



**Wednesday,  
26 April 2023  
10.30 am**

**Meeting of  
Cheshire Fire Authority  
Sadler Road  
Winsford  
CW7 2FQ**

Contact Officer:  
Donna Linton  
Democratic Services

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## **Cheshire Fire Authority**

### **Notes for Members of the Public**

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#### **Attendance at Meetings**

The Cheshire Fire Authority welcomes and encourages members of the public to be at its meetings and Committees. You are requested to remain quiet whilst the meeting is taking place and to enter and leave the meeting room as quickly and quietly as possible.

All meetings of the Authority are held at the Training Centre, Sadler Road, Winsford. If you plan to attend please report first to the Reception Desk where you will be asked to sign in and will be given a visitors pass. You should return your pass to the Reception Desk when you leave the building. There are some car parking spaces available on site for visitors at the front of the building. Please do not park in spaces reserved for Fire Service personnel.

If you feel there might be particular problems with access to the building or car parking please contact the Reception Desk at Sadler Road Winsford Tel (01606) 868700.

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#### **Questions by Electors**

An elector in the Fire Service area can ask the Chair of the Authority a question if it is sent to the Monitoring Officer at Fire Service HQ to arrive at least five clear working days before the meeting. The contact officer named on the front of the Agenda will be happy to advise you on this procedure.

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#### **Access to Information**

Copies of the Agenda will be available at the meeting. A copy can also be obtained from the contact officer named on the front of the Agenda. Alternatively, the Agenda and individual reports are available on the Authority's website ([www.cheshirefire.gov.uk](http://www.cheshirefire.gov.uk))

The Agenda is usually divided into two parts. Most business is dealt with in the first part which is open to the public. On some occasions some business may need to be considered in the second part of the agenda, in private session. There are limited reasons which allow this to take place, e.g. as confidential information is being considered about an individual, or commercial information is being discussed.

**This agenda is available in large print, Braille, audio CD or in community languages upon request by contacting; Telephone: 01606868414 or email: [equalities@cheshirefire.gov.uk](mailto:equalities@cheshirefire.gov.uk)**

#### **Recording of Meetings**

The Authority audio records its meetings. Please contact Democratic Services for a copy of the recording via [DemocraticServices@cheshirefire.gov.uk](mailto:DemocraticServices@cheshirefire.gov.uk). The recordings are not kept indefinitely.

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#### **Fire Evacuation**

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## MEETING OF THE CHESHIRE FIRE AUTHORITY

WEDNESDAY, 26 APRIL 2023

Time : 10.30 am

Lecture Theatre - Training Centre, Sadler Road, Winsford, Cheshire CW7 2FQ

### AGENDA

#### PART 1 - BUSINESS TO BE DISCUSSED IN PUBLIC

##### 1 PROCEDURAL MATTERS

###### 1A Recording of Meeting

Members are reminded that this meeting will be audio-recorded.

###### 1B Apologies for Absence

###### 1C Chair's Announcements

To receive any announcements that the Chair wishes to make prior to the commencement of the formal business of the meeting.

###### 1D Declaration of Members' Interests

Members are reminded to disclose any interests that are relevant to any item on the Agenda.

###### 1E Questions from Members of the Public

To receive any questions submitted, in accordance with procedure rules 4.47 to 4.54 by members of the public within the area covered by the Fire Authority.

###### 1F Minutes of Fire Authority

To confirm as a correct record the minutes of the Fire Authority meeting held on 15<sup>th</sup> February 2023.

