



Royal Berkshire Fire Authority

Value for Money Interim Report

Years ended 31 March 2022 and 31 March 2023

September 2024

September 2024

Royal Berkshire Fire Authority
Newsham Court
Pincents Kiln
Calcot
Reading
RG31 7SD

Dear Audit & Governance Committee Members

2021/22 and 2022/23 Value for Money Interim Report

We are pleased to attach our interim commentary on the Value for Money (VFM) arrangements for Royal Berkshire Fire Authority. This commentary explains the work we have undertaken during the year and highlights any significant weaknesses identified along with recommendations for improvement. The commentary covers our interim findings for the audit years 2021/22 and 2022/23.

The Department for Levelling Up, Housing and Communities (DLUHC) has worked collaboratively with the FRC, as incoming shadow system leader, and other system partners, to develop measures to address the delay in local audit. The National Audit Office (NAO) issued a consultation on 8 February 2024 seeking views on changes to the Code of Audit Practice (the Code) to support auditors to meet backstop dates and promote more timely reporting of their work on value for money arrangements. The consultation proposes to reduce the scope of the VFM reporting up to and including the 2022/23 financial year. At this stage, we are continuing to report VFM in line with our existing responsibilities as set out in the 2020 Code.

This report is intended solely for the information and use of the Audit & Governance Committee and management. It is not intended to be and should not be used by anyone other than these specified parties.

We welcome the opportunity to discuss the contents of this report with you at the Audit & Governance Committee meeting on 21st October 2024.

Yours faithfully

Andrew Brittain

Partner

For and on behalf of Ernst & Young LLP

Encl

Contents

01 Executive Summary



02 Value for Money Commentary



03 Appendices



Public Sector Audit Appointments Ltd (PSAA) issued the “Statement of responsibilities of auditors and audited bodies”. It is available from the PSAA website (<https://www.psa.co.uk/auditquality/statement-of-responsibilities/>). The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas. The “Terms of Appointment and further guidance (updated July 2021)” issued by the PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and in legislation, and covers matters of practice and procedure which are of a recurring nature. This report is made solely to Audit & Governance Committee and management of Royal Berkshire Fire Authority in accordance with the statement of responsibilities. Our work has been undertaken so that we might state to the Audit & Governance Committee and management of Royal Berkshire Fire Authority those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Audit & Governance Committee and management of Royal Berkshire Fire Authority for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.



01

Executive Summary



Executive Summary

Purpose

Auditors are required to be satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We do not issue a 'conclusion' or 'opinion', but where significant weaknesses are identified we will report by exception in the auditor's opinion on the financial statements. In addition, auditors provide an annual commentary on arrangements published as part of the Auditor's Annual Report. In doing so, we comply with the requirements of the 2020 Code of Audit Practice (the Code) and Auditor Guidance Note 3 (AGN 03).


The purpose of this interim commentary is to explain the work we have undertaken for the year ended 31 March 2022 and 31 March 2023 and highlight any significant weaknesses identified along with recommendations for improvement. The commentary covers our interim findings for the audit years 2021/2022 and 2022/23. The NAO has confirmed that where VFM reporting is outstanding for more than one year, the auditor can issue one report covering all years.

The Department for Levelling Up, Housing and Communities (DLUHC) has worked collaboratively with the Financial Reporting Authority (FRC), as incoming shadow system leader, and other system partners, to develop measures to address the delay in local audit. As part of the NAO consultation issued on 8 February 2024, there is a proposal to reduce the scope of the VFM reporting up to and including the 2022/23 financial year. However, the consultation states that where auditors have begun or already undertaken work that no longer falls under the reduced scope, they may still report on it in accordance with Schedule 4. We are continuing to report VFM in line with our existing responsibilities as set out in the 2020 Code to ensure a smooth transition to the 2023/24 audit year when auditors are required to meet the full Code reporting responsibilities.

The report sets out the following areas which have been assessed up to the point of issuing this interim report:

- Any identified risks of significant weakness, having regard to the three specified reporting criteria;
- An explanation of the planned responsive audit procedures to the significant risks identified;
- Findings to date from our planned procedures; and
- Summary of arrangements over the period covered by this report (Appendix A).

