

MINUTES OF THE MEETING OF THE AUDIT AND GOVERNANCE COMMITTEE



Held on Tuesday, 16th July, 2024 at 6.30 pm

RBFRS Headquarters, Newsham Court, Pincents Kiln, Calcot, Reading RG31 7SD

Members:
(*present)

* Councillor Greg Bello	* Councillor Dave McElroy
* Councillor Dennis Benneyworth	* Councillor Owen Jeffery
* Councillor Tricia Brown	* Councillor Neel Rana
* Councillor Billy Drummond	Councillor Lou Timlin

In Attendance: Tom Brandon (Area Manager, Response and Resilience, AM R&R)
Paul Bremble (Head of Corporate Services, HCS)
Andrew Britten (EY, External Auditors)
Graham Britten (Monitoring Officer, MO) – virtual
Conor Byrne (Head of Finance and Procurement, HF&P)
David Crease (Area Manager, Response and Resilience, AM R&R)
Andrew Davies (Grant Thornton, External Auditor)
Lucy Greenway (Human Resources Advisor)
Grace Hawkins (Grant Thornton, External Auditor)
Becci Jefferies (Head of Human Resources and Learning Development, HHR&L&D)
Katie Mills (Assistant Chief Fire Officer, ACFO)
Jim Powell (Area Manager, Collaboration and Policy, AM C&P)
Nikki Richards (Deputy Chief Executive, DchEX)
Fayth Rowe (Democratic Support Lead, DSL)
Lukasz Wrona (Head of Business and Information Systems, HBIS)

Action

1. ELECTION OF CHAIR FOR 2024/25 MUNICIPAL YEAR

Councillor Owen Jeffery presided over the meeting as 2023/24 Audit and Governance Committee Vice-Chair. He requested for nominations for the position of Chair and nominated Councillor Tricia Brown. Councillor Dennis Benneyworth seconded the nomination.

There being no other nominations, it was:

RESOLVED that Councillor Tricia Brown be elected Chair of Audit and Governance Committee for the 24/25 Municipal Year.

2. APPOINTMENT OF VICE-CHAIR FOR THE 2024/25 MUNICIPAL YEAR

The Chair sought nominations for Vice–Chair and nominated Councillor Owen Jeffery. This was seconded by Councillor Dennis Benneyworth.

There being no other nominations, it was:

RESOLVED that Councillor Owen Jeffery be elected Vice-Chair of the Audit and Governance Committee for the 2024/25 Municipal Year.

3. APOLOGIES FOR ABSENCE

Apologies for absence was received from Councillors Dave McElroy and Lou Timlin.

4. MINUTES OF THE MEETING HELD ON 28 MARCH 2024

Paul Bremble, Head of Corporate Services (HCS) stated (reflected as a post-meeting note in the minutes) that the action in the minutes of the last meeting had been completed. He confirmed there was a typo in the current and inherent score to risk ID 914 Training Delivery which was in the wrong order.

Councillor Greg Bello requested for information on Five Shires. Becci Jefferies, Head of Human Resources and Learning and Development (HHR&L&D) reported this was covered in the recent Member Champion annual report and agreed to circulate this to Members.

HHR&L&D

RESOLVED that the Minutes of the meeting on 28 March 2024, be approved as a true record to be signed by the Chair.

5. CONSIDERATION OF ANY MATTERS PROPERLY REFERRED TO THIS COMMITTEE FOR DECISION

There were no matters properly referred to this Committee for decision.

6. EXTERNAL AUDIT UPDATE

Conor Byrne, Head of Finance and Procurement (HF&P) introduced this item by stating the external report will be delivered by two external auditors. Andrew Britten from EY will present audits of 2021/22 and 2022/23 Accounts, and Grace Hawkins and Andy Davies from Grant Thornton will present the Audit Plan for 2024/25 Audit.