(Pages 7 - 14)

###### 1G Minutes of Performance and Overview Committee

To receive, for information, the minutes of the Performance and Overview Committee meeting held on 1<sup>st</sup> March 2023

(Pages 15 - 22)

Note The Emergency Services Sustainability Charter is attached to the minutes for information (see narrative on Minute 9)

###### 1H Minutes of Brigade Managers' Pay and Performance Committee

To receive, for information, the minutes of the Brigade Managers' Pay and Performance Committee meeting held on 22<sup>nd</sup> March 2023

(Pages 23 - 24)

###### 1I Minutes of Audit Committee

To receive, for information and decision, the minutes of the Audit Committee meeting held on 19<sup>th</sup> April 2023

(To Follow)

- |           |   |                 |
|-----------|---|-----------------|
| <b>1J</b> | <b>Minutes of Governance and Constitution Committee</b><br>To receive, for information and decision, the minutes of the Governance and Constitution Committee meeting held on 19th April 2023                       | (To Follow)     |
| <b>1K</b> | <b>Notes of the Risk Management Board</b><br>To receive, for information, the notes of the Risk Management Board meeting held on 14 <sup>th</sup> March 2023  | (Pages 25 - 30) |
| <b>1L</b> | <b>Notes of the Local Pension Board - Firefighters Pension Scheme</b><br>To receive, for information, the notes of the Local Pension Board – Firefighter Pension Scheme meeting held on 29 <sup>th</sup> March 2023 | (Pages 31 - 36) |
| <b>1M</b> | <b>Notes of the Member Training and Development Group</b><br>To receive, for information, the notes of the Member Training and Development Group meeting held on 4 <sup>th</sup> April 2023                         | (Pages 37 - 40) |

## **ITEMS REQUIRING DISCUSSION / DECISION**

- |          |   |                   |
|----------|---|-------------------|
| <b>2</b> | <b>External Audit Plan 2022-23</b>  | (Pages 41 - 96)   |
| <b>3</b> | <b>Internal Audit Plan 2023-24</b>  | (Pages 97 - 110)  |
| <b>4</b> | <b>Statement of Assurance 2022-23</b>   | (Pages 111 - 132) |
| <b>5</b> | <b>Review of Member Training and Development 2022-23 and Member Development Programme 2023-24</b> | (Pages 133 - 156) |
| <b>6</b> | <b>Responsibilities of Audit Committee (and Ancillary Matters)</b>                                | (Pages 157 - 170) |

The attached report is being considered by Audit Committee and Governance and Constitution Committee on 19<sup>th</sup> April 2023. The decisions of these Committees will be reported to Members to enable the Fire Authority to make such decisions as it sees fit.

Note a) Items 2 and 3 are being considered at Audit Committee on 19<sup>th</sup> April 2023. The minutes of the Committee will be published and provided to Members prior to the Fire Authority meeting.

Note b) Item 4 is being considered at Governance and Constitution Committee on 19<sup>th</sup> April 2023. The minutes of the Committee will be published and provided to Members prior to the Fire Authority meeting.

Note c) Item 6 is being considered at Audit Committee and Governance and Constitution Committee on 19<sup>th</sup> April. The minutes of the Committees will be published and provided to Members prior to the Fire Authority meeting.

Note d) Governance and Constitution Committee will consider reports entitled Member Champions Arrangements and Review of Members' Code of Conduct. One will lead to a recommendation to the Fire Authority and the other may do so. In view of this both reports to be considered by the Committee are included at the end of the Agenda Pack. Any recommendations will be covered when the Minutes of the Committee are considered. (Pages 171 - 187)

## **PART 2 - BUSINESS TO BE DISCUSSED IN PRIVATE**

**None**

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**MINUTES OF THE MEETING OF THE CHESHIRE FIRE AUTHORITY held on Wednesday, 15 February 2023 at Lecture Theatre - Training Centre, Sadler Road, Winsford, Cheshire CW7 2FQ at 10.30 am**

**PRESENT:** Councillors Bob Rudd (Chair), Stef Nelson, Rachel Bailey, Michael Beanland, David Brown, Kath Buckley, Razia Daniels, Brian Gallagher, Phil Harris, Marilyn Houston, Gina Lewis, Nick Mannion, Rob Moreton, Karen Mundry, Nathan Pardoe, Stuart Parker, Jonathan Parry, Rob Polhill, Peter Walker, Peter Wheeler and Norman Wright

**1 PROCEDURAL MATTERS**

**A Recording of Meeting**

Members were reminded that the meeting would be audio-recorded.