We will summarise our final view of the value for money arrangements as part of the Auditor's Annual Report once the audit opinion has been issued for 2022/23.



Executive Summary (continued)

Risks of Significant Weakness

In undertaking our procedures to understand the Authority's arrangements against the specified reporting criteria, we identify whether there are risks of significant weakness which require us to complete additional risk-based procedures. AGN 03 sets out considerations for auditors in completing and documenting their work and includes consideration of:

- our cumulative audit knowledge and experience as your auditor;
- reports from internal audit which may provide an indication of arrangements that are not operating effectively;
- our review of the Fire Authority's committee reports;
- meetings with key officers;
- information from external sources; and
- evaluation of associated documentation through our regular engagement with the Fire Authority's management and the finance team.

We completed our risk assessment procedures and did not identify any significant weaknesses in the Fire Authority's VFM arrangements.

As a result, we have no matters to report by exception at this stage of the audit and we will update our interim reporting as part of issuing the final commentary in the Auditor's Annual Report later in the year.

Executive Summary (continued)

Reporting

Our interim commentary for 2022/23 and 2021/22 is set out over pages 10 to 20. The interim commentary on these pages summarises our understanding of the arrangements at the Fire Authority based on our evaluation of the evidence obtained in relation to the three reporting criteria (see table below) throughout 2021/22 and 2022/23. We include within the VFM commentary below the associated recommendation we have agreed with the Fire Authority around timely preparation and publication of accounts.

Appendix A includes the detailed arrangements and processes underpinning the reporting criteria. These were reported in our 2020/21 Auditor's Annual Report and have been updated for this report.

In accordance with the NAO's 2020 Code, we are required to report a commentary against the three specified reporting criteria. The table below sets out the three reporting criteria, whether we identified a risk of significant weakness as part of our planning procedures, and whether, at the time of this interim report, we have concluded that there is a significant weakness in the body's arrangements.

Reporting Criteria	Risks of significant weaknesses in arrangements identified?	Actual significant weaknesses in arrangements identified?
Financial sustainability: How the Fire Authority plans and manages its resources to ensure it can continue to deliver its services	No significant risks identified	No significant weakness identified
Governance: How the Fire Authority ensures that it makes informed decisions and properly manages its risks	No significant risks identified	No significant weakness identified
Improving economy, efficiency and effectiveness: How the Fire Authority uses information about its costs and performance to improve the way it manages and delivers its services	No significant risks identified	No significant weakness identified



Executive Summary (continued)

Independence

The FRC Ethical Standard requires that we provide details of all relationships between Ernst & Young (EY) and the Fire Authority, and its members and senior management and its affiliates, including all services provided by us and our network to the Fire Authority, its members and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on our integrity or objectivity, including those that could compromise independence and the related safeguards that are in place and why they address the threats.

There are no relationships from 1 April 2021 to the date of this report, which we consider may reasonably be thought to bear on our independence and objectivity.

EY Transparency Report 2023

Ernst & Young (EY) has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained.

Details of the key policies and processes in place within EY for maintaining objectivity and independence can be found in our annual Transparency Report which the firm is required to publish by law. The most recent version of this Report is for the year end 30 June 2023:

[EY UK 2023 Transparency Report | EY UK](#)



02 Value for Money Commentary

Value for Money Commentary

Financial Sustainability: How the Fire Authority plans and manages its resources to ensure it can continue to deliver its services

No significant weakness identified

The Fire Authority is required to have arrangements to ensure proper resource management and the primary responsibility for these arrangements and reporting on the design and operation of these arrangements via the annual governance statement rests with management.

Budget monitoring is done on a quarterly basis to identify and address short term financial pressures. It involves identifying variances, pressures and risks while taking prompt action to prevent budget pressures or to bring pressures that have arisen back under control by identifying savings and income opportunities.

The Fire Authority has a robust process that continually reviews local and national financial pressures and responds to these accordingly. Regular meetings are held with heads of services, the Senior Leadership Team and with members. Any significant financial pressures to deliver the Plan are raised and mitigated with identified savings, or, if an earmarked or risk reserve exists, then a draw from reserves may be considered in accordance with financial regulations, which is then reported in the quarterly monitoring reports. Future year pressures are considered as part of the Medium Term Financial Plan ('MTFP') and reported as part of the budget setting process. This may lead to budget adjustments in some service areas or a risk reserve review.