Andrew Britten gave a brief overview on the progress of 2021/22 and 2022/23 audits. He stated Department for Levelling Up, Housing and Communities (DLUCH) proposed a solution to resolve the backlog of auditors signing off accounts. The deadline for the backlog was to be completed by 30 September 2024, however the recent general election had disrupted the timeline. EY were progressing with Value for Money for 2021/22 and 2022/23 and will bring an update to the next meeting.

Grace Hawkins and Andy Davies from Grant Thornton presented the Audit Plan for 2024/25 and stated the report sets out the scope of the audit covering the Audit Plan, Audit Findings and Value For Money (VFM).

In discussing materiality, Andy Davies reported Grant Thornton proposed that Clearly trivial has been set at £33,000 and have determined planning materiality to be £666,000 for the Authority which equates to 1.5% of prior year. He stated that Grant Thornton did not have assurances from the previous year. The proposed audit fee was set at £106,186 and in referring to the audit logistics confirmed that planning had commenced.

In referring to pages 21 – 22 of the report he outlined auditors had identified the following significant risks, Management of over-ride controls, revenue and expenditure and pension liabilities.

In answer to a question from the Vice-Chair, Andy Davies explained the revenue cycle risk in public sector bodies were different [*than private organisations*] due to the revenue streams were less, therefore the risk was lower.

Councillor Benneyworth queried whether the delay in the signing off 2022/23 accounts was something that would be picked up by His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) inspection of Royal Berkshire Fire and Rescue Service (RBFRS) later this year. Conor Byrne reported the inspection would look at broader use of data.

RESOLVED that:

- 1) The updates from both audit firms be noted; and
- 2) The Audit Plan for the 2023/24 Statement of Accounts be noted.

7. INTERNAL AUDIT UPDATE

Conor Byrne presented this item on behalf of Dan Harris, RSM. Conor Byrne stated the report covered two elements, RSM's Annual Report based on audit work carried out during the year and RSM's Internal Audit Plan for 2024/25. The Annual Report attached as Appendix A states the Service has an adequate and effective framework for risk management, governance and internal control.

RSM completed the final three audits for 2023/24. The audits were on Governance and Risk Management; IT General Contracts; and Key Financial Controls (tax) and issued a *Reasonable Assurance* rating for both audits.

In response to a question from the Vice-Chair on page 50, he sought further explanation on the paragraph which stated RSM could not identify the source of assurance and how the identified level of assurance had been concluded. Nikki Richards, Deputy Chief Executive explained that in-house ISO system did not identify how the score was reached, and Officers were looking into how to provide that assurance.

On the same page, Councillor Bello asked a question on the weaknesses identified relating to managers not completing sickness absence training. Becci Jefferies reported work had been carried out around sickness processes and focus groups had been held, as a result new sickness absence training workshops had been introduced.

Councillor Drummond queried the lack of formal tracking of alerts raised by anti-virus solutions, boundary firewall and the untimely actioning of leavers. Lukasz Wrona, Head of Business and Information Systems (HBIS) reported leavers process was an ongoing effort and explained the issue arose during migration. Nikki Richards reported updates on management actions identified in audits were always reported on at the next available meeting of Audit and Governance Committee.

Conor Byrne briefly went through the Audit Plan for 2024/25 on pages 65 – 68 of the report and stated the RSM's audit fee was £65,000. He reported additional audits could be requested during the year and that planned audits for the year were not fixed.

RESOLVED that:

- 1) RSM's Annual Report be noted; and
- 2) RSM's Internal Audit Plan for 2024/25 be noted.

8. LOCAL PENSIONS BOARD - ANNUAL REPORT

Jim Powell, Area Manager Collaboration and Policy reported regular contract meetings had been held with Pension Administrators and in listing the current issues, discussed the volume and complexity of work required to address the age discrimination remedy for wholtime and on-call firefighters (some of which had retired). He advised that all Firefighters were now on the same pension scheme.