**B Apologies for Absence**

Apologies for absence were received from Councillors James Nicholas and Denis Murphy.

**C Chair's Announcements**

Councillor Les Morgan had sadly passed away aged 80. Councillor Les Morgan was an Elected Member at Warrington Council and served on the Fire Authority from June 2015 to June 2017 and December 2019 to May 2021.

Former Councillor Pam Booher sadly passed away aged 85. Pam Booher was a former Elected Member at Cheshire West and Chester Council and served on the Fire Authority from June 1995 to June 2009 and June 2015 to July 2017

A minute's silence was observed at the meeting.

The Chair asked Members to note the content of the Chair's announcements which included details of Authority achievements and events Members had attended since the last meeting of the Fire Authority.

The Chair reminded each Member to attend at least one of the Prince's Trust Events in April 2023.

**D Declaration of Members' Interests**

There were no declarations of Members' interests.

**E Questions from Members of the Public**

There were no questions submitted.

**F Minutes of Fire Authority**

**RESOLVED:**

**That the minutes of the Fire Authority meeting held on 7<sup>th</sup> December 2022 be approved as a correct record.**

**G Minutes of the Estates and Property Committee**

**RESOLVED:**

**That the minutes of the Estates and Property Committee held on 9<sup>th</sup> December 2022 be noted.**

**H Minutes of Brigade Managers' Pay and Performance Committee**

**RESOLVED:**

**That the minutes of the Brigade Managers' Pay and Performance Committee held on 23<sup>rd</sup> January 2023 be noted.**

**I Minutes of Audit Committee**

**RESOLVED:**

**That the minutes of the Audit Committee held on 25<sup>th</sup> January 2023 be noted.**

**J Notes of the Local Pension Board - Firefighters Pension Scheme**

**RESOLVED:**

**That the notes of the Local Pension Board – Firefighters Pension Scheme held on 17<sup>th</sup> November 2022 be noted.**

**K Notes of the Member Training and Development Group**

**RESOLVED:**

**That the notes of the Member Training and Development Group held on 6<sup>th</sup> December 2022 be noted.**

**2 PAY POLICY STATEMENT 2023-24**

The Director of Transformation presented the report which sought approval to publish the Pay Policy Statement for 2023-24, attached as Appendix 1 to the report.



Members were advised that, under the Localism Act 2011, all local authorities were required to publish a pay policy statement on an annual basis. The document set out the Authority's policies for the financial year relating to the remuneration of its Chief Officers, the remuneration of its lowest paid employees, and the relationship between the pay of Chief Officers and that of other employees. The requirement was intended to increase transparency and accountability, and to give local people access to information to allow them to determine whether pay was appropriate.

Paragraphs 9 -14 of the report provided an overview of changes to the Pay Policy Statement since last year. Changes included: the Living Wage being reviewed and adjusted every October; the publication of the fifth Gender Pay Gap Report; and reference to the firefighter pay negotiations which had not yet reached a conclusion (once a conclusion had been reached some of the calculations in the Pay Policy Statement were likely to be revisited in-year to reflect the increases applied).

The Director of Transformation advised that since the preparation of the report on 8<sup>th</sup> February 2023 the Fire Service employers had agreed to a 7% pay rise backdated to July 2022 and a further 5% pay rise from July 2023. FBU leadership had unanimously recommended that members accept the revised pay offer. The FBU had agreed not to pursue strike dates whilst members were consulted on the offer and had set out a timetable to consult members. A hybrid online postal ballot would open on 20<sup>th</sup> February and conclude on Monday 6<sup>th</sup> March 2023.

