and delivery of the programme, monitoring and reporting of outcomes and ensuring findings are acted upon and lessons learned.

2.3.2 The Audit Service is an established process that has evolved over time and through identification of common issues and consultation with other departments.

2.3.3 An annual programme of audits is undertaken that has continued during the pandemic.

2.3.4 A means of tracking recommendations and actions needs to be developed and this can be achieved through BMIS.

3. IMPLICATIONS

3.1 Community and Environment

Equality, Diversity and Inclusion	No
Welsh Language	No
Wellbeing of Future Generations (Wales) Act 2015	No
Socio Economic Duty	No
Sustainability/Environment/Carbon Reduction	No
Safeguarding	No
Consultation and Communications	No
Consultation with Representative Bodies	No
Impact Assessment	No

3.2 Regulatory, Strategy and Policy

Legal	No	Data Protection / Privacy	No
Financial	No	Health, Safety and Wellbeing	No
Procurement	No	Governance & Audit	No
Corporate Risk	No	Service Policy	Yes
Information Management	No	National Policy	No

3.3 Resources, Assets and Delivery

Human Resource and People Development	Yes
Assets and Resources (Property/Fleet/ICT/Equipment)	Yes
Service Delivery	Yes
Procurement	No
Budget Revenue/Capital	No

4. EVALUATION & CONCLUSIONS

- 4.1 The issues raised within this report have no adverse impact on the protected characteristics and would have been considered during the audit process.

5. RECOMMENDATIONS

- 5.1 Members are asked to note the internal audit recommendations and work completed to date on the Internal Audit Annual Plan 2021/2022.

Contact Officer:	ACO Geraint Thomas
Background Papers	Appendix 1 – Summary report Mitigating Controls Appendix 2 – Summary report Station Visits Appendix 3 – SICA report



South Wales Fire and Rescue Service

Assurance Review of Mitigating Controls

2021/22

March 2022

Executive Summary

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The risks considered were:

- 210 Equality & Diversity;
- 211 Health & Wellbeing;
- 220 High Rise; and,
- 190 Terrorism.

KEY STRATEGIC FINDINGS



South Wales Fire and Rescue Service has an effective system for recording and managing risk through the Business Management Information System (BMIS) which links risk management to business planning and operational activity.



Evidence was provided to confirm that responsibility for management of risks was in place and the Control Risk Tasks aligned to each risk were being progressed as described.



No Urgent (Priority 1) or Important (Priority 2) recommendations were identified.

GOOD PRACTICE IDENTIFIED



A number of areas of good practice were noted under each risk which included ongoing initiatives relating to Positive Action (210 Equality & Diversity), establishment of Health and Wellbeing delivery group (211 Health & Wellbeing), working collaboratively with Welsh Government and the other Welsh Fire Services (220 High Rise) and review of National Inter-agency Liaison Officer (NILO) resilience (190 Terrorism).

SCOPE

The review assessed the quality and accuracy of the information provided to the Authority for providing assurance. Four risks were selected from South Wales Fire and Rescue Service's strategic risks and business plan risks and the effectiveness of the identified assurance reviewed. The scope of the review did not include consideration of all potential mitigating arrangements or their effectiveness in minimising the opportunities for the identified risks to occur.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	1	0

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	The review identified a number of control tasks where a 'RAG' (Red, Amber, Green) rating had not been applied and where there was either a '?' symbol or the RAG rating had not been recorded. There were also control tasks where the period performance had 'n/r', thought to be either not required or not reported, in the narrative. Discussion with staff noted that reasons for this appeared to be that either the responsible officer had left post and the control tasks had not been reassigned or the responsible officer for the control task had not been agreed.	The responsibility for control tasks be reviewed and updated as required as part of the period performance review to help ensure that the RAG rating is updated and a comment is provided as to the implementation of the control task. Where the responsibility is yet to be determined the control task be assigned to the risk owner until such time as a decision is made.	3	<p><i>In addition to the RAG rating system, there three additional notations of status:</i></p> <p><i>? indicates a control task is in progress but has not been reported on for the period in view</i></p> <p><i>n/r indicates an update is not required – task not yet started or task is completed</i></p> <p><i>☑ indicates a task is completed</i></p> <p><i>For clarity, BMIS reporting will be amended to show the start date of any task. The report template is also being amended to provide an explanation of all RAG statuses to aid FRA members' consideration of information provided.</i></p>	30/09/22	Head of Service Performance and Communications

PRIORITY GRADINGS

1

URGENT

Fundamental control issue on which action should be taken immediately.

2

IMPORTANT

Control issue on which action should be taken at the earliest opportunity.

3

ROUTINE

Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
					<i>Ownership of any business plan task identified as a risk mitigation and assigned to an owner no longer in post is reassigned to their replacement or to an alternative owner as agreed with their line manager. The recommendation that any control task should be assigned to the risk owner pending confirmation of a new risk owner will be incorporated into BMIS procedures.</i>		

PRIORITY GRADINGS

1 URGENT Fundamental control issue on which action should be taken immediately.

2 IMPORTANT Control issue on which action should be taken at the earliest opportunity.

3 ROUTINE Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
No Operational Effectiveness Matters were identified.				

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.



Internal Audit

FINAL

South Wales Fire and Rescue Service

Assurance Review of Station Visits

2021/22

March 2022

Executive Summary

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

There are no specific risks relating the audit process within the strategic risk register or departmental risk register.

SCOPE

The review considered the arrangements for undertaking stations visits. The review included the arrangements in place for determining the content of the audits performed, prioritisation and delivery of the programme, monitoring and reporting of outcomes from audits and ensuring findings are acted upon and lessons learned.

KEY STRATEGIC FINDINGS



The South Wales Fire and Rescue Audit Service is an established process that evolved overtime through identification of common issues and consultation with other departments.



An annual programme of audits is undertaken that has continued during the pandemic.



A means of tracking recommendations and actions needs to be developed and this can be achieved through BMIS.

GOOD PRACTICE IDENTIFIED



The guidance documents, practical drills and programme of visits is available to all staff which helps to ensure that all staff on station are aware of and are able to act in accordance with the requirements defined within the guidance.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	1	0

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Delivery	A report is produced for each station visit. Where applicable, recommendations and actions will be presented within the report. At present there is no formal means of recording and tracking implementation centrally but discussion with Group Manager - Operations Management and Station Manager – Operations Department noted an aspiration for actions to be recorded on the Service’s management information system, BMIS.	Actions arising from each station visit report be recorded on BMIS be as planned.	3	<p><i>As of Tuesday 1st March 2022 All station audits will be captured and formally recorded on BMIS information management system. (This is for an initial trial period of six months).</i></p> <p><i>It is anticipated that if successful this will be implemented permanently.</i></p> <p><i>This will provide stations with information on their current performance and also be used as a benchmark for any areas of consideration/improvement identified. This information will be freely available to the Station Commanders and Group Managers and enable them to monitor and update in a timely manner.</i></p>	01/03/22	GM John Treherne

PRIORITY GRADINGS

1 URGENT Fundamental control issue on which action should be taken immediately.

2 IMPORTANT Control issue on which action should be taken at the earliest opportunity.

3 ROUTINE Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
No Operational Effectiveness Matters were raised.				

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.



South Wales Fire and Rescue Service

Summary Internal Controls Assurance (SICA) Report

2022/23

June 2022

Summary Internal Controls Assurance

Introduction

1. This summary controls assurance report provides the Finance Audit and Performance Management (FAPM) Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work at South Wales Fire and Rescue Service as at 27th June 2022.

Emerging Governance, Risk and Internal Control Related Issues

2. According to the United Nations (UN) World Commission on Environment and Development, environmental sustainability is about acting in a way that ensures future generations have the natural resources available to live an equal, if not better, way of life as the current generations.

The world now looking towards a vital global goal: net-zero. According to climate science it is essential that we meet this target by 2050 if we are to give ourselves a chance of limiting global warming and avoiding the most catastrophic impacts of climate change. The UK's Climate Change Act 2008 sets the framework for how the UK will manage and respond to the threat of climate change. Under the Act, the UK must reduce total GHG emissions by at least 78% below 1990 levels by 2035 and reach net zero by 2050.

Since 1st October 2013 the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has required all UK quoted companies to report on their greenhouse gas emissions as part of their annual Directors' Report. Increasingly, organisations are seeking information from their suppliers on greenhouse gas emissions, and as a result, many small businesses will be expected to measure and report on their emissions.



At TIAA, we have been taking this seriously for a number of years and are proud to have been accredited to the Green Dragon Environmental Certification since 2012, achieving Standard 3 in February 2022. Through our accreditation with Green Dragon, we understand our baseline emissions, set annual targets in order to reduce our impact and are focussed on implementing our most straight forward carbon reduction opportunities in the near future, before tackling longer term, more complex issues that may require cooperative working with other organisations.

Audits completed since the last SICA report to the Audit and Risk Assurance Committee

3. The table below sets out details of audits finalised since the previous meeting of the Audit and Risk Assurance Committee.

Audits completed since previous SICA report

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
Mitigating Controls (2021/22)	Substantial	23 rd February	21 st March 2022	21 st March 2022	-	-	1	-
Station (2021/22)	Substantial	29 th March 2022	29 th March 2022	30 th March 2022	-	-	1	-
<i>No reports issued in 2022/23 to date.</i>								

4. The audits finalised are from the 2021/22 Audit Plan. There are no issues arising from these findings which would require the annual Head of Audit Opinion to be qualified.

Progress against the 2022/23 Annual Plan

5. Our progress against the Annual Plan for 2022/23 is set out in Appendix A.

Changes to the Annual Plan 2022/23

6. There are no additional areas where internal audit work is recommended to enable an unqualified Head of Audit Opinion to be provided for 2022/23.

Progress in actioning priority 1 recommendations

7. We have made no new Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA and no Priority 1 recommendations were reported in the previous report. More information is provided in Appendix B.

Root Cause Indicators

8. The Root Cause Indicators (RCI) have been developed by TIAA to provide a strategic rolling direction of travel governance, risk and control assessment for South Wales Fire and Rescue Service. Each recommendation made is analysed to establish the underlying cause of the issue giving rise to the recommendation (RCI). The analysis needs to be considered over a sustained period, rather than on an individual quarter basis. Percentages, rather than actual number of reviews/recommendations made permits more effective identification of the direction of travel. A downward arrow signifies a positive reduction in risk in relation to the specific RCI.