In answer to a question from the Vice-Chair, Becci Jefferies, Head of Human Resources and Learning and Development (HHR&L&D) explained the Fire Authority made a decision to enable retiring firefighters a choice in relation to their pension, knowing that it would be amended at a later date. Nikki Richards,

Deputy Chief Executive (DcHx) added the term immediate detriment was the term used for these specific pension cases.

In response to a question from Councillor Bello, Becci Jefferies explained additional resources had been put in place to resolve the remedy's described in the report. She stated it can take up to seven hours to complete one calculation due to complexities.

Nikki Richards in addition reported Pensions had been included as a Corporate Risk and was reviewed regularly by Senior Leadership Team. She stated additional resources had been increased to support the Human Resources Team.

RESOLVED that:

- 1) The contents of the report be noted;
- 2) The appointment of Jim Powell as Pension Board Chair be approved.

9. CHARTERED INSTITUTE OF PUBLIC FINANCE AND ACCOUNTANCY (CIPFA) FINANCIAL MANAGEMENT CODE REPORT

Conor Byrne reported the Chartered Institute of Public Finance and Accountancy (CIPFA) published a financial management (FM) code which the Fire Authority are required to demonstrate compliance. Appendix A details the six principles and associated seventeen standards of how the Authority has complied with the code over the last financial year.

RESOLVED that the contents as presented in the CIPFA FM Code report be noted.

10. DISCIPLINE AND COMPLAINTS EFFECTIVENESS ASSESSMENT 2023/24

Lucy Greenway, Senior HR Adviser reported Human Resources (HR) annually hold an internal review of year-on-year comparison of discipline and complaint cases. Appendix A detail the findings of the discipline and complaint effectiveness case analysis. In referring to Appendix A, she listed the number of bullying and harassment cases (two) in 2023/24 and the number of cases that were completed within timescale. She stated information on gender, ethnicity and length of service is routinely collected for every disciplinary case to enable HR to analyse any trends or themes emerging.

Lucy Greenway reported the number of complaints had increased and suggested the increase could be a result of recent Fire and Rescue Service Cultural Reviews. Complaints made through SaySo were anonymous, therefore

were difficult to investigate. Investigations were undertaken by middle managers in addition to their day-to-day roles which significantly impacts capacity.

In expressing he was encouraged with the report, Councillor Bello asked Lucy Greenway to explain in greater detail the number of behaviour related disciplinarys and the number of training/development/promotion complaints that were upheld.

Katie Mills, Assistant Chief Fire Officer (ACFO) responded as an organisation, the Service is clear on behaviours and what is expected from all staff groups. Meetings were being held to tackle complaints on behaviours and stated that the above was seen as a positive indication. In relation to training, Becci Jefferies reported operational staff followed a Development Assessment Pathway (DAP). The rollout of DAPs was delayed due to COVID, however this has been rectified.

The Vice-Chair asked for further detail in the increase on reporting via SaySo. Nikki Richards reported the increase could be a result of recent Active Bystander training. She stated she did not consider the increase in reporting to be seen as a negative and stated that it was a reflection on the confidence of staff. She added that some complaints via SaySo were not upheld.

In response to the Vice-Chair's request to review this, Becci Jefferies advised that complaints and compliments were regularly presented to this Committee via Quarterly Performance reports and stated it was also important to be mindful not to expose individuals. In response to Councillor Drummond, Becci Jefferies stated the Service had a good relationship with Fire Brigade Union (FBU).

RESOLVED that the details of the Discipline and Complaints Effectiveness Assessment report be noted.

11. QUARTERLY PERFORMANCE REPORT 2023/24 QUARTER 4 (JANUARY - MARCH 2024)

Paul Bremble, Head of Corporate Services (HCS) stated the quarterly performance report brought together data and contextual information from across the Service to allow oversight of performance and progress. The report outlined performance across four quadrants: Service Provision, Corporate Health, Priority Programmes and Corporate Risk.