The Authority has contingency plans to balance the budget should funding decrease as well as ongoing projects to deliver efficiencies. The contingency plans include use of budget contingency reserve / other reserves as deemed appropriate. Scenario planning exercises look at a range of potential options available, dependent on the severity of the funding deficit.

BFRA's strategic documents are developed in line with the Authority's Medium Term Financial Plan. Capital plans and investments plans are presented to Members as part of the budget setting papers that include the MTFP. The consistency of these with the financial plan, is therefore picked up as part of the preparation and sign-off of these papers prior to publication. Workforce, operational planning and effectively any other decision-making process will require a supporting paper for approval to be presented at either Senior Leadership Team or the appropriate Member committee.

Financial resilience is managed through the Corporate Risk Register which is reviewed monthly by SLT. Scenario planning work is completed with Directors / wider SLT colleagues when applicable. The service has identified and assessed a range of fire and rescue-related risks to its communities. It has used a range of information and consulted widely, to produce a comprehensive community risk management plan (CRMP), formerly known as its integrated risk management plan (IRMP).

Conclusion: Based on the work performed, the Fire Authority had proper arrangements in place in 2022/23 and 2021/22 to enable it to plan and manage its resources to ensure that it can continue to deliver its services

Value for Money Commentary (continued)

Governance: How the Fire Authority ensures that it makes informed decisions and properly manages its risks

No significant weakness identified

The Fire Authority published their draft 2021/22 financial statements for audit on 29th July 2022 and their draft 2022/23 financial statements on 31 May 2023. Both publishing dates are in line with the Accounts and Audit regulations and the relevant amendments. The Fire Authority advertised and held inspection periods for members of the public in line with these regulations. We validated that the 2022/23 and 2021/22 draft financial statements were arithmetically correct, agreed to the data in the general ledger, and prepared in line with the content required by the CIPFA Code. The Authority has carried out bank reconciliations during the year. Therefore, based on these procedures appropriate arrangements for financial reporting were in place during 2022/23 and 2021/22.

The Fire Authority produces an Annual Governance Statement ('AGS') each year which sets out the governance roles and responsibilities and follows the adopted Local Code of Corporate Governance, which is reviewed and published annually. The Fire Authority is committed to openness and transparency. We noted that RBFRA received a partial response for IT General Controls (ITCG's) in 22/23 but have not mentioned this in the draft AGS currently available on the website – we have enquired with Conor Byrne (Head of Finance) as to the reason, which is that the IT audit opinion was issued after the draft AGS was published and that this will be updated when it comes to Committee for final approval.

During our 2020/21 audit, we identified and reported within our Audit Results Report a number of adjusted and unadjusted errors across the financial statements. We considered whether this represents a risk of significant weakness in the proper arrangements to ensure there are proper processes in place to have relevant, accurate and timely information to support statutory financial reporting requirements. The Authority accepted that improvements were needed in those areas and this was reported to the Audit & Governance Committee. We did not consider those findings to indicate a weakness in the proper arrangements at the Authority.

The Fire Authority Committee has the primary oversight of key decision making within the Fire Authority with some responsibilities delegated to the Audit and Governance Committee and Management Committee. The Fire Authority recognises the need to identify and understand its key business risks and is committed to ensuring that appropriate arrangements are in place to enable informed risk decision taking, recognising that effective risk management seeks to optimise the balance between risk and reward. An important part of the Fire Authority's decision making process is to ensure that risks are identified. The Fire Authority has a range of monitoring controls in place including regular reviews of effectiveness of internal controls to prevent and detect fraud through the Internal Audit Function. This is done on an annual basis through an annual internal audit report. In addition, quarterly internal audit progress reports are presented and discussed at the Audit and Governance Committees taking place during the year.

Conclusion: Based on the work performed, the Authority had proper arrangements in place in 2022/23 and 2021/22 to make informed decisions and properly manage its risks.