RCI – Direction of Travel Assessment

Root Cause Indicator	2021/22	Qtr 1 (2022/23)	Qtr 2 (2022/23)	Qtr 3 (2022/23)	Qtr 4 (2022/23)	Medium term Direction of Travel	Audit Observation
Directed							
Governance Framework	35% (6)	-	-	-	-		No reports issued in 2022/23 to date.
Risk Mitigation	6% (1)	-	-	-	-		
Control Compliance	35% (6)	-	-	-	-		
Delivery							
Performance Monitoring	18% (3)	-	-	-	-		
Resources (2021/22) / Sustainability (2022/23)	-	-	-	-	-		
Resilience	6% (1)	-	-	-	-		

Frauds/Irregularities

9. We have not been advised of any frauds or irregularities in the period since the last SICA report was issued.

Other Matters

10. We have issued a number of briefing notes and fraud digests, shown in Appendix C, since the previous SICA report. The actions taken by South Wales Fire and Rescue Service are summarised below:

Briefing Note
More than 75% of larger charities targeted by cyber criminals since last year
Deadline for Withdrawal of Old Style £20 and £50 Notes

Fraud Alert
Fraud Stop – Spring 2022
Smishing
Push Payments

Responsibility/Disclaimer

11. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Progress against Annual Plan 2022-23

System	Planned Quarter	Current Status	Comments
Collaboration – Co-location	1	Planned date: 15/08/2022	
Rosters	1	Planned date: 08/08/2022	
Human Resources Management – Wellbeing	1	Planned date: 08/08/2022	
Station Visits	2	Suggested date: 12/10/2022	
Payroll	2	Planned date: 26/09/2022	
Contract Management	2	Planned date: 12/09/2022	
General Data Protection Regulation (GDPR)	2	Planned date: 26/09/2022	
ICT Network Security	3	TBC	
Key Financial Controls	3	Planned date: 07/11/2022	
Risk Management – Mitigating Controls	3	Planned date: 05/12/2022	
Human Resources Management – Training	3	Planned date: 31/10/2022	
Sustainable Procurement	4	Planned date: 20/02/2023	
Follow Up	4	Planned date: 16/01/2023	
Annual Planning	1	Final issued: 20/04/2022	
Annual Report	4		
Audit Management	1 – 4		

KEY:
To be commenced
Site work commenced
Draft report issued
Final report issued

Priority 1 Recommendations - Progress update (Not Applicable)

Recommendation	Priority	Management Comments	Implementation Timetable	Responsible Officer	Action taken to date (and any extant risk exposure)	Risk Mitigated
No new priority 1 recommendations						

KEY:

Priority Grading


1	URGENT	Fundamental control issue on which action should be taken immediately.
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Risk Mitigation

CLEARED	Internal audit work confirms action taken addresses the risk exposure.	ON TARGET	Control issue on which action should be taken at the earliest opportunity.	EXPOSED	Target date not met & risk exposure still extant
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Briefings on developments in Governance, Risk and Control

TIAA produces regular briefing notes to summarise new developments in Governance, Risk, Control and Counter Fraud which may have an impact on our clients. These are shared with clients and made available through our Online Client Portal. A summary list of those CBNs and Fraud Alerts issued since the last Finance Audit and Performance Management (FAPM) Committee which may be of relevance to South Wales Fire and Rescue Service is given below. Copies of any CBNs are available on request from your local TIAA team.

Date Issued	CBN Ref	Sector	Subject	Status	TIAA Comments
06/04/22	CBN22015	ALL	More than 75% of larger charities targeted by cyber criminals since last year		<p>Action Required - Urgent</p> <p>Audit Committees and Boards are recommended to seek assurance that IT security remains on the agenda, and to seek assurances checked that systems are patched, monitored, and backed up. IT Disaster Recovery plans should be regularly reviewed to keep up to date, and subject to table-top exercise testing, ideally using a malware incident scenario such as the NCSC's "Exercise in a box".</p> <p>Link: More than three-quarters of larger charities have been targeted by cyber criminals in past year Third Sector</p>

Date Issued	CBN Ref	Sector	Subject	Status	TIAA Comments
04/04/22	CBN22014	ALL	Deadline for Withdrawal of Old Style £20 and £50 Notes		<p>Information Only</p> <p>This is for information purposes. All staff within affected service lines such as cashiers, retail assistants and other should be made aware of the process for handling withdrawn notes. All relevant notes held should be banked before 30th September 2022.</p> <p>Link: Deadline for withdrawal of old style £20 and £50 notes</p>

Summary of recent Fraud Alerts

Ref	Subject	Status	TIAA Comments
NA	Fraud Stop – Spring 2022		<p>Fraudsters are taking advantage of the ease of online banking and can pretend to be from your bank or HMRC as examples. They will contact you via email, text message, a phone call or social media and state that there is suspicious activity on your account. The criminal will say that they have set up a safe account for you to transfer your money into – but this is the fraudster’s account.</p> <p>If you have been the victim of a scam or fraud, please report it to Action Fraud on 0300 123 2040 or at www.actionfraud.police.uk Contact your bank immediately if you think you may have lost money.</p>
NA	Smishing		<p>This alert provides information and advice to employees about fraud and economic crime, and the risks associated with it. If you have fallen victim to fraud or cyber-crime you should report it to Action Fraud by calling 0300 123 2040 or visit: https://actionfraud.police.uk/reporting-fraud-and-cyber-crime</p>
NA	Push Payments		<p>Fraud is costing the UK billions of pounds every year. The impact of fraud can be devastating, both financially and psychologically, and victims of fraud range across individuals, major corporations, smaller business, as well as the public sector. Much of the proceeds of fraud will be laundered within the UK or moved abroad, and organised crime groups will likely use money mules with bank accounts to move funds around.</p>

AGENDA ITEM NO 9

Performance Monitoring Report

-

Below Report Link provided

<https://bit.ly/Performance-Monitoring-Report>

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AGENDA ITEM NO 10

Business Plan Actions Report, Health Check 2021/2022 – Quarter 4

-

Below Report Link provided

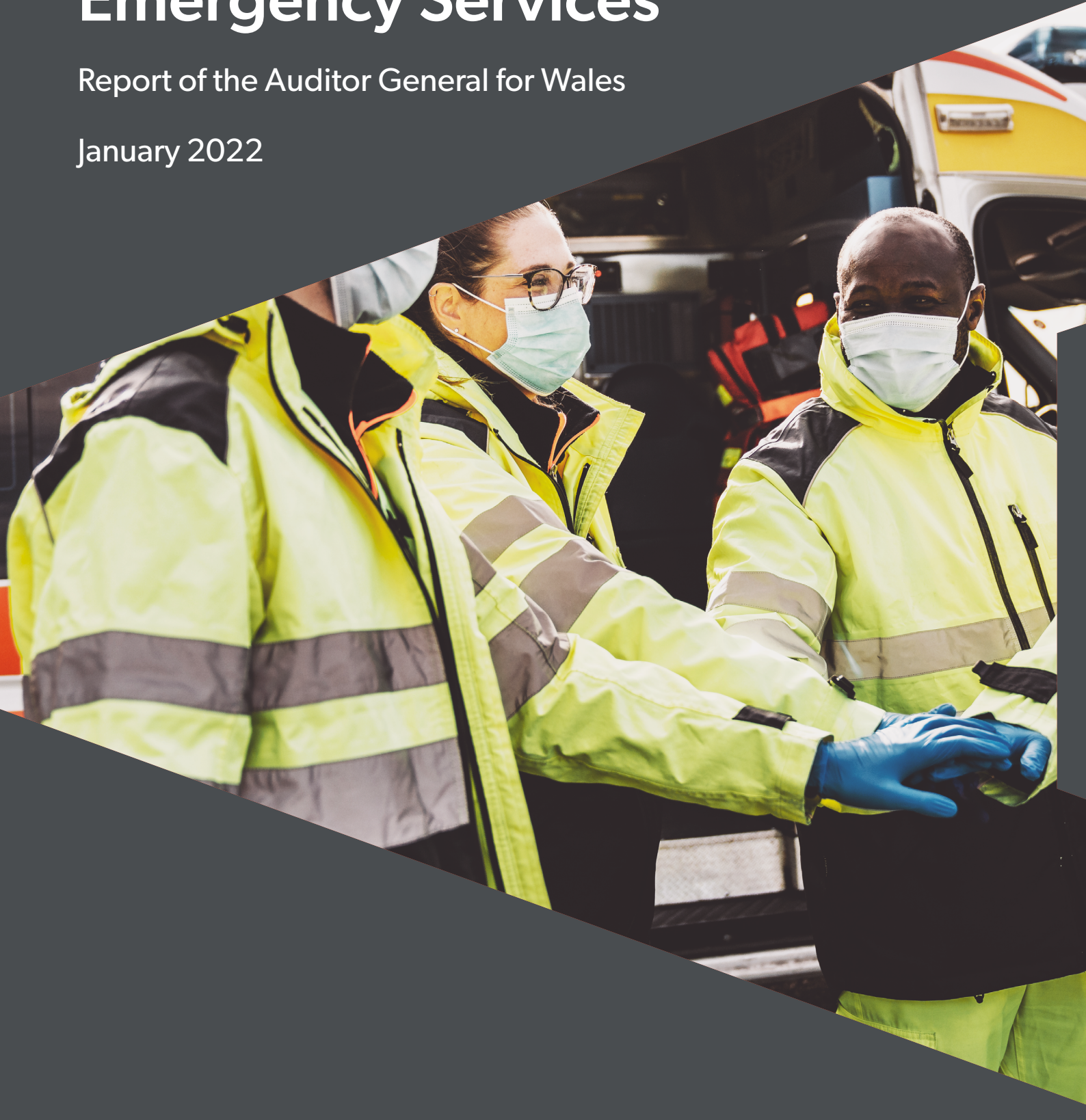
<https://bit.ly/Business-Plan-Actions-Report>

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Joint Working Between Emergency Services

Report of the Auditor General for Wales

January 2022



This report has been prepared for presentation to the Senedd under the Public Audit (Wales) Act 2004.

The Auditor General is independent of the National Assembly and government. He examines and certifies the accounts of the Welsh Government and its sponsored and related public bodies, including NHS bodies. He also has the power to report to the National Assembly on the economy, efficiency and effectiveness with which those organisations have used, and may improve the use of, their resources in discharging their functions.

The Auditor General also audits local government bodies in Wales, conducts local government value for money studies and inspects for compliance with the requirements of the Local Government (Wales) Measure 2009.

The Auditor General undertakes his work using staff and other resources provided by the Wales Audit Office, which is a statutory board established for that purpose and to monitor and advise the Auditor General.

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Mae'r ddogfen hon hefyd ar gael yn Gymraeg.

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Summary report

Background

- 1 The 'blue light' emergency services¹ in Wales consist of the four police services, three fire and rescue services and the Welsh Ambulance Services NHS Trust (**Exhibit 1**). The Welsh Government oversees the fire and rescue services and Welsh Ambulance Services NHS Trust, and the UK Government Home Office oversees the four police forces. When we refer in this report to 'emergency services' we mean these eight organisations.

Exhibit 1: the eight Welsh 'blue light' emergency service organisations

Police	Fire and Rescue	Ambulance
Dyfed Powys Police	Mid and West Wales Fire and Rescue Service	Welsh Ambulance Services NHS Trust
Gwent Police	North Wales Fire and Rescue Service	
North Wales Police	South Wales Fire and Rescue Service	
South Wales Police		

Source: Audit Wales

1 'Blue light' is a popular term for those services that, in case of an emergency, are allowed to turn on flashing blue lights indicating traffic priority over other motorists.