**RESOLVED: That**

- [1] the Pay Policy Statement 2023-24, attached as Appendix 1 to the report, be approved; and**
- [2] the Director of Transformation, in conjunction with the Director of Governance, be authorised to make any necessary in-year changes to the Pay Policy Statement as necessitated by new legislation or guidance.**

**3 TREASURY MANAGEMENT STRATEGY 2023-24**

The Head of Finance presented a report that sought approval of the Treasury Management Strategy 2023-24 (the Strategy). This was a requirement of the Local Government Act 2003, the Department of Levelling Up, Housing and Communities (DLHUC) Investment Guidance, DLHUC Minimum Revenue Provision (MRP) Guidance, the CIPFA Prudential Code and the CIPFA Treasury Management Code.

The Strategy comprised of four main elements, namely:-

- Capital Expenditure Plans and Prudential Indicators
- Borrowing Strategy and Prudential Limits
- Annual Investment Strategy
- Minimum Revenue Provision (MRP) Statement

The Head of Finance referred Members to Table 7 of the Strategy, the operational boundary and Table 8, the authorised limit for external debt. These were the two key prudential indicators that set the maximum limit for external debt based on the capital programme and the current borrowing requirements. The authorised limit in Table 8 could not be exceeded without approval.

A Member asked for clarity as to whether the Public Works Loan Board (PWLB) offered fixed interest rates. In response, the Head of Finance confirmed that the PWLB offered both fixed and variable interest rate options.

**RESOLVED: That:**

- [1] the Treasury Management Strategy 2023-24 be approved; and**
- [2] the Authority's Prudential Indicators including the Authorised Limit (paragraph 5.2.7 of the Strategy) be approved.**

#### **4 2023-24 BUDGET (PRECEPT) CONSULTATION**

The Engagement and Public Affairs Manager presented a report that provided details about the Budget (Precept) Consultation.

Members were advised that the Government had announced a £5 referendum principle on Band D bills for all fire and rescue authorities in the Local Government Finance Settlement. This happened after the Fire Authority had met in December. However, Members had authorised officers to consult on a £5 increase on a Band D property.

The consultation was carried out online which ran from 22<sup>nd</sup> December 2022 to 23<sup>rd</sup> January 2023. A total of 627 respondents completed the online survey, which asked to what extent respondents supported the proposed increase. Overall, 60.5% of respondents stated that they either strongly support or support the proposal, compared to 30.5% that said that they either opposed or strongly opposed the increase of £5.00. A further 9% stated that they neither supported nor opposed the increase or did not know.

A total of 339 free text comments were provided and these were detailed in Appendix 2 of the report.

Members took the opportunity to thank respondents who took the time to complete the online survey.

**RESOLVED:**

- [1] the responses to the Consultation be considered when determining the Council Tax Precept for 2023-24.**

**5 DRAFT 2023-24 BUDGET; COUNCIL TAX PRECEPT; AND MEDIUM TERM FINANCIAL PLAN 2023-28**

The Treasurer presented a report that sought Members' approval for the Authority's budget for 2023-24, the Authority's precept, as required by law, for 2023-24 and its Medium Term Financial Plan (MTFP) for 2023-28.

The Authority was required to approve its budget and set the council tax precept for the financial year commencing 1<sup>st</sup> April 2023. The Authority was required to take into account Government funding, precept regulations and organisational demands. This requirement was supported by the production of a MTFP with the annual budget forming the first year of the MTFP. The creation and maintenance of the MTFP was fundamental in promoting good financial planning and delivery of value for money. The MTFP was Appendix 1 to the report.

Members had considered the Authority's financial position at their Planning Day on 13<sup>th</sup> January 2023 where they had the opportunity to challenge the assumptions and proposals being put forward by officers as part of the draft budget and MTFP.

The Treasurer indicated that the report followed a similar format to those that had been presented in previous years.