Value for Money Commentary (continued)

Improving economy, efficiency and effectiveness: How the Fire Authority uses information about its costs and performance to improve the way it manages and delivers its services

No significant weakness identified

The Fire Authority has appropriate arrangements in place in relation to how the Fire Authority uses information about its costs and performance to improve the way it manages and delivers its services.

Performance monitoring is undertaken to understand if and how priorities identified in the Corporate Plan are being achieved with the desired outcomes. The Fire Authority has robust processes that continually review, collect data and report financial and non-financial performance to various committees.

Reviews of budget monitoring information identifies areas for improvement. All proposed activities and projects outside of normal business are scrutinised from a value for money perspective.

The HMICFRS reports provide an assessment of the Authority at a given point in time. Following the inspection in 2018/19, a second inspection commenced in June 2022 and the Authority received an overall good rating. The Authority utilised the report from the first inspection to identify areas for improvement and to contribute towards the wider development of the Authority's plans.

All procurement is conducted in line with the Authority's recently revised Contract Regulations which in turn ensure compliance with relevant legislation. A record of procurement savings is maintained to track expected benefits. These Contract Regulations (known as the Rules) are made under Section 101 of the Local Government Act 1972 and approved by Royal Berkshire Fire Authority ("the Authority") to facilitate efficient and transparent decision making.

Conclusion: Based on the work performed, the Authority had proper arrangements in place in 2022/23 and 2021/22 to use information about its costs and performance to improve the way it manages and delivers its services.



03 Appendices

Appendix A – Summary of arrangements

Financial Sustainability

Reporting criteria considerations

How the body ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them

Arrangements in place

Budget monitoring is done on a quarterly basis to identify and address short term financial pressures. It involves identifying variances, pressures and risks while taking prompt action to prevent budget pressures or to bring pressures that have arisen back under control by identifying savings and income opportunities.

The Fire Authority has a robust process that continually reviews local and national financial pressures and responds to these accordingly. Regular meetings are held with heads of services, the Senior Leadership Team and with members. Any significant financial pressures to deliver the Plan are raised and mitigated with identified savings, or, if an earmarked or risk reserve exists, then a draw from reserves may be considered in accordance with financial regulations, which is then reported in the quarterly monitoring reports. Future year pressures are considered as part of the Medium Term Financial Plan ('MTFP') and reported as part of the budget setting process. This may lead to budget adjustments in some service areas or a risk reserve review. The MTFP is refreshed every year in order to build in changes in the environment and to respond to pressures.

How the body plans to bridge its funding gaps and identifies achievable savings

The saving targets and other headline issues are agreed as part of the MTFP. The Fire Authority will also budget for contingencies to mitigate non-delivery of savings. This is completed using a risk-based approach.

The Authority has engaged with local MPs, the NFCC and the Home Office to lobby for precept flexibility. The Authority has contingency plans to balance the budget should funding decrease as well as ongoing projects to deliver efficiencies. The contingency plans include Use of budget contingency reserve / other reserves as deemed appropriate. Scenario planning exercises looking at a range of potential options available, dependent on the severity of the funding deficit. HMICFRS Inspection Report 2021-22 also commented that the RBFRA has a sound understanding of future financial challenges and comments that the underpinning assumptions of the plans are relatively robust, realistic and sensible.

In the service's medium-term financial plan, it has identified savings of £345,000 that it can make in 2022/23. This includes its successful appeal of business rate charges worth £77,000 per year. It has also identified £120,000 of the £325,000 savings it needs to make in 2023/24. The service has transferred £332,000 from its budget carry-forward reserve to its transition fund reserve. This will support invest-to-save IT projects from 2023/24.

The Efficiency and Productivity Plan captures invest to-save projects that will result in revenue budget savings in future years. As well as helping to secure financial sustainability for the Authority, in many cases, these projects will also contribute to the Authority's environmental strategy of reducing its carbon emissions.