- 2 In addition to the ‘blue light’ services, a range of other organisations are classed as ‘emergency responders’; organisations with specialist knowledge and skills who act in an emergency. These include search and rescue services², the Royal National Lifeboat Institution, Her Majesty’s Coastguard, local authority emergency planning teams and voluntary sector bodies like St John Ambulance Cymru and the British Red Cross.
- 3 The potential benefits of emergency services collaborating and integrating services broadly fall under two key areas:
 - firstly, joint working to ensure emergency services plan for and effectively respond to emergencies and disasters when delivering their responsibilities under the Civil Contingencies Act 2004 (**Appendix 2**); and
 - secondly, collaborating and integrating emergency services by removing duplication of effort in the design, commissioning, operation and delivery of activity that helps bodies make better use of resources and deliver seamless services.
- 4 This report looks at the second of these two areas of work, examining whether emergency services in Wales are working more closely together to make better use of resources. **Appendix 1** provides more detail about our audit approach and methods.
- 5 We acknowledge the significant pressures emergency services have been under responding to the pandemic in the last 18 months. COVID-19 has generated huge demands on frontline workers who have had to respond creatively and over extended periods of time to keep people in Wales safe and well.

2 For example, the Central Beacons Mountain Rescue Team and the North Wales Mountain Rescue Association.

Key findings

- 6 Our overall conclusion is that blue light emergency service collaboration is slowly growing but requires a step change in activity to maximise impact and make best use of resources.
- 7 Joint working across emergency services to make best use of resources is not a new concept. Emergency services have been working closely together to provide a better service to the public for many years. Innovative partnership initiatives have saved money, reduced local response times and have contributed to protecting the public.
- 8 Despite this, there are growing expectations from government policy and legislation that collaboration needs to happen more deeply and quickly to ensure front line services can meet the challenges facing 21st century Wales. While there are areas where services do not need to collaborate with each other, different lines of accountability and other practical issues can also influence the extent and pace of joint working.
- 9 The Joint Emergency Services Group, which brings together senior leaders from 'blue light' services, is leading the collaboration agenda. Although collaborating better is acknowledged as essential, fully integrating services is not a priority at this time.
- 10 In key areas – such as estates and co-location of services, fleet management and workforce – there are examples where collaborative activity is happening, but the overall scale of activity has been limited. In addition, while emergency services effectively share and use data to improve response times and vehicle utilisation, they do not have an effective approach to managing vulnerable people.
- 11 The Joint Emergency Services Group has established a Strategic Collaboration Board to identify and deliver future joint working opportunities, giving a clear signal that a step change is required. Plans for collaboration are developing but some of these are limited in coverage and not supported by consistent project management arrangements. Clear priorities are still to be identified and project work has not yet been fully costed. The Group have also yet to agree how they will judge the impact and value for money of collaboration.

- 12 As the Strategic Collaboration Board arrangements develop, there are opportunities to learn from some of the critical factors that support examples of emergency service collaboration elsewhere in Great Britain. Nevertheless, integrated services are not widespread elsewhere and no 'blue light' collaboration board appears to have fully cracked the secret of collaboration.



The emergency services have a long history of working collaboratively and they continue to help keep people in Wales safe. Their innovative partnership initiatives have saved money, reduced local response times, and have contributed to protecting the public. Despite this, the growing expectations of public policy and legislation mean they need to work together even more to make better use of their resources and truly maximise their impact.

Adrian Crompton

Auditor General for Wales



Key facts

13 The infographic below summarises key facts from our report and supporting data tool about emergency services in Wales.

The budget to run the emergency services in Wales is over **£1 billion annually**.

In 2020-21, the emergency services spent **£71 million** improving assets and upgrading equipment.



Emergency services in Wales had **£151 million** in reserves at the end of March 2021.



In 2020-21, the police had **£658 million** for services, the Welsh Ambulance Services NHS Trust £211 million and the fire and rescue services £156 million.

In 2020-21, the police employed **13,147 people**, the Welsh Ambulance Services NHS Trust 3,274 and the fire and rescue services 3,969.

Roughly **11,500** of the emergency service workforces are 'uniformed'.



The emergency services employ over **20,000 people**.

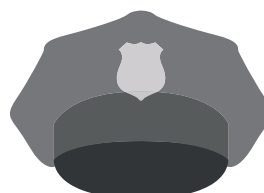
Welsh emergency services used **3,917 vehicles** to deliver their services at the end of March 2020.

Welsh emergency services and emergency responders operate from 684 different buildings.

Of this number:

47 (7%) are co-located – where two or more organisations share facilities.

541 (79%) are stations, where an organisation mobilises from to respond to an incident.



In 2019-20, they spent just under **£11 million** maintaining their fleet.

In 2019-20, emergency services travelled over **41.6 million miles**.

Recommendations

- 14 Our recommendations are intended to help support the Joint Emergency Services Group to maximise the opportunities for greater collaboration to both make better use of resources but also continue to protect people and communities throughout Wales.

Recommendations

In **Part 2** we note that while it is important that emergency services comply with relevant data protection legislation, they also need to share data to ensure citizens receive efficient and effective services. While these two things are not mutually exclusive, uncertainty on data protection responsibilities is resulting in some officers not sharing data, even where there is agreement to provide partners with information.

- R1 We recommend that the Joint Emergency Services Group provide refresher training to service managers to ensure they know when and what data they can and cannot share.
- R2 We recommend that the Joint Emergency Services Group review and update data sharing protocols to ensure they support services to deliver their data sharing responsibilities.

In **Part 3** we review future plans for collaboration between emergency services and identify opportunities to improve project planning and management to maximise the benefit and impact of improved joint working on citizens.

- R3 We recommend that the Strategic Collaboration Board review workstream plans to ensure they are SMART and are focused on delivering the right outcomes.
- R4 We recommend that the Strategic Collaboration Board introduce and adequately resource project management arrangements for delivery of workstream plans to be able to effectively track performance but also identify where corrective action is required.

Recommendations

In **Part 3** we consider how emergency services are measuring and evaluating their collaborative work, but found systems and data used to judge impact and benefit are yet to be established.

- R5 We recommend that the Joint Emergency Services Group agree baselines which show the extent of current joint working and collective spend on collaborative activity.
- R6 We recommend that the Joint Emergency Services Group establish targets for future activity to be able to demonstrate delivery of planned savings and improvements in the future.
- R7 We recommend that the Joint Emergency Services Group report performance against planned activity to demonstrate the savings and improvements that are being achieved and report this publicly to provide assurance to people in Wales on its work.

In **Part 3** we conclude that much of the good joint working between emergency services is not promoted and broadcast widely and the Joint Emergency Services Group does not have a strong public visibility.

- R8 We recommend that the Joint Emergency Services Group undertake a publicity and awareness raising campaign to promote its past work and future plans.

In **Part 3** we highlight critical success factors drawn from a review of emergency service collaborations across Great Britain that can strengthen approaches in Wales.

- R9 We recommend that the Strategic Collaboration Board workstreams use our self-reflection tool to evaluate their work programmes and identify where activity needs to improve (the tool is set out in **Appendix 4**).



**Emergency services
are expected to work
collaboratively to make
better use of resources**

01

- 15 In this part of the report, we set out expectations and recommendations from recent reviews and government policy that promote collaboration between emergency services. We also highlight the scale of joint working and the limitations on where collaboration and integration can take place.

Joint working across Welsh emergency services to make best use of resources is not a new concept and is growing in importance

- 16 Emergency services have been working closely together to provide a better service to the public for many years. Innovative partnership initiatives have saved money, reduced local response times and have contributed to protecting the public. Fundamentally, it is only through effective joint working when planning and/or responding to an emergency that blue light services can effectively discharge their statutory responsibilities.
- 17 The Knight Review³ published by the UK Government in 2013 and the UK-wide Emergency Services Collaboration Working Group⁴ report from 2016 both outlined much of the good work of emergency services in working together. While primarily focused on England, many of the findings relate to Wales. However, they also identified opportunities for improvement to increase efficiency and make better use of resources.
- 18 The expectation of emergency services in England working more closely together is partly a reflection of the duty to collaborate introduced by the Policing and Crime Act 2017 in England. Under sections 1 – 5 of the Act the police, fire and rescue and ambulance services are required to work together in discharging their functions, and this has encouraged a growth in joint working between emergency services.
- 19 Similarly, the Fire and Rescue National Framework 2016⁵ states that the Welsh Government will promote collaboration between fire and rescue services and other agencies in the interests of improving safety. More recently, in March 2021⁶ and December 2021⁷ the Welsh Government published written statements on broadening the role of firefighters, both as a means of better utilising the skills and capabilities that firefighters have to secure better health outcomes but also to make more efficient and effective use of resources. Ministers have been clear that they want to see collaboration between the emergency services go further and faster.

3 [Findings from the review of efficiencies and operations in fire and rescue authorities in England](#), UK Government Department for Communities and Local Government, May 2013

4 [Emergency Services Collaboration Working Group National Overview](#), 2016

5 [Fire and Rescue National Framework 2016](#), Welsh Government, November 2015

6 [Written statement on broadening the role of firefighters](#), Welsh Government, March 2021.

7 On 6 December 2021 the Chief Fire and Rescue Advisor for Wales published his in-depth review of [broadening of the role of firefighters in Wales](#) and the Deputy Minister for Social Partnership published a [written statement on broadening the role of firefighters](#).

- 20 These and other past reviews and statements have identified several benefits of increasing joint working between emergency services, namely:
- improving communications, emergency response and scheduling of personnel, including reciprocal arrangements for operational support, training, emergency cover and control rooms;
 - facilitating the specialisation of skills, services and strengthening capacity in back-office functions and creating opportunities to make better use of and share specialised services or equipment;
 - increasing spending power and opportunities to make savings through the joint commissioning and procurement of goods, services and equipment; and
 - assisting with 'master-planning' for a wider geographical region and opportunities for making better use of current assets, rationalising bases, planning new joint facilities and modernising communication and ICT systems.
- 21 The need for better co-ordination and integration stems from some fundamental challenges, such as:
- growing demand driven by demographic change;
 - the proliferation of 'wicked issues' where public bodies need to work collectively to address complex needs;
 - the fragmentation of public service responsibilities with the growth of local, regional and national planning and delivery bodies;
 - limited financial resources; and
 - growing public expectations.
- 22 These changes bring common challenges which in turn means a common response is necessary if better outcomes for people and communities across Wales are to be delivered.
- 23 In addition, legislation introduced by the Welsh Parliament requires or encourages blue light services to work better together and with other public bodies to address some of the big challenges facing the country. For instance, the Well-being of Future Generations (Wales) Act 2015 and the Social Services and Well-Being (Wales) Act 2014. Such legislation emphasises the key role of emergency services in Welsh public life and their essential contribution to meeting need and keeping people safe.

- 24 While the Future Generations Act includes Fire and Rescue Authorities as responsible bodies, this is not extended to other emergency services. The police and Police and Crime Commissioners are statutory invitees to Public Service Boards, but not the Welsh Ambulance Services NHS Trust. Meanwhile, the Social Services and Well-being Act does not include fire and rescue services within its remit. Despite these anomalies, all bodies are committed to working to deliver the ambitions of the legislation.