The 2023-24 budget proposals were based on the Provisional Local Government Finance Settlement as published on 19<sup>th</sup> December 2022. The Settlement included the Government's Funding Assessment and grant allocations for 2023-24 together with the Council Tax Referendum Principles that allowed for an increase in council tax of up to £5 at Band D without triggering a local referendum. An increase in council tax precept of £5 at Band D was assumed; this would generate additional funding of £2.44m compared to 2022-23, based on the tax bases of Band D equivalent properties. When all elements of funding were included, such as revenue support grant and business rate income, the overall net revenue budget would increase by £5.157m compared to the previous year, including a 2023-24 one off Service Grant of £368k.

The Chief Fire Officer and Chief Executive and Chair had lobbied the Fire Minister and local MPs about the £5 referendum principle on Band D bills for fire and rescue authorities in the Local Government Finance Settlement. The Government had accepted the principle for 2023-24.

The Chief Fire Officer and Chief Executive advised that the Grey Book pay offer, if accepted, would have an impact on the budget position going forward for all fire and rescue services.

A Member asked whether the environmental measures the Authority had included in its current station building and modernisation programme had been reflected in any savings in budgets. In response, the Treasurer advised that he would respond to this question outside the meeting.

Members welcomed the informative report and thanked officers for their time in preparing such a detailed accessible report.

**RESOLVED: That**

- [1] the Medium Term Financial Plan, as set out in Appendix 1 of the report be approved;
- [2] the Budget Requirement of £51.744m as set out in Table 1, paragraph 10 of the report be agreed, taking into account the adjustments for inflation, growth, one off items and savings as detailed in Appendix 2 of the report;
- [3] the proposed council tax increase of £5 at Band D (6.06%) be approved and Band D council tax precept of £87.48 be set for 2023-24;
- [4] the levels of council tax precept as set out in Table 2 paragraph 28 of the report be agreed;
- [5] the proposed capital programme for 2023-24 set out in Table 3 paragraph 30 of the report together with its associated financing be approved;
- [6] the Capital Strategy set out in Appendix 3 of the report be approved;
- [7] the Reserves Strategy set out in Appendix 4 of the report be approved;
- [8] the Statement of Robustness of Estimates set out in Appendix 5 of the report be noted; and
- [9] the Financial Health Targets as set out in paragraph 33 of the report be adopted.

**6 2023-2024 ANNUAL ACTION PLAN**

The Director of Communications and Engagement presented a report which detailed feedback received as a result of the consultation activity concerned with the draft 2023-2024 Annual Action Plan and sought approval of the 2023-2024 Annual Action Plan, attached as Appendix 1 to the report.

The draft Plan was developed to serve as a mid-point review of the Authority's Integrated Risk Management Plan (IRMP) that was approved by the Authority in July 2020.

Members referred to the 'Summary of progress and projects to complete', in particular to the number of projects completed that related to prevention and protection.

A Member had welcomed the Authority providing public-use defibrillators at all its locations and on all its fire engines as to date this had saved six lives.

The Chief Fire Officer and Chief Executive advised that within the Plan for 2023-24, the Authority had committed to roll out cardiac response and was intent on securing a locally agreed solution. The Authority had made a provisional pay offer to enable a 12-month pilot. Whilst the Fire Brigades Union, to date, had not accepted this offer, the Authority remained committed and would continue to support negotiations with the aim of securing a local agreement.

**RESOLVED: That:**

- [1] the report be noted;**
- [2] the 2023-24 Annual Action Plan be approved; and**
- [3] the Chief Fire Officer and Chief Executive be authorised to make any final changes to the 2023-2024 Annual Action Plan prior to publication.**

**7 2021-2022 STAFF ENGAGEMENT FORUM**

The Engagement and Public Affairs Manager presented a report that provided an overview of the Staff Engagement Forum and update on the subjects considered by the Forum and the outcomes of work undertaken by it during 2021-22.

Katie Wilkinson Vice-Chair of the Forum was in attendance and gave a presentation on the work of the Staff Engagement Forum through its tenure, which included information on the following:-

- Sport and Welfare
- Mental Health and Wellbeing
- Learning and Development
- Culture and Communications
- Contaminants
- Wider Feedback
- Charity Challenge

Members welcomed the positive work of the Staff Engagement Forum and thanked those involved for their hard work and commitment during the year.