Appendix A – Summary of arrangements

Financial Sustainability (*continued*)

Reporting criteria considerations

How the body plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities

Arrangements in place

The Head of Facilities, Fleet and Equipment has been tasked with developing the Authority's sustainability strategy which will link into the Strategic Asset Investment Framework and Corporate Risk Management Plan. RBFRA's recent carbon footprint assessment undertaken by Planet Mark indicates that 64.7% of the organisation's carbon output comes from our buildings. In line with their core objectives for estate improvements, as stated above, and in keeping with central government's commitment to reduce greenhouse gas emissions, they are incorporating environmental sustainability into all of their major rebuild and improvement works. In addition to targeted improvement works at most in need locations, the SAIF identifies thematic estate wide improvement programmes that they will accelerate to make their estate more environmentally friendly and deliver revenue budget savings over the medium term. These will include:

- The installation of LED lighting across the estate will be the first sustainability project to be delivered and should offer the quickest return on investment with the minimum resource demand. This project is therefore planned in for 2023/24.
- Installation of Solar PV also offers a good return on investment (estimated 5 years) and will be completed over a two-year period, starting in 2024.
- The cost of upgrading our power infrastructure to support electric vehicle (EV) charging is planned into the SAIF. The costs within this project are to pay for upgrades to power supplies at stations, which will be required to support the installation of charging points and further support the longevity of our estate.

The Efficiency and Productivity Plan captures invest to-save projects that will result in revenue budget savings in future years. As well as helping to secure financial sustainability for the Authority, in many cases, these projects will also contribute to the Authority's environmental strategy of reducing its carbon emissions.

HMICFRS Inspection Report 2021-22 mentioned that the service has sound financial management.

How the body ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system

All of the Authority's strategic documents are developed in line with the Authority's Medium Term Financial Plan. Capital plans and investments plans are presented to Members as part of the budget setting papers that include the MTFP. The consistency of these is therefore picked up as part of the preparation and sign off of these papers prior to distribution / publication. Workforce, operational planning and effectively any other decision making process will require a supporting paper for approval to be presented at either Senior Leadership Team or the appropriate Member committee. The content of these are reviewed and challenged where deemed applicable as part of the sign off process, to ensure consistency with the MTFP / other funding requirements.

Appendix A – Summary of arrangements

Financial Sustainability (continued)

Reporting criteria considerations

How the body identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans

Arrangements in place

Through the Corporate Risk Register which is reviewed monthly by SLT. Scenario planning work is completed with Directors / wider SLT colleagues when applicable. It has not been necessary to report content to Members to date, due to the wider sound financial management structure in plan to mitigate risks.

The service has identified and assessed a range of fire and rescue-related risks to its communities. It has used a range of information and consulted widely, to produce a comprehensive community risk management plan (CRMP), formerly known as its integrated risk management plan (IRMP). The consultation is well planned and supports the service to include the public in its decision-making. HMICFRS Inspection Report 2021-22 mentioned that:

1. The service's protection strategy is aligned to its risk management plan
 2. Royal Berkshire Fire and Rescue Service is good at making best use of its resources. Fire and rescue services should manage their resources properly and appropriately, aligning them with the services' risks and statutory responsibilities.
-

Appendix A – Summary of arrangements

Governance

Reporting criteria considerations

How the body monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud

Arrangements in place

The Annual Internal Audit Plan is developed based on the key risks to the Authority and at its core, assesses the operation of internal control. The internal auditors' audit reports are reviewed by SLT and actions are monitored through the Strategic Performance Board. The Internal Auditors report findings to the Audit and Governance Committee on a quarterly basis.

Controls are regularly tested, and the Authority's internal auditors are focused on assessed higher risk areas accordingly. Finance staff meet at least monthly with key cost centre managers to analyse transactions where the risk of fraud is high. The Authority conducts an annual review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of senior managers within the organisation, internal auditor reports as well as feedback from the external auditors and other review agencies and inspectorates.

The Authority has Anti-Fraud, Bribery and Corruption Policy which aims to:

- avoid the consequences of fraud, bribery and corruption, which are costly, time consuming, threaten morale and ultimately damage the standing and reputation of the Service;
- encourage confidence in raising concerns of fraud, bribery or corruption;
- reassure employees that if they raise any concerns in good faith and reasonably believe them to be true, they will be protected from possible reprisals or victimisation;
- provide an effective mechanism for members of the public to raise genuine and serious concerns.