Emergency services have different responsibilities and accountabilities which influences the extent and pace of joint working

- 25 While collaboration can help resolve some of the challenges facing 21st century public services, achieving such benefits is not easy because of the associated problems of securing accountability, managing complexity, coping with shifting demands and the difficulties of measuring success. In addition, despite coming under the broad umbrella of 'blue light services', the police, ambulance and fire and rescue service are culturally distinct and have different governance models, responsibilities and ways of working.
- 26 Consequently, we would not expect to see collaboration on everything 'blue light' services do. There are things that they should not work together on as well as things they should. We call this the 'Joint Working Continuum' (**Exhibit 2**).

Exhibit 2: the 'Joint Working Continuum' for emergency services



Independent working

Activity specific to a body which has no bearing on or influence from another emergency service partner. Decisions on how to deliver these functions are determined by the individual organisation. Examples include patient transfer, policing patrols and home fire safety visits.



Dependent working

Recognises the importance of emergency services exchanging information for mutual benefit and working in ways to achieve a common purpose. For instance, in responding to road traffic collisions and incidents of arson.



Collaboration

Where organisations share resources – money, staff and buildings – to help strengthen capacity and for mutual benefit. For example, the creation of joint control rooms, co-located services and operating joint fleet maintenance contracts. While collaborative working brings together different disciplines, professional boundaries, identification and autonomy is maintained. Good collaborative working is often a necessary precondition to integration.



Integration

Where two or more emergency services have been formally combined and work together as part of a single entity under a single governance, management and delivery structure. Consequently, integration will see a deliberate blurring of roles and responsibilities and the creation of common organisational support structures such as management, payments, protocols, policies and support.

- 27 There are also some fundamental structural issues which can reduce the potential for joint working. The Welsh Ambulance Services NHS Trust is a commissioned organisation overseen by the Welsh Government and which responds primarily to the requirements of the NHS in Wales and local health boards. This can limit the potential scope and scale of joint working because of differing priorities, funding and commissioning arrangements within the health service. Fire and rescue services are accountable to the Welsh Government and respond to its policy priorities. However, criminal justice and policing is not devolved, and the police services respond to the agenda set by the Home Office which is not always aligned with Welsh Government.
- 28 In practical terms, the three 'blue light' services:
- operate to different footprints – the Welsh Ambulance Services NHS Trust is an all-Wales body, but the police and fire and rescue services work to regional footprints. Only in North Wales is the boundary for both the police and fire and rescue services the same. While the Welsh Ambulance Services NHS Trust has regional hubs, these do not map neatly onto the footprints for police and fire and rescue services; and
 - have different governance models – each police service reports to a Police and Crime Commissioner, the Welsh Ambulance Services NHS Trust has a Board made up of a Chair, Non-Executive Directors, the Chief Executive and four Executive Directors; and the fire and rescue services each have an Authority made up of representatives from their constituent local authorities.



**How well emergency
services are currently
working together**

02

- 29 In this part of the report, we briefly set out the important leadership role of the Joint Emergency Services Group which is providing direction and setting priorities for future collaboration. We review how emergency services in Wales are currently working together to make better use of their resources. We summarise progress to date and highlight where collaboration is taking place in respect of making better use of estates, fleet, joint posts, co-located services and better information sharing. These are the 'big ticket' items that offer the greatest opportunities to realise savings and make best use of resources.

The Joint Emergency Services Group is providing leadership for collaboration, but there is no priority to move towards more fully integrated services

- 30 The Joint Emergency Services Group brings together the most senior leaders in the emergency services in Wales. The Group consider their contribution to civil contingencies, counterterrorism and focus on addressing the wider cross-service issues of joint interest. The Group consists of key decision makers: the four Chief Constables, the three Chief Fire Officers and the Chief Executive of the Welsh Ambulance Services NHS Trust. Attending in an observer capacity are the Chief Executive of the NHS in Wales, senior Welsh Government officials and senior military leaders in Wales.
- 31 The Joint Emergency Services Group continues to play a key role in coordinating emergency service responses to the pandemic, and the cooperation between members has helped forge closer working relationships. The importance of strong relationships between senior leaders is evident with the success to date in developing ideas into campaigns in short timescales that have had the buy-in of individual organisations and achieved significant impact. This has been most recently seen with the launch of a joint information campaign in respect of violence against emergency services personnel⁸. Within two months of issues being highlighted, the campaign was set up and introduced to coincide with the reopening of pubs following previous relaxation of COVID-19 lockdown restrictions. The campaign received interest from partners in England.

8 ['Work with us, not against us' campaign](#), Welsh Ambulance Services NHS Trust Article, May 2021.

- 32 Members of the Joint Emergency Services Group we spoke to also recognise the importance of leadership in making collaboration and integration a reality, and they see the group as fundamental to delivering these ambitions and expectations. It is with this in mind that the Joint Emergency Services Group has recently developed a Joint Strategic Collaboration Plan and has appointed an officer to coordinate the group's civil contingencies and collaboration work. Part 3 of our report considers the work of the Joint Emergency Services Group in more detail.
- 33 Although there are many benefits to joint working between emergency services, it also comes with challenges, and these cannot be underestimated. It is also clear that while there is a commitment to strengthen partnerships and deliver more collaborative working, the Joint Emergency Services Group is not pursuing integration at this time.
- 34 Staff we interviewed from emergency services in Wales, the Welsh Government and other stakeholders highlighted some potential risks of integrating services with different responsibilities and diverting organisations from their core purpose during the pandemic. Several blue light service staff we spoke to also felt that the cost of pursuing integration would not result in meaningful benefits in terms of saving money, nor improving the quality and responsiveness of services to deliver better outcomes for people in Wales.

Emergency Services are collaborating to make better use of their estate, but the scale of collaboration has been limited

- 35 Sharing offices and buildings is an area often identified as the starting point for better collaboration. It offers emergency services greater flexibility in terms of their estate, the costs associated with managing and running buildings and in organising service delivery. Shared offices also provide the chance for networking, mingling and learning and provides organisations with enhanced access to key partners who can help support your work. There are greater opportunities for information sharing to strengthen resilience in services.
- 36 In total, there are 597 buildings owned by the blue light services in Wales and a further 87 by the named emergency responders⁹. Of these buildings, 541 (79%) are stations, where an organisation mobilises from to respond to an incident. Overall, just under 7% of these 684 buildings are currently shared between two or more emergency services and/or emergency responders (**Exhibit 3**). There are opportunities for emergency services and responders to make better use of real estate through greater co-location.

9 This is not an exhaustive list and other bodies who can respond to an emergency will have buildings they operate from. These are the ones identified by blue light services in use of estate.

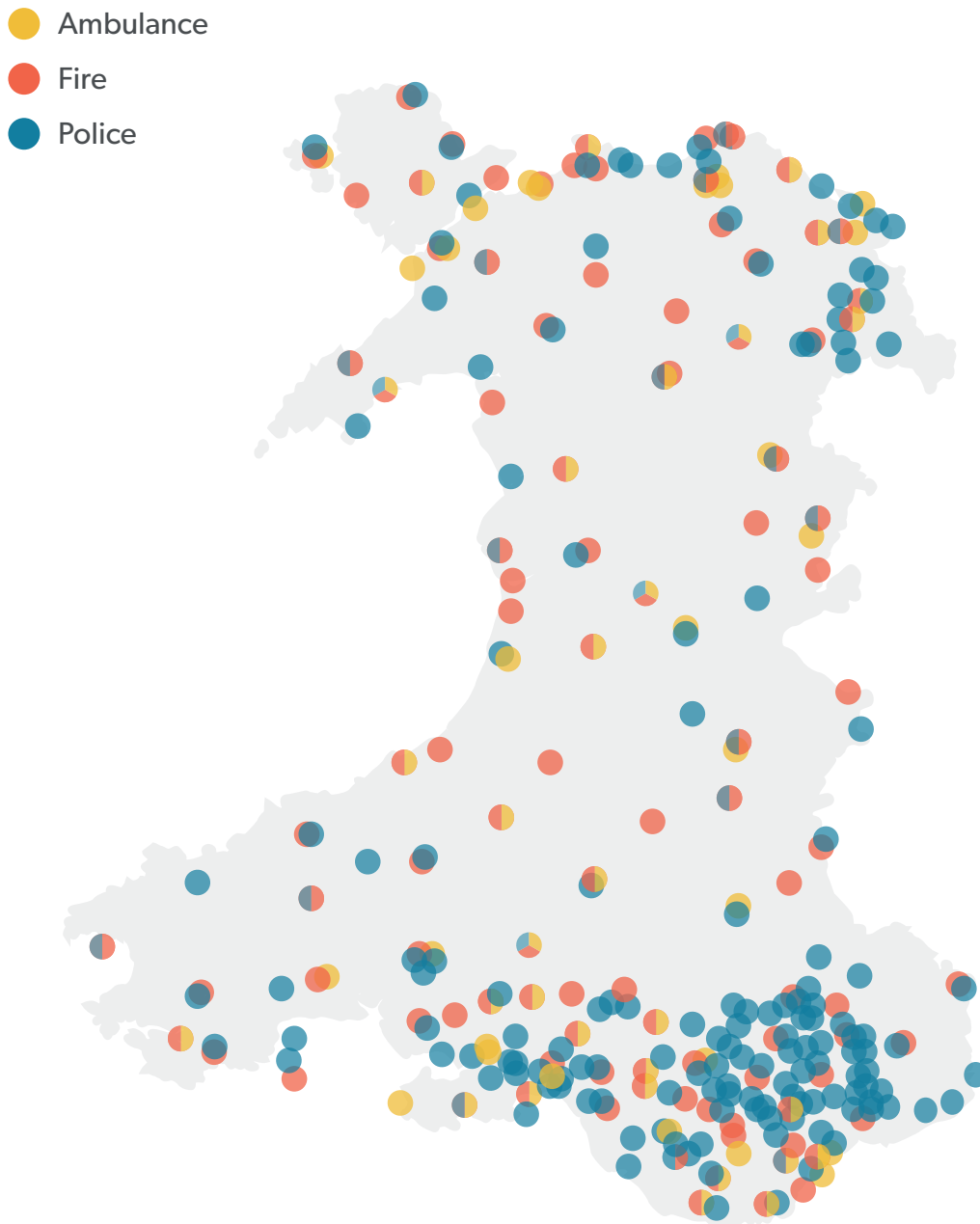
Exhibit 3: the number of buildings owned, leased and shared by emergency services and emergency responders in Wales at 31 March 2021

Emergency services and emergency responders manage a large number of buildings across Wales, but the level of co-location is limited to date

Organisation	Number of buildings owned	Number of buildings owned or leased by named organisation with one or more other emergency service or responder working from them	Proportion of owned buildings that are shared
Dyfed Powys Police	53	1	1.9%
Gwent Police	52	1	1.9%
North Wales Police	58	6	10.3%
South Wales Police	103	1	1.0%
Mid and West Wales Fire and Rescue Service	122	3	2.5%
North Wales Fire and Rescue Service	49	8	16.3%
South Wales Fire and Rescue Service	50	8	16%
Welsh Ambulance Services NHS Trust	110	15	13.6%
RNLI	30	0	0%
Search and rescue	14	2	14.3%
Coastguard	43	2	4.7%
TOTAL	684	47	6.9%

- 37 There are several examples of the Welsh Ambulance Services NHS Trust co-locating at fire stations using these bases as they would an ambulance station because they offer space to park, fuel and rest areas for crew. For instance, in North Wales the Trust shares fire stations in Wrexham, Bangor, Llandudno and Colwyn; and in South Wales in Maesteg, Pontyclun, Caerphilly, Barry and various locations in Cardiff. A smaller number of co-locations include the police service, which can be vital in rural areas in keeping a local presence. For example, North Wales Police and North Wales Fire and Rescue service share buildings in Tywyn, Nefyn, Deeside and Prestatyn.
- 38 Similarly, Mid and West Wales Fire and Rescue Service share a facility with Dyfed Powys Police and the Ministry of Justice in Llandrindod Wells and also share facilities with the Welsh Ambulance Services NHS Trust in several locations in Swansea. There are also some good examples of emergency services and responders sharing buildings. The Llantwit Major Joint Emergency Services Station co-locates the South Wales Fire and Rescue Service, Welsh Ambulance Services NHS Trust, South Wales Police and HM Coastguard.
- 39 Through our [geo-mapping tool](#) we have plotted the location of all emergency service buildings in Wales. This shows that in many locations emergency services site buildings are in close proximity to each other. For example, there are 72 emergency service buildings within 10 miles of Pontypridd town centre, 51 within 10 miles of Swansea city centre, 24 within 10 miles of Bangor and 20 within 10 miles of the centre of Wrexham¹⁰. **Exhibit 4** provides a geographical snapshot of emergency service buildings across Wales.