Quadrant One – Service Provision – Monitors the delivery of our statutory obligations and the services provided by Royal Berkshire Fire and Rescue Service. In referring to a case study, he mentioned the work of Fire Safety Teams in enforcing the Fire Safety Order and Building Safety Act 2022.

He stated focus continues in the east of the county, to access communities to provide Safe and Well visits. CRMP highlighted Slough as a high-risk area for the county and east hub teams have been working with partner agencies and communities to try and further reach those most vulnerable to receive this vital

service. Primary and secondary fires continue to decrease not only in this quarter but across the year, however injuries from fires this quarter were above target. The level of emergency incidents in Quarter 4 was substantially higher than any equivalent quarter in the past five years partly due to weather-related flooding in January.

High risk safe and well referrals were either on or above target this year, however, our Response Standard was not on target due to an increase in incidents impacting travel times, as well as a high portion of false alarms and special service calls requiring longer call handling times.

In response to a question from the Chair regarding the Prohibition Notice issued and the subsequent caution administered, Dave Crease, Area Manager Prevention and Protection (AM P&P), described the enforcement activity of Fire Safety Inspection Officers.

The Vice-Chair asked how the Service could improve how it works with local communities. Dave Crease discussed the efforts the Service was making in building relationships with communities to ensure they were aware of the services provided, such as Safe and Well visits. He stated the Service were working with Slough Safety Partnership and stated they had committed to making referrals.

The Chair queried the actual 2023/24 Year to Q4 figure on the number of complaints received. Paul Bremble confirmed he would check this figure.

HCS

Quadrant Two – Corporate Health – looks at how the Service is managing key resources e.g. People and Finance. This section showed how the Service managed overtime spend and outlined the Service's Equality, Diversity and Inclusion (EDI) Objectives were on track and the number of accidents reportable under RIDDOR had reduced this year to 3 compared to 9 last year. In addition, this section showed there were no breaches of information under the information rights legislation.

Quadrant Three – Priority Programmes – show progress against key Community Risk Management Programme (CRMP) priorities. In referring to two projects highlighted as red in the RAG status for the quarter, Paul Bremble explained that wildfire capability was in place, however the project was to increase our understanding of future risks and what new capabilities may be required. A working group had been established for the next steps for this piece of work. Secondly, a review of Flexi Duty Officer arrangements had been held, however its findings had been put on hold to address immediate operational needs.

In response to a question from the Vice-Chair on wildfire capability, Paul Bremble reported the Service had Ford Ranger vehicles to access specific areas / terrains and Officers were now looking at Personal Protective Equipment (PPE) and were working with landowners.

Quadrant Four – Assurance – This quadrant draws together information that provide an assessment of corporate risks that may impact the delivery of Service objectives. Paul Bremble highlighted some risks had been identified and outlined the status of management actions following audits held and RAG status of HMICFRS action plan for the quarter. He reported a Productivity Board had been established to identify improved ways of working and in referring to pages 195 -197, he reported the Service continue to implement Fire Standards across the organisation.

In response to Councillor Benneyworth, Katie Mills, Assistant Chief Fire Officer (ACFO) reported the Service will evaluate the impact of Automatic Fire Alarm (AFA) and Response availability.

Councillor Bello queried whether the Service recorded disability data. Becci Jefferies confirmed she had that data and was happy to circulate to Members or include in the next quarterly performance report.

HHR&L&D

RESOLVED that:

- 1) The performance against Service Provision and Corporate Health measures for the targets agreed by the Fire Authority for 2023/24 be noted;
- 2) The progress made on the priority programmes be noted; and
- 3) The position of corporate risk be noted.

12. FORWARD PLAN

RESOLVED that the Forward Plan be noted.

13. DATE OF NEXT MEETING

Monday 21 October 2024, 6.30pm at RBFRS Headquarters, Newsham Court, Pincents Kiln, Calcot, Reading RG31 7SD.

(The meeting concluded at 8.02pm)