How the body approaches and carries out its annual budget setting process

The annual budget is developed within the framework of the Fire Authority's MTFS. The assumptions made in the MTFS are used in the detailed budget preparation. In setting the annual budget and the MTFS, the Fire Authority ensures potential risks are assessed and managed so that their impact is minimised or accounted for either via contingencies or use of reserves.

A top down and bottom-up approach is used to capture all pressures and savings. Any budget bids and proposed capital spend need to be agreed by SLT before being put to Members for approval. Relevant Heads of Service and the Head of Finance meet with the Lead Member for assets who scrutinizes the proposed Strategic Asset Investment Framework. The Head of Finance presents a draft budget to the Lead Member for Finance and the Chairman of the Authority for scrutiny. The Head of Finance also presents the budget to each Political Grouping for comment and feedback prior to the Budget being presented to the full Fire Authority for approval.

Appendix A – Summary of arrangements (continued)

Governance (continued)

Reporting criteria considerations

Arrangements in place

How the body ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed

Capital, financial and other monitoring reports are used by officers and members to make informed decisions. There is a planned approach to running monthly reports from the financial ledger, holding meetings with budget holders to discuss financial and non financial issues in respect of their service area, calculating forecasts of income/expenditure and producing monitoring reports which are timetabled and resourced by skilled and qualified staff in place in the accountancy team.

The process is underpinned by financial regulations and procedures. Any corrective action (e.g. unplanned demand leading to reduced income) is highlighted, and mitigating actions discussed (e.g. identify savings, use reserves if earmarked or risk reserve exists or report financial pressure). This is raised and actioned in a timely fashion.

Budget monitoring is devolved to Heads of Service who complete a monthly forecast of projected expenditure for the year which is held in a database. This is refined after Finance staff discussions with Heads of Service and reports are produced monthly. These are presented to SLT, Strategic Performance Board, Audit and Governance Committee and Management Committee on a quarterly basis.

How the body ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/Audit & Governance Committee

All templates for decision making at SLT and Member meetings must set out the financial implications of proposals. The arrangements for effective challenge are through various boards and committees: Programme Board, Workforce Planning, Strategic Performance Board, SLT, Audit and Governance Committee and Management Committee. Similarly structured papers are required for Programme Board and Workforce Planning. Strategic Performance Board papers include a section dedicated to financial performance, whilst appropriate targets across the Authority are also set and actively monitored and challenged.

The Audit and Governance Committee maintains an overview of effectiveness of the Authority's constitutional arrangements in order to ensure compliance with best practice and other national published standards, regulations and controls as well as its own existing arrangements, and makes recommendations for improvement. They also assess the performance against any agreed targets and reports on areas of string/ weak performance. Further details can be found in the terms of reference: [e3- Audit and Governance Committee Terms of Reference.pdf \(rbfrs.co.uk\)](https://rbfrs.co.uk/e3-Audit%20and%20Governance%20Committee%20Terms%20of%20Reference.pdf)

How the body monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests)

Members and officers are required to adhere to Codes of Conduct covered by the Fire Authority's Constitution. There are numerous internal policies that officers are required to understand and adhere to in carrying out their duties which are available on the intranet and reviewed on a regular basis: e.g. Gifts and Hospitality Rules, Anti-Fraud, Bribery and Corruption, Capability and Staff Appraisal Processes, Whistleblowing and Disciplinary policies.

The Fire Authority appoints a Monitoring Officer who has responsibility for ensuring compliance with established policies, procedures, laws and regulations and for reporting to the Committee any potential breaches of the law. At the beginning of meetings, a specific agenda item for declarations of interest is addressed, in accordance with the provisions of the Fire Authority Local Code of conduct. A specific section detailing this is maintained on the RBFrs website. The Fire Authority Member Code of Conduct is reviewed periodically and approved by Fire Authority.

Appendix A – Summary of arrangements (continued)

Improving economy, efficiency and effectiveness

Reporting criteria considerations

How financial and performance information has been used to assess performance to identify areas for improvement

Arrangements in place

Performance monitoring is undertaken to understand if and how priorities identified in the Corporate Plan are being achieved with the desired outcomes. The Fire Authority has robust processes that continually review, collect data and report financial and non-financial performance to various committees.