**RESOLVED: That:**

- [1] the report and presentation be noted.**

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**MINUTES OF THE MEETING OF THE PERFORMANCE AND OVERVIEW COMMITTEE  
held on Wednesday, 1 March 2023 at Lecture Theatre - Training Centre, Sadler Road,  
Winsford, Cheshire CW7 2FQ at 10.00 am**

**PRESENT:** Councillors Phil Harris (Chair), Peter Wheeler, Razia Daniels, Gina Lewis, Jonathan Parry, Peter Walker, Norman Wright and Derek Barnett

**1 PROCEDURAL MATTERS**

**A Recording of Meeting**

Members were reminded that the meeting would be audio-recorded.

**B Apologies for Absence**

Apologies for absence were received from Councillor James Nicholas.

**C Declaration of Members' Interests**

There were no declarations of Members' interests.

**D Minutes of the Performance and Overview Committee**

**RESOLVED:**

**That the minutes of the Performance and Overview Committee held on Wednesday 23<sup>rd</sup> November 2022 be confirmed as a correct record.**

**2 FINANCE REPORT - QUARTER 3, 2022-23**

The Treasurer introduced the report, which provided Members with a review of the Service's forecast financial outturn and reported on progress against 2022-23 capital projects.

He referred Members to the revised Grey Book pay award offer that had not been accepted. However, acceptance was recommended by the Fire Brigades Union; therefore, the offer had been built into the figures within the report. Members compliments the clarity of the report.

**RESOLVED: That**

**[1] the Finance Report – Quarter 3, 2022-23 forecast outturn position be noted.**

### **3 PERFORMANCE REPORT - QUARTER 3, 2022-23**

The Group Manager for Organisational Performance and Planning introduced the report, which provided an update on the Service's Quarter 3, 2022-23 performance for each of the Service's Key Performance Indicators (KPIs).

He drew Members attention to the Corporate Performance Scorecard and focussed on: the Number of Deaths in Primary Fires; the Number of Automatic Fire Alarms (AFAs) in Non-Domestic Premises; and the Thematic Inspections Completed by Operational Crews.

Members queried whether there were any trends relating to daylight hours for the increase in deliberate secondary fires. The Group Manager confirmed the data had been monitored quarterly, but it was unclear whether daylight hours were a trending factor. It was agreed that the data for deliberate secondary fires would be presented within the quarterly update report.

**RESOLVED: That**

**[1] the Performance Report – Quarter 3 2022-23 be noted.**

### **4 PROGRAMME REPORT - QUARTER 3, 2022-23**

The Head of Service Improvement provided Members with an update on the Service's programmes and projects (including those contained within the Authority's annual IRMP action plan). He highlighted the following:

- At the last Performance and Programme Board meeting, the On Call Programme project was closed and Water Safety Awareness and the Community Risk Management Plan PIDs were approved.
- The Station Modernisation Programme had been reviewed by the Estates and Property Committee and it was agreed the programme would enter the pre-construction service stage. A new site for the fire station at Ellesmere Port was in consideration.
- The Fire Cover Review was inclusive in the work undertaken on the Community Risk Management Plan. A further update would be shared with Members at the next Planning Day.
- The Emergency Services Mobile Communications project was predicted to remain a red risk for the foreseeable future due to the withdrawal of the Motorola contract. The contract is currently out for tender. It was agreed to remove the project from the Programme Report until there was more meaningful progress.
- A PID for the Road Safety Strategy Plan was expected in the next quarter.
- The Prevention Department review launch event was held on 24<sup>th</sup> November 2022 and was attended by 33 staff members. The Prevention Department Review PID would settle the scope of the review.