10 Our analysis is measured as the shortest distance between two points - 'as the crow flies'.

Exhibit 4: emergency services buildings at 31 March 2021

Source: Audit Wales data tool

- 40 Not all sites will be suitable for co-location and the positioning of stations should always be driven by operational and risk planning, but opportunities to co-locate emergency services need to become central to these considerations. In addition, the sale of surplus buildings to generate funding for reinvestment needs to be considered as part of this decision making. We believe there are clear opportunities to make better use of the collective emergency services and emergency responders estate going forward.

Joint work on fleet is limited and there are opportunities to make better use of resources

- 41 Emergency services are responsible for massive fleets of vehicles. As fleet managers modernise their fleets, there are opportunities to work together to share resources and reduce costs. **Exhibit 5** highlights that emergency services were using 3,917 vehicles at 31 March 2020 and collectively spent almost £11 million on maintaining fleet in 2019-20¹¹. Of this figure, roughly 50% of the spend is by the Welsh Ambulance Services NHS Trust, but it is not immediately clear from our fieldwork why they are spending significantly higher sums than other emergency services.

11 How emergency services calculate total vehicle maintenance costs and mileage varies. Some exclude the cost of parts, overheads, internal staffing costs and accident repair (due to some of the work being outsourced). Similarly, some emergency services exclude some specialist vehicles, and on occasions estimate mileages due to software limitations.

Exhibit 5: emergency services' fleet, maintenance costs and mileage at 31 March 2020

Emergency services manage a large number of vehicles and invest a significant sum of money annually on maintaining fleet.

Organisation	Total number of vehicles	Total vehicle maintenance cost (annual)	Average annual maintenance cost per vehicle	Total mileage at year end
Dyfed Powys Police	465	£1,352,255	£2,908	5,276,328
Gwent Police	400	£744,405	£1,861	5,695,410
North Wales Police	595	£551,750	£927	10,364,506
South Wales Police	867	£1,625,000	£1,874	10,235,034
Mid and West Wales Fire and Rescue Service	378	£527,011	£1,394	1,990,779
North Wales Fire and Rescue Service	223	£201,726	£905	1,870,533
South Wales Fire and Rescue Service	408	£504,025	£1,235	2,373,689
Welsh Ambulance Services NHS Trust	581	£5,482,775	£9,437	3,814,605
Total	3,917	£10,988,947	£2,805	41,620,884

Source: Audit Wales data tool.

- 42 Collaboration offers benefits beyond achieving financial efficiencies. For instance, sharing knowledge and skills with partners will enhance capability and capacity, and can help drive innovation across emergency services to ensure the fleet is prepared for the future. Joint working on maintenance increases economies of scale and allows for better access to specialists and more comprehensive training and support. Reducing duplication between procurement functions and agreeing common specifications on fleet is one way to save money and improve resilience, particularly given that outside of specialist fleet such as ambulances and fire appliances, services overwhelmingly use the same type of vehicles – cars and vans for instance
- 43 To date collaborative work between blue light services on fleet has been limited. While the work of the joint fleet group between the three fire and rescue services is progressing well and bulk fuel purchasing is delivering estimated annual savings of between £70,000 and £80,000 for the four police forces, there remain opportunities for emergency services to develop joint approaches to procurement, maintenance, standardised specifications, training and apprenticeships.

There are few joint emergency service posts, and they are not a major feature of service delivery

- 44 Joint posts and teams can help build a collaborative culture by enabling shared decision-making, regular team building and working towards a common goal. Working together in this way can strengthen the flow of information between organisations, help improve communication and share learning from one another.
- 45 Overall, there are just over 20,000 emergency service personnel in Wales (**Exhibit 6**). Rather than create joint posts, emergency services have focussed on creating co-located services where teams work together from a single base. For example, the Joint Public Service Centre control room with joint staff operated between South Wales Police, Mid and West and South Wales fire and rescue services based at police headquarters in Bridgend. There, services work together but retain operational independence and report to their respective organisations. The co-location on a single site has allowed partners to reduce call handling duplication and improve intelligence sharing.

Exhibit 6: emergency services' workforce at 31 March 2020

Organisation	Police Special Constables	On call	Support staff	Police Constable Support Officers	Uniformed	Total
Dyfed Powys Police	93		724	139	1,182	2,138
Gwent Police	86		706	163	1,362	2,317
North Wales Police	156		998	185	1,591	2,930
South Wales Police	163		2,037	387	3,174	5,761
Mid and West Wales Fire and Rescue Service		723	214		386	1,323
North Wales Fire and Rescue Service		438	147		297	882
South Wales Fire and Rescue Service		593	325		846	1,764
Welsh Ambulance Services NHS Trust			531		2,743	3,274
Total	498	1,754	5,682	874	11,581	20,389

Source: Audit Wales data tool

- 46 Similarly, Dyfed Powys Police have created an Operational Planning and Civil Contingencies Unit with its key partners including emergency services. The Unit is co-located with three Local Resilience Forum co-ordinators in the Strategic Co-ordination Centre at police headquarters in Carmarthen. Other joint staffing responses include seconded police officers working in fire crime units and medical response training for firefighters provided by the Welsh Ambulance Services NHS Trust. There is also some good inter-service working taking place. For instance, the joint police firearms teams, the joint police forensic services and counter terrorism activity, and fire and rescue services' joint fire investigation teams. Also, joint work on personal protective equipment, uniform, fleet design and procurement.

Emergency services effectively share and use data to improve response times and vehicle utilisation but do not have an effective approach to managing vulnerable people

- 47 Reacting to requests for help from citizens often results in a combined intervention by different emergency services. To ensure responders have a full understanding of needs and requests it is essential that emergency services share data appropriately and efficiently. Meaningful and effective communication between responders and responder agencies underpins effective joint working. Sharing information aids understanding and awareness, which is fundamental to good decision making.
- 48 To do this well requires blue light services to have good systems in place to exchange reliable and accurate information about risks and threats. This information should be jargon free to avoid confusion and misinterpretation, and clarified using terminology that is common to all. Effective data sharing is also essential to support vehicle utilisation¹² and to optimise responses to ensure the right people and organisations attend incidents.

12 The vehicle utilisation rate highlights an emergency services fleet's capacity against logistical needs. Whereas you may not achieve 100% vehicle utilisation, the vehicle use rate will let you identify the excess fleet capacity. Using such data highlights where there are opportunities to widen existing roles for emergency services to do more.

- 49 Several people we interviewed noted the positive impact of the JIGSO¹³ and Multi Agency Incident Transfer (MAIT) initiatives. JIGSO is a digital solution designed to assist the resilience community to plan and respond to a major incident or public health emergency. MAIT is a service which provides emergency services with a robust, virtually instantaneous, secure inter-agency messaging solution. JIGSO and MAIT have helped reduce operational response times by more than three minutes per emergency and reduce the risk of errors and delays, enabling frontline staff to focus on the task at hand, saving time, cost and lives. Both initiatives use address data provided by Geoplace¹⁴ as the recognised definitive source of addressing in the UK.
- 50 The current arrangements are a vast improvement to the old method of different branches of the emergency services physically dialling 999 to share incident information with other emergency services and has contributed to improved data and information sharing to help improve response times. Within Wales, over 300,000 calls are made per annum across the three emergency services and the use of MAIT is estimated as potentially saving over 18,000 hours of emergency service control room staff time spent telephoning other agencies¹⁵.
- 51 We also identified some continuing challenges. Data protection legislation is seen as often stopping organisations from undertaking projects that involve the use of personal and sensitive data, especially where it requires sharing information with partners. Most importantly, concern over data protection is encouraging risk-aversion and stifling innovation in using data, because of the fear of being penalised. There remains an enduring cultural resistance to sharing information. Developing joint protocols to share information on vulnerable people is seen as a key priority for the future.

13 'JIGSO' is the Welsh word for 'Jigsaw' and is the name given to this initiative.

14 [Geoplace](#) uses standardised Unique Property Reference Number (UPRN) address to underpin command and control systems for emergency services in Wales.

15 See [The UPRN underpinning the Multi Agency Incident Transfer \(MAIT\) standard | GeoPlace LLP](#) for further detail.



How emergency services plan to collaborate in the future

03

- 52 This part of our report considers emergency services' future plans for collaboration through a new Strategic Collaboration Board. It also sets out some opportunities to strengthen this work, including drawing on lessons from collaborative initiatives elsewhere in Great Britain.

The Joint Emergency Services Group has established a Strategic Collaboration Board to identify and deliver future joint working opportunities

- 53 The Joint Emergency Services Group has agreed an appropriate focus in its strategic collaboration plan to develop, plan and coordinate delivery of actions to make best use of resources through collaboration – **Exhibit 7**. To encourage wider and deeper collaboration, the Joint Emergency Services Group has also created a Strategic Collaboration Board, giving a clear signal that a step change is required to fully realise the benefits of cross-service collaboration. Established in November 2020, the Strategic Collaboration Board consists of senior leaders from across police, fire and ambulance services in Wales.