Reviews of budget monitoring information identifies areas for improvement. All proposed activities and projects outside of normal business are scrutinised from a value for money perspective.

The HMICFRS reports provide an assessment of the Authority at a given point in time. A second inspection commenced in June 2022 and the Authority received an overall good rating. The Authority utilised the report from the first inspection to identify areas for improvement and to contribute towards the wider development of the Authority's plans.

How the body evaluates the services it provides to assess performance and identify areas for improvement

Through scrutiny at the Strategic Performance Board and the Audit and Governance Committee. Key performance indicators and progress against corporate priorities are scrutinised on a quarterly basis.

The Authority participates in a number of statistical returns and data collection exercises across all areas. These result are interpreted and used to identify areas for development. RBFRA also assesses its performance through various sources discussed above including the review of the Corporate Risk Register and Budget monitoring reports.

See also: [Evaluating our performance | Royal Berkshire Fire and Rescue Service \(rbfrs.co.uk\)](#)

Areas for improvement and evaluation of services also come from HMICFRS.

How the body ensures it delivers its role within significant partnerships, engages with stakeholders it has identified, monitors performance against expectations, and ensures action is taken where necessary to improve

All major projects have a communications workstream to ensure engagement with partners and stakeholders. Partnership work is regularly undertaken, with Procurement workstreams under constant review with partners to identify possible collaborative opportunities. Thames Valley Fire Control Service (TVFCS) has its own structured performance and review processes outside of those of RBFRS to meet the requirements of all 3 contributing partners. Member meeting agendas, papers and minutes are available on the website and further internal meetings are held across the three services on a regular basis.

RBFRA manage risks identified through an integrated approach – they work closely with their neighbouring Fire and Rescue Services, notably through long standing collaboration with Thames Valley partners and the wider Thames Valley Local Resilience Forum. These partnerships and collaborative activities allow them to share understanding of risk and contribute to wider regional risk reduction. They actively seek collaborative opportunities, such as sharing the facilities in the fire stations with Thames Valley Police and South Central Ambulance Service, joint procurement arrangements and their joint Thames Valley Fire Control Service. Working together leads to greater resilience and increases our efficiency and effectiveness - [Integrated Service Delivery Strategy | Royal Berkshire Fire and Rescue Service \(rbfrs.co.uk\)](#)

Appendix A – Summary of arrangements (continued)

Improving economy, efficiency and effectiveness

Reporting criteria considerations

How the body ensures that commissioning and procuring services is done in accordance with relevant legislation, professional standards and internal policies, and how the body assesses whether it is realising the expected benefits

Arrangements in place

All procurements are conducted in line with the Authority's recently revised Contract Regulations which in turn ensure compliance with relevant legislation. A record of procurement savings is maintained to track expected benefits. These Contract Regulations (known as the Rules) are made under Section 101 of the Local Government Act 1972 and approved by Royal Berkshire Fire Authority to facilitate efficient and transparent decision making.

The Monitoring Officer is required to ensure that the Rules are fit for purpose, adhere to the legislative framework and follow best practice. As such, these Rules will be regularly reviewed and amended by the Authority.

These Rules are to be read and followed by all RBFRS employees including Thames Valley Fire Control (TVFCS), contract staff and anyone approved to act on behalf of the Authority.

EY | Building a better working world

EY exists to build a better working world, helping to create long-term value for clients, people and society and build trust in the capital markets.

Enabled by data and technology, diverse EY teams in over 150 countries provide trust through assurance and help clients grow, transform and operate.

Working across assurance, consulting, law, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit ey.com.

Ernst & Young LLP

The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member firm of Ernst & Young Global Limited.

Ernst & Young LLP, 1 More London Place, London, SE1 2AF.

© 2024 Ernst & Young LLP. Published in the UK.
All Rights Reserved.

UKC-024050 (UK) 07/22. Creative UK.

ED None

Information in this publication is intended to provide only a general outline of the subjects covered. It should neither be regarded as comprehensive nor sufficient for making decisions, nor should it be used in place of professional advice. Ernst & Young LLP accepts no responsibility for any loss arising from any action taken or not taken by anyone using this material.

ey.com/uk