**RESOLVED: That**

**[1] the Programme Report – Quarter 3, 2022-23 be noted.**

**5 ANNUAL BONFIRE REPORT 2022**

The Deliberate Fire Reduction and Road Safety Manager introduced the report, which summarised the preventative and operational activities of the Service and partners during the bonfire period (24<sup>th</sup> October 2022 to 7<sup>th</sup> November 2022).

He advised that the Service attended 56 Small Deliberate Fires during the 2022 bonfire period, in comparison to 55 Small Deliberate Fires during the 2021 bonfire period. Despite the slight increase, the number of incidents were still lower than pre-pandemic times.

There were six reported attacks on operational crews during the bonfire period. The Service had secured police escorts during peak hours to mitigate the risk of further attacks.

Members expressed their concern with the reported attacks on operational crews during the bonfire period. The Deliberate Fire Reduction and Road Safety Manager reassured Members that attacks on crews were rare and those that occurred were in an isolated location. He explained that work with the anti-social behaviour governance panel helped mitigate these issues. Members commended Cheshire Constabulary for their collaboration and resource to help with anti-social behaviour around the bonfire period.

**RESOLVED: That**

**[1] the Annual Bonfire Report 2022 including the recommendations be noted.**

**6 ANNUAL ROAD SAFETY REPORT 2021-22**

The Deliberate Fire Reduction and Road Safety Manager introduced the report, which covered the Service's 2022-23 targeted road safety activities delivered in support of the multi-agency road safety plans of the local authorities and Cheshire Police.

It was reported that the Service had attended 372 road traffic collisions and 24.4% of these incidents involved exactification. The Road Safety team linked campaigns to national trends and reviewed their impact. The Road Safety team provided a road safety education plan to Cheshire East following a redesign of the programme.

A Member queried whether the data provided within the report could be broken down to identify motorway causalities. The Deliberate Fire Reduction and Road Safety Manager advised he would provide the data. The Head of Prevention and Protection further explained that although the Service monitors hot spots, the proportion of deaths and injuries on motorways, considering the number of drivers, is

relatively low.

**RESOLVED: That**

**[1] the Annual Road Safety Report 2021-22 be noted.**

## **7 EQUALITY, DIVERSITY AND INCLUSION SIX-MONTH UPDATE**

The Head of Communications and Engagement and the Equality and Inclusion Officer introduced the report, which provided an update about the key areas of focus and accomplishments as well as priorities for the next 6 months. They highlighted the following:

- There was an increase in women in the workforce due to the in house Communications team joining the Service and more females occupying operational roles. The Service were 7<sup>th</sup> out of 45 fire and rescue service for having the largest percentage of operational female firefighters.
- Work was ongoing following the release of the 2021 Census data to compare how representative the workforce is of the Cheshire community.
- There was a 12 month lag with the Gender Pay Gap report. The gender pay gap had increased to 19.6% which was comparable with other fire and rescue services.
- A review of accreditations and benchmarking was undertaken. It was agreed that that Service would step away from Stonewall with a view to find an accreditor that evaluated a broader view of equality, diversity and inclusion.
- Several taster days were organised in January 2023 which saw 25% of attendees being female and most had signed up to the buddying system.
- A new staff network dedicated to support the neurodiversity community was set up with temporary Assistant Chief Fire Officer Neil Griffiths as a sponsor and between 25-30 members at present.

The Head proposed that going forward Equality, Diversity and Inclusion reporting would take place annually

**RESOLVED: That**

**[1] the Equality, Diversity and Inclusion Six Month Update be noted; and**

**[2] in future, the Equality, Diversity and Inclusion report on progress and performance be submitted once a year, in the form of an Annual Report.**

## **8 ANNUAL MENTAL HEALTH REPORT 2022**

The Mental Health Advisor introduced the report, which provided an update of the work undertaken over the last 12 months to deliver the objectives and priorities contained with the Service's Mental Health Strategy.