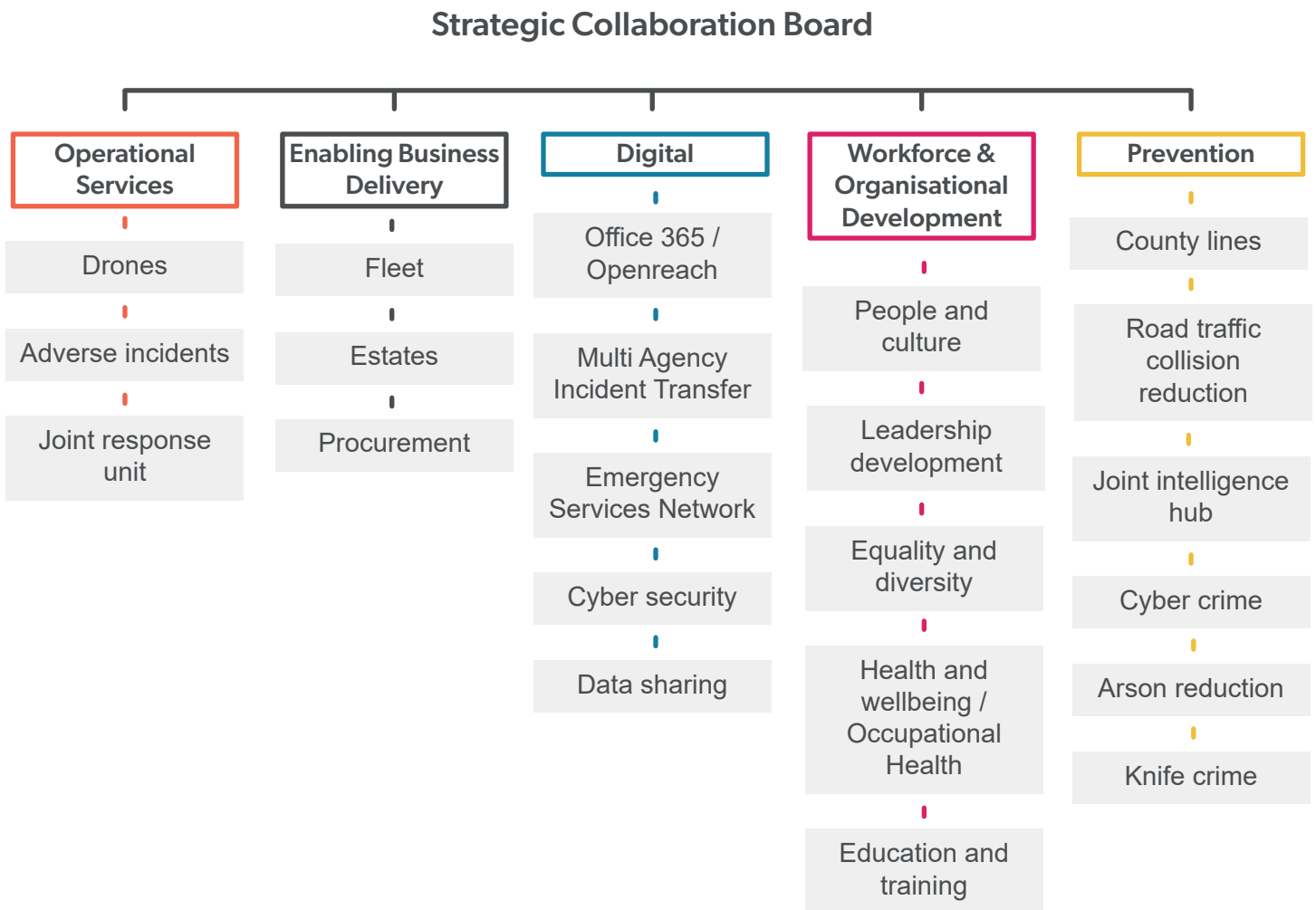
Exhibit 7: Joint Emergency Services Group Strategic Collaboration Plan objectives

- Consider issues of mutual interest and develop joint initiatives which, through collaborative working, enhances the delivery of services across Wales
- Improve co-operation and co-ordination between emergency services
- Exploit opportunities to collaborate and support enhanced emergency services delivery
- Develop new ways of working together
- Promote proactive collaboration initiatives to ensure the public of Wales receive the most appropriate emergency service response
- Reduce the volume and seriousness of adverse incident reporting between emergency services in Wales
- Deliver value for money to the Welsh taxpayer through implementation of cost-effective collaborative initiatives



54 The Strategic Collaboration Board has also agreed three key principles for successful collaboration that will underpin prioritisation of future activities. These are: reduce risk and harm to our communities; enable service delivery improvement; and provide better value for money. The Board has also agreed and mapped its priorities for the future under five broad workstreams (**Exhibit 8**). Each of these five areas – operational services; enabling business delivery; digital; workforce and organisational development; and prevention – is led by a senior officer from one of the emergency services partners.

Exhibit 8: Strategic Collaboration Board workstreams and key priority areas



Source: Joint Emergency Services Group, Joint Strategic Collaboration Plan, Version 1.0, July 2021

55 The five Strategic Collaboration Board portfolios are in line with national thinking, in particular in the desire to broaden the role of firefighters and for all partners to develop digital services. In addition, important 'big ticket' items of expenditure such as fleet and assets have been prioritised. These are the most likely to yield the biggest benefits. In addition, the five workstreams are building on current practice and are not intending to join up with other national committees and working groups. The priority is to use groups and relationships that are already established and working. Some workstreams will continue to prioritise work within services, while others plan to deliver pan emergency service collaborations.

Plans for collaboration are developing but some of these are limited in coverage and not supported by consistent project management arrangements

56 Each of the five workstreams has been identifying and agreeing potential short-, medium- and long-term areas for action, which in themselves can be small scale adjustments, as well as more significant pan-organisation changes. Some of the activity also builds on, and seeks to strengthen, well-established joint working – for example, the joint work on arson reduction and road safety prevention work – while others are entirely new collaborative opportunities such as joint vehicle maintenance contracts.

57 In principle, the Strategic Collaboration Board is looking to deliver three projects under each workstream per year. Although each of the workstreams is progressing, and some have made good progress, most are still identifying, mapping out and agreeing their priorities for the future. In July 2021:

- the Operational Services workstream had identified potential topics and agreed leads for different activities and actions but was yet to agree a plan of activity or a timeline to deliver against.
- in comparison, Enabling Business Delivery had agreed draft programmes highlighting potential areas for collaboration in relation to fleet, estates and procurement, although timelines are not in place for all activities.
- both the digital and prevention workstreams were scoping baselines and agreeing work to finalise their future collaboration plans.
- while the workforce and organisational development group had identified several potential areas for collaboration, concerns had been raised that progress will be limited without specific resources being dedicated to support activity.

- 58 The agenda set by the Strategic Collaboration Board is appropriate and is focussed on ensuring 'togetherness', but it needs more robust and consistent project management support and could be more ambitious in some areas. For example, some of the activity is focussed on identifying whether there is a case for collaboration with actions described as 'mapping activity'; 'sharing information'; 'creating a baseline'; 'obtaining advice'; 'benchmarking'; 'explore opportunities'; 'assess competencies'; and 'produce a list'. These read as a plan to create a plan for collaboration, not delivering improvement through actual collaboration.
- 59 Consequently, some workstreams are still narrowing down potential actions and have yet to finalise their priorities. While the type of activities appears sound, it is not always clear what outcome is being aimed at. This raises questions as to whether actions will result in meaningful improvements, particularly as much of the detail needed to measure success and evaluate progress have yet to be agreed.
- 60 While the five workstreams are broadly focussed on the right things they have no consistent, resourced and agreed approach to project management. Establishing a consistent resourced approach is therefore critical because it:
- brings leadership and direction to projects and supports the creation of a proper plan for executing on strategic goals;
 - ensures proper expectations are set around what can be delivered, by when, for how much and ensures the quality of whatever is being delivered, consistently hits the mark;
 - ensures proper project management processes are followed throughout the project life cycle and enables the right people do the right things, at the right time; and
 - enables risks to be properly managed and mitigated against to avoid them becoming issues and supports effective tracking and reporting of a project's progress.
- 61 Currently, much of the coordination work falls to the Joint Emergency Services Group coordinator but this is not sufficient to support such a wide and ambitious programme. Overall, workstream capacity is limited with no dedicated staff resource to support Strategic Collaboration Board activity with everyone doing their 'day job+'. In addition, some important recent inter-agency collaborations such as the fire and rescue services co-responding to medical emergencies and joint response units with the police have not progressed in recent years because of uncertainties in funding.

- 62 Without a consistent project management approach and ensuring there are adequate resources in place, the ambitions of the Strategic Collaboration Board are unlikely to be realised. This is a major risk to future success.

The Joint Emergency Services Group have yet to agree how they will judge the impact and value for money of collaboration

- 63 Establishing clear outcomes for collaboration is important to enable partners to understand the impact and value of joint working. However, developing 'whole system' outcomes is complex, especially in a multi-disciplinary environment. Integrating the outcomes and outputs from different services can be as complicated as delivering the collaboration itself. And it can be difficult to know where to start without a clear baseline, or where particular measures are not already in place, and without them, it is impossible to evaluate how well you are doing. It is essential therefore that partners identify outcomes at an early stage of the collaboration process rather than retrospectively fitting them to already agreed and funded activities or interventions to ensure they can undertake a proper evaluation.
- 64 Importantly, the strategic collaboration plan includes an objective to deliver value for money to the Welsh taxpayer through implementation of cost-effective collaborative initiatives. However, beyond this ambition, there is little information currently reported to judge whether existing and planned future collaborations between 'blue light' services is and will deliver better value for money.
- 65 For instance, there is no baseline data which shows collectively what organisations currently spend; no information on collaborative activities highlighting the savings that have been made to date; and no agreed targets on improvements that are planned to be delivered in the future. Existing collaborations are yet to be mapped or assessed for impact.
- 66 In addition, much of the good joint working between emergency services is not promoted and broadcast widely and the Joint Emergency Services Group does not have a strong public visibility. This is a missed opportunity given the Group's positive work in the last 18 months steering their way through the pandemic.

There are opportunities to learn from what is happening elsewhere in Great Britain

67 Nationally, emergency services benefit from being part of service-based networks that operate on a wider basis and have a good track record of encouraging within-sector collaboration. They include the [National Fire Chiefs Council](#), [National Police Chiefs Council](#) and the [Association of Ambulance Chief Executives](#). In addition to service specific networks, there are several other national, regional and local 'blue light' strategic collaboration boards in other parts of Great Britain.

The Scottish Emergency Services National Collaboration Strategy 2018-2023 is heavily focused on policy and service integration

68 In 2014, a Reform Collaboration Group was established in Scotland. It comprises the Scottish Fire and Rescue Service, the Police Service of Scotland and the Scottish Ambulance Service. In addition to the chairs of the fire and rescue and ambulance services, the chair of the Scottish Police Authority, the Chief Fire Officer, the Chief Executive of the Scottish Ambulance Service and the Chief Constable of Police Scotland also sit on a separate governance group. The Reform Collaboration Group vision is "working together for a safe and successful Scotland" and they have agreed seven areas for action:

- improve outcomes for people;
- transform by rebalancing how we deploy resources towards prevention activities;
- enhance the skills of our workforce;
- improve how we work in partnership and collaborate with others;
- further build and strengthen community resilience;
- exploit new technology in redesigning our services; and
- develop more flexible service models.