He highlighted key points from the report which included the following:

- Senior leaders had actively supported events and activities relating to mental health, such as World Mental Health Day and International Men's Day.
- The Mental Health Advisor continued to maintain visibility by partnering with the Service Fitness Advisor on joint visits to promote parity of esteem.
- The Mental Health Advisor worked with the HR department in work developing the 'Step Away' element of the new People Strategy.
- The TRiM pilot project in Cheshire East concluded in March 2023 followed by an evaluation report for consideration by the Mental Health Steering Group.

**RESOLVED That**

**[1] the Annual Mental Health Report 2022 be noted; and**

**[2] in future, the mental health report be submitted once a year, in the form of an Annual Report.**

**9 ANNUAL ENVIRONMENT AND CLIMATE CHANGE REPORT 2022**

The Environment and Sustainability Lead introduced the report, which provided an update on the progress that was being made by the Service concerning the environment and climate change agenda.

He highlighted the following key points from the report:

- During the reporting period of April 2021 to March 2022 there was a 6% increase in carbon emissions compared to the 2017 baseline. It was expected that emissions would decrease in the next reporting period.
- The Service was accredited to the Carbon Literacy Trust; the second fire and rescue service to be accredited. The inaugural carbon literacy workshop was held on 18<sup>th</sup> January and further workshops would be available to all staff throughout 2023.
- The Service Leadership Team had endorsed and proposed the signing of the Emergency Services Environment and Sustainability Charter.

A Member queried whether the Service measured other pollutants in the Cheshire, Halton and Warrington areas. The Environment and Sustainability Lead advised that there was no formal monitoring process for other pollutants and the Government declared it was not required for area in which the Service operates.

A Member raised concerns about environmental improvements to Service properties not included in the fire station modernisation programme. The Director of Governance advised that certain basic works on the Service owned houses needed to be completed before work on environmental improvements could be started.

**RESOLVED: That**

**[1] the Environment and Climate Change Report be noted.**

## 10 FORWARD WORK PROGRAMME

The table included those items that have been identified/agreed to-date.

It was agreed that the reports highlighted in grey on the table would be submitted to the Performance and Overview Committee annually rather than 6 monthly:-

- Equality, Diversity and Inclusion
- Environment and Climate Change
- Mental Health

**RESOLVED: That:**

**[1] the Forward Work Programme be noted.**



## EESG Sustainability Charter

The Emergency Services Environment and Sustainability Group (EESG) includes members from UK Police Forces, Fire & Rescue Services, Ambulance Services and other Emergency Services who meet to share best practice and discuss emerging technologies, government policy and legislative requirements.

This Sustainability Charter has been developed for members to pledge their support to work towards a set of common goals and aspirations, embed sustainability within their own organisations, and achieve national and international sustainability objectives. It will also enable members to identify positive effects on sustainability within their communities and manage any negative effects and risks.

All members shall consider the Sustainability Charter aspirations in the development and delivery of their own policies and strategies. It is acknowledged that members are at different stages of their sustainability journey and will have different priorities depending on their core business activities and regional issues.

This Charter has adopted the United Nations Sustainable Development Goals to provide a consistent framework with consideration to all areas of sustainability. Key goals are linked under the People, Planet and Public Purse headings to enable all members to identify relevant areas of sustainability and incorporate these back into their own organisations.

### For EESG sustainability means:

Reducing the negative impacts associated with our operations, whilst working towards positive and long-lasting outcomes for our planet, the people within our organisations, the communities we serve and the public purse.

Our organisation recognises that all emergency services have the potential to affect the local and global environment, society and the wider economy. We also recognise that climate change and global trends will continue to have an impact on the demands placed upon our emergency services. We need to be proactive in recognising these impacts to continuously provide an efficient and effective service, and therefore aspire to:

## People

- ▶ Take action in our local areas to contribute to the transition to more sustainable cities and communities.
- ▶ Proactively manage our resources as communities change and develop to continue to be receptive to their needs.
- ▶ Provide our staff with the tools and resources required for them to make informed sustainable decisions both in the workplace and at home.
- ▶ Provide a