69 Importantly, in January 2018 the Group published the [Scottish Emergency Services National Collaboration Strategy](#)¹⁶. The strategy sets out the collective vision, strategic direction, objectives and working principles which will guide the ongoing development of collaborative working across the three emergency services in Scotland. A joint vision has been agreed, that "through ever closer working and through empowering our staff and communities we will improve the safety and resilience of communities and improve the wellbeing of the people of Scotland".

16 The partners have also developed a separate plan for improving use of data. This supports delivery of the overall National Collaboration Strategy.

- 70 The strategy includes a brief analysis of the demands that are being placed on emergency services and other public services and makes the case for why collaboration is important. Demographic change, social inequality, reductions in resources and political uncertainty highlight the need for a robust response to enable emergency services to be able to continue to deliver their responsibilities.
- 71 The strategy takes a logical step by step approach focussing on quick wins and easy choices that build up to longer term benefits focussing on four priority areas: co-location of services; co-responding; policy and data integration; and integration and shared services. They are focussing on these four areas because “Co-location helps us to co-respond which can lead to better sharing of knowledge and information which can help us to integrate services”. The Reform Collaboration Group is also developing a Collaborative Improvement Model to inform future collaborative work and to maximise opportunities, efficiencies and effectiveness.

The Thames Valley Emergency Services Steering Group is overseeing a focused programme of sharing resources and enhancing joint capabilities

- 72 The Thames Valley Emergency Services Steering Group brings together senior officers from the emergency services. The main differences with the Joint Emergency Services Group in Wales are the inclusion of the Thames Valley Police and Crime Commissioner and local authorities as members. There is a Programme Support officer, and a triage mechanism for focusing and reducing workstreams so they remain achievable and realistic. The Thames Valley Emergency Services Steering Group provides overall guidance, challenge, and direction on the implementation of the Collaboration Programme. Strategic priorities are focused on:
- demand analysis and reduction;
 - enabling services through joint procurement;
 - sharing specialist capabilities;
 - identifying and collaborating on workforce recruitment and development; and
 - operational integration.
- 73 Significant progress has been made including Buckinghamshire Fire

Authority, South Central Ambulance Trust and Thames Valley Police co-locating in a new purpose built 'Hub' with all three services operating from one site. Other developments include the joint procurement of standardised fire appliances and using a single supplier for personal protective equipment across the three fire and rescue services in the region. A collaboration register and monitoring report has been developed and is used to track progress¹⁷.

Emergency services in the East of England are starting to quantify the return on investment from collaborations

- 74 An evaluation report of current collaborative activity between Bedfordshire Fire and Rescue Service and the East of England Ambulance Service Trust estimated a total return on investment of £5.09 million in social value, or £7 for every £1 invested¹⁸. This includes:
- the return on investment and social value of the Fire and Rescue Service's support during the pandemic from firefighter secondments into Ambulance Service Trust of £0.448 million;
 - the social value of the Fire and Rescue Service's falls team in 2020-21 of £1.053 million;
 - bariatric complex patient rescue service with an added social value to Bedfordshire of £0.384 million;
 - co-responding with an added social value to Bedfordshire of £2.244 million; and
 - effecting entry¹⁹ has added social value to Bedfordshire of £0.960 million.
- 75 Due to collaborative efforts, the evaluation highlights that COVID-19 has been less impactful on the Ambulance Service Trust and since April 2020 the support of the Fire and Rescue Service has enabled an extra 600 emergency ambulances to be available and more than 22,332 patient-facing hours have been provided. As a result, in 2020-21 the Ambulance Service Trust met all its category 1 life threatening incident response standards²⁰ in the Bedfordshire area for the first time since 2010. The Trust have since reported the third best performance in England within their 7-minute target during 2020-21.

17 [Thames Valley Collaboration Report](#)

18 [BFRS and EEAST Collaboration Evaluation 2021](#).

19 Effecting entry is where the fire and rescue service break into a property where there is a concern for the life of a patient in a premises and ambulance or police crews are unable to make entry.

20 In 2017, NHS England implemented new ambulance standards across the country. This was to ensure the sickest patients get the fastest response and that all patients get the right response first time. A set of pre-triage questions were introduced to identify those patients in need of the fastest response. There are four categories of call and Category 1 covers calls from people with life-threatening illnesses or injuries and requires a response within 7 minutes.

What can Wales learn from this?

- 76 From the examples we have reviewed in other parts of Great Britain, we conclude that collaboration is mostly operationally focused, prioritised locally not nationally and is often a tactical response to address a problem or circumstance. Activity is also often invisible to the public. Integrated services are not widespread elsewhere and no 'blue light' collaboration board appears to have fully cracked the secret of collaboration.
- 77 Drawing from the examples above and others – **Appendix 3** provides a summary of some additional partnerships – there are clearly some key principles that can help make 'blue light' collaboration work. In taking this agenda forward in Wales, **Exhibit 9** highlights some likely critical factors of success. Building on this, **Appendix 4** provides a self-evaluation checklist.

Exhibit 9: making collaboration work – critical success factors

- Visible leadership that prioritises the importance of collaboration.
- Being clear how collaboration contributes in a meaningful way to taking forward each agencies vision and strategy.
- Contextualising the reasons for change – how demographic, societal, financial and political issues require different responses from services in the 21st Century.
- Being open about the potential areas of conflict and confronting these head on by openly discussing, assessing and managing them.
- Establishing clear protocols around behaviours, regularity of meetings, information and data sharing, finances, and accountabilities.
- Establishing a shared understanding, and an appreciation, of the remit and limitations of collaboration.
- Ability to commit time, energy and resource (including senior leaders time) to sustain momentum and delivery.
- Appreciating the service user’s perspective and involving them in identifying where collaboration can improve their experience.
- Promoting the importance and benefits of collaborative working at the ‘front line’ and communicating/explaining why it is important.
- Creating measures of success that enable you to demonstrate impact and value for money, and regularly evaluating and reporting performance against these.





Appendices

- 1 Audit methods and approach**
- 2 The Civil Contingencies Act 2004 and responding to disasters in Wales**
- 3 Examples of emergency services and responders collaborations elsewhere in Great Britain**
- 4 Positive characteristics of emergency services who collaborate effectively**

1 Audit methods and approach

Methods

We completed our review between March 2020 and October 2021 and used a range of methods in delivering the review:

- **document review:** we reviewed Welsh Government documentation, guidance and announcements, a range of materials on approaches in other parts of Great Britain and reports and information published by the UK Government;
- **interviews:** we interviewed senior leaders from each of the emergency services, officers with responsibility for delivering collaboration initiatives in Welsh emergency services, staff of the Welsh Government and a small number of people working in emergency services in England; and
- **data analysis:** we undertook a detailed data collection and analysis exercise drawing on information included in published accounts and data held by each of the emergency services. The data requested covered the following:
 - stations/bases, control rooms and location of each organisations buildings – we had all of this information.
 - workforce by role - uniformed and non-uniformed – we had all of this information.
 - revenue and capital spend – we had all of this information.
 - reserves – we had all of this information.
 - number of vehicles, annual mileage and spend on maintaining fleet – we had most of this information.
 - spend on overtime – we had most of this information.
 - sickness absence levels – we had some of this information.
 - board remuneration – we had all of this information.

We have only drawn on data sets which are fully or mostly complete in our analysis and have checked the validity and accuracy of the information with each body. Because of these differences in data, the analysis in the report varies between financial years.

Approach

Following previous local audit work on collaboration between police forces in Wales, we launched this review looking more widely at all Welsh 'blue light' services in March 2020. We originally planned this work as a '2 stage' audit:

- Stage 1 desktop review of resources, budgets, fleet and assets, to identify from where and how services currently work together.
- Stage 2 opportunities to improve resilience through better collaboration, integration and use of resources.

We revised our plans to take account of the challenges facing emergency services in dealing with the impact of COVID-19. We reduced the scope and coverage of our fieldwork. For instance, we did not process map how each emergency service responds to emergency 999 calls, including resolution and recovery at the Bridgend Joint Emergency Services Centre; we did not hold focus groups of frontline emergency workers; and we did not review risk registers and risk management arrangements. We also completed the review as a single stage audit.

2 The Civil Contingencies Act 2004 and responding to disasters in Wales

The Civil Contingencies Act 2004, and accompanying non-legislative measures, provides a single framework for civil protection in Wales²¹. Part 1 of the Act and supporting regulations and statutory guidance establish a clear set of roles and responsibilities for those involved in emergency preparation and response at the local level. We reported on the operation of the Act in 2012²².

The Act divides local responders into 2 categories, imposing a different set of duties on each. Those in Category 1 are organisations at the core of the response to most emergencies (the emergency services, local authorities and NHS bodies). Category 1 responders are subject to the full set of civil protection duties. They will be required to:

- assess the risk of emergencies occurring and use this to inform contingency planning;
- put in place emergency plans;
- put in place business continuity management arrangements;
- put in place arrangements to make information available to the public about civil protection matters and maintain arrangements to warn, inform and advise the public in the event of an emergency;
- share information with other local responders to enhance co-ordination;
- co-operate with other local responders to enhance co-ordination and efficiency; and
- provide advice and assistance to businesses and voluntary organisations about business continuity management (local authorities only).

21 Under Section 41 of the [Transfer of Functions Order in 2018](#), key provisions of the Civil Contingencies Act 2004 ('the Act') were transferred to Welsh Ministers.

22 [Civil Emergencies in Wales](#), Auditor General for Wales, December 2012.

Category 2 organisations (the Health and Safety Executive, transport and utility companies) are 'co-operating bodies'. They are less likely to be involved in the heart of planning work, but will be heavily involved in incidents that affect their own sector. Category 2 responders have a lesser set of duties - co-operating and sharing relevant information with other Category 1 and 2 responders. Category 1 and 2 organisations come together to form 'local resilience forums' (based on police areas) which help co-ordination and co-operation between responders at the local level.

Emergency services in Wales have taken the lead in keeping people and property safe in response to a wide variety of incidents. For instance, severe storms and floods as well as transportation accidents, riots, civil protests, massive fires and oil pollution.

3 Examples of emergency services and responders collaborations elsewhere in Great Britain

Joint working between emergency services is growing in importance across Great Britain and there are numerous approaches in place or under development. For further information on the work of the Reform Collaboration Group in Scotland, Thames Valley Collaboration Steering Group and Bedfordshire Blue Light Collaboration Strategic Board see paragraphs 67 to 75 in the main body of this report.

Collaboration	Wider Membership	Performance management framework in place	Evaluation of existing joint working arrangements	Work programme prioritised	Additional and separate Tri Service strategies and approaches developed
Scotland Reform Collaboration Group	N/A	Yes	No	Yes	Data
Thames Valley Collaboration Steering Group	Police and Crime Commissioner County Councils Local Resilience Forum Local Economic Partnership NHS CCG	Yes	Yes	Yes	Estates Fleet Procurement Emergency Services Hubs Operational rotas Apprentices

Collaboration	Wider Membership	Performance management framework in place	Evaluation of existing joint working arrangements	Work programme prioritised	Additional and separate Tri Service strategies and approaches developed
Bedfordshire Blue Light Collaboration Strategic Board	Police and Crime Commissioner Local Resilience Forum	Yes	Yes	Yes	Estates Fleet Procurement Workshops
Southwest Emergency Services Collaboration Group	Cornwall Council Local Resilience Forum	Yes	Yes	Yes	Tri Force Specialist Operations Digital Storage and Management Emergency Services Mobile Communication Programme (ESMCP)
Warwickshire Blue Light Collaboration Joint Advisory Board	Police and Crime Commissioner County Council	Yes	No	Yes	Fire crime scene investigation Real Time Demand Management

Collaboration	Wider Membership	Performance management framework in place	Evaluation of existing joint working arrangements	Work programme prioritised	Additional and separate Tri Service strategies and approaches developed
Cheshire	Air ambulance	Yes	No	No	People Development professional elements Facilities and Estates Strategic Change Improvement Courier Services Legal Services Print Services Corporate Communications
Cumbria Blue Light Executive Leaders Board	County Council Mountain Rescue	Yes	No	Yes	Data sharing District level Local Focus Hubs Strategy Joint Command and Control Centre Mobile working strategy

Collaboration	Wider Membership	Performance management framework in place	Evaluation of existing joint working arrangements	Work programme prioritised	Additional and separate Tri Service strategies and approaches developed
Essex Strategic Board	Thurrock Council Southend on Sea Council	Yes	Yes	Yes	Estates Fleet Procurement Safer Essex Roads Strategy
Merseyside Blue Light Collaboration Board	Local Resilience Forum Liverpool City Council	Yes	No	Yes	Joint training for commanders and control room supervisor Common debrief process

Source: Audit Wales

We have developed this self-assessment checklist drawing on our review of

4 Positive characteristics of emergency services who collaborate effectively

emergency service collaborations across Great Britain. We have recommended that it is used by the emergency services in Wales to evaluate and strengthen their collaborative work programmes.

Characteristic	Always	Sometimes	Never
We have visible leadership that prioritises the importance of collaboration			
I trust others within the collaboration, and others trust me			
We are clear how collaboration contributes in a meaningful way to taking forward each agencies vision and strategy			
We know why and can contextualise the reasons for change – how demographic, societal, financial and political issues require different responses from services in the 21 st Century			
We are open about the potential for conflict and confront these head on by openly discussing, assessing and managing them			
We know who will hold the partners together during challenging times			
Individuals are taking specific actions to move the collaboration forward			
The most difficult issues are being addressed			
We have clear and effective protocols around behaviours, regularity of meetings, information and data sharing, finances, and accountabilities			
Responsibility for coordinating the collaboration process is clear and partners are committed to sharing responsibility for the collaboration			
We have a shared understanding, and an appreciation, of the remit and limitations of collaboration			
We can commit sufficient time, energy and resource (including senior leaders time) to sustain momentum and delivery of our collaborative work			

Characteristic	Always	Sometimes	Never
I and my organisation is prepared to create and sustain capacity, and all other partners are committed to doing the same			
We value the service user's perspective and involve them in identifying where collaboration can improve their experience			
We promote the importance and benefits of collaborative working at the 'front line' and communicate and explain why this is important			
We have measures of success that enable us to demonstrate impact and value for money, and regularly evaluate and report performance against these			

Source: Audit Wales



Audit Wales

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AGENDA ITEM NO 12

Audit Wales Presentation

-

To be presented verbally on the day

Presented by: N.Selwyn or C.Rigby

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**FORWARD WORK PROGRAMME FOR
FINANCE, AUDIT & PERFORMANCE MANAGEMENT COMMITTEE 2022/23**

Expected Date of Report	Report Name	Purpose of Piece of Work	Information / Decision	Lead Director/ Contact Officer	Progress
As required	Audit Wales Reports	To advise Members of the conclusions of Audit Wales reports and to consider the implications for the Service	D	T/ACO CS Contact Officer: Geraint Thomas	
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	I	T/ACO CS Contact Officer: Lisa Mullan	
As required	Performance Report	To scrutinise specific issues of performance identified and referred by Fire Authority	I	ACFO SD Contact Officer: Sarah Watkins	
As required	Statistics Report	To scrutinise specific statistics or trends as identified and referred by the Fire Authority	I	T/ACO CS Contact Officer: Sarah Watkins	

Expected Date of Report	Report Name	Purpose of Piece of Work	Information / Decision	Lead Director/ Contact Officer	Progress
25 July 2022	Revenue Outturn	To advise on total revenue expenditure for the year against the set revenue budget following the year end and to explain variations and impact on reserves	D	Treasurer Contact Officer: Lisa Mullan	
25 July 2022	Capital Outturn	To advise on total capital expenditure for the year against the set capital budget following the year end and to explain variations	D	Treasurer Contact Officer: Lisa Mullan	
25 July 2022	Audit Wales Audit Plan 2022	To advise Members of the work set out by Audit Wales to be undertaken during 2022	I	T/ACO CS Contact Officer: Lisa Mullan	
25 July 2022	Audited Statement of Accounts	To advise Members of the content of the Audited Statement of Accounts	I	Treasurer Contact Officer: Lisa Mullan	
25 July 2022	Audit Accounts report (ISA 260 Report)	To advise Members of the content of the Auditor General's ISA 260 report including the final letter of representation, proposed audit opinion and corrections/recommendations	I	Treasurer Contact Officer: Lisa Mullan	

Expected Date of Report	Report Name	Purpose of Piece of Work	Information / Decision	Lead Director/ Contact Officer	Progress
25 July 2022	Audit Wales Report – Joint Working Between Emergency Services	To update Members on the findings and recommendations of Audit Wales review of collaboration across the Emergency Services in Wales	I	CFO Contact Officer: Huw Jakeway	
10 Oct 2022	Medium Term Financial Strategy Update, Reserves Strategy and Revenue & Capital Budget Setting Report	To update Members on the MTFS to inform and influence the budget setting process to meet the Service's requirements for the following financial year	D	Treasurer Contact Officer: Lisa Mullan	
10 Oct 2022	Revenue Monitor	To provide an update on revenue expenditure against the revenue budget for the year	D	Treasurer Contact Officer: Lisa Mullan	
10 Oct 2022	Capital Monitor	To provide an update on capital expenditure against the capital budget for the year	D	Treasurer Contact Officer: Lisa Mullan	
10 Oct 2022	Treasury Management Outturn Report	To advise on performance against the treasury management policy and strategy following financial year end	I	Treasurer Contact Officer: Lisa Mullan	

Expected Date of Report	Report Name	Purpose of Piece of Work	Information / Decision	Lead Director/ Contact Officer	Progress
10 Oct 2022	Health Check of Priority Actions and Q1 progress against the Statutory PI's	To scrutinise progress of the Service's Priority Actions and statutory PI's as at the end of Q1	I	T/ACO CS & ACFO SD Contact Officer: Sarah Watkins	
10 Oct 2022	Audit Wales Final Audit Letter	To advise on conclusion of financial audit	I	Treasurer Contact Officer: Lisa Mullan	
5 Dec 2022	Revenue Monitor	To provide an update on revenue expenditure against the revenue budget for the year	D	Treasurer Contact Officer: Lisa Mullan	
5 Dec 2022	Capital Monitor	To provide an update on capital expenditure against the capital budget for the year	D	Treasurer Contact Officer: Lisa Mullan	
5 Dec 2022	Revenue & Capital Budget Setting Update Report	To assist in determining the appropriate revenue & capital budget required to meet the Service's requirements for the financial year	D	Treasurer Contact Officer: Lisa Mullan	

Expected Date of Report	Report Name	Purpose of Piece of Work	Information / Decision	Lead Director/ Contact Officer	Progress
5 Dec 2022	Treasury Management Interim Report	To update Members on treasury management activity during the year to date	I	Treasurer Contact Officer: Lisa Mullan	
5 Dec 2022	Audit & Plan Scheme Updates	To seek Members' views upon the progress of Audit & Plan Scheme Actions	I	T/ACO CS Contact Officer: Sarah Watkins	
5 Dec 2022	Annual Audit Plan Financial Audits	To advise Members of the proposed timetable for financial audits in the forthcoming audit year	I	Treasurer Contact Officer: Lisa Mullan	
13 March 2023	Treasury Management Strategy Report	To secure Members' approval to the adoption of the Treasury Management Strategy for the following financial year	D	Treasurer Contact Officer: Lisa Mullan	
13 March 2023	Draft Annual Report of the Work of the FAPM Committee and the Discharge of the Terms of Reference of the Finance, Asset & Performance Management Scrutiny 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	D	Chair of FAPM & T/ACO CS Contact Officer: Sarah Watkins	

Expected Date of Report	Report Name	Purpose of Piece of Work	Information / Decision	Lead Director/ Contact Officer	Progress
13 March 2023	Internal Audit Programme	To outline the planned internal audit coverage for the financial year and to seek comment and approval	D	T/ACO CS Contact Officer: Lisa Mullan	
13 March 2023	Revenue Monitor	To provide an update on revenue expenditure against the revenue budget for the year	D	Treasurer Contact Officer: Lisa Mullan	
13 March 2023	Capital Monitor	To provide an update on capital expenditure against the capital budget for the year	D	Treasurer Contact Officer: Lisa Mullan	
13 March 2023	Health Check of Priority Actions and Q3 progress against the Statutory PI's	To scrutinise progress of the Service's Priority Actions and statutory PI's as at the end of Q3	I	T/ACO CS & ACFO SD Contact Officer: Sarah Watkins	

Expected Date of Report	Report Name	Purpose of Piece of Work	Information / Decision	Lead Director/ Contact Officer	Progress
13 March 2023	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.	I	T/ACO CS Contact Officer: Lisa Mullan	
13 March 2023	Corporate Departmental Risk Register	To seek Members' views upon the Corporate Departmental Risk Register	I	T/ACO CS Contact Officer: Wayne Thomas	
13 March 2023	Register of Gifts and Hospitality	To advise Members of gifts and hospitality accepted and declined by Members and Officers during the year	I	T/ACO CS Contact Officer: Sarah Watkins	

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AGENDA ITEM NO 14

**To consider any items of business that the Chairperson deems urgent
(Part 1 or 2)**

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1.	Apologies for Absence	
2.	Declarations of Interest	
	Members of the Fire & Rescue Authority are reminded of their personal responsibility to declare both orally and in writing any personal and/or prejudicial interest 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.	
3.	Chairperson's Announcements	
4.	To receive the minutes of;	
	<ul style="list-style-type: none"> • Finance, Audit & Performance Management Committee held on Monday 11 April 2022 	5
	REPORTS FOR DECISION	
5.	Revenue Outturn Report 2021/22	9
6.	Capital Outturn Report 2021/22	21
7.	Statutory Audit & Annual Statement of Accounts	29
	REPORTS FOR INFORMATION	
8.	Internal Audit Progress Report & Audit Action Update	63
9.	Performance Monitoring Report	87
10.	Business Plan Actions Report, Health Check 2021/2022 – Quarter 4	89
11.	Audit Wales Report – Joint Working Between Emergency Services	91
12.	Audit Wales Presentation – to be presented on the day	143
13.	Forward Work Programme for Finance, Audit & Performance Management Committee 2022/2023	145

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14. To consider any items of business that the Chairperson deems urgent (Part 1 or 2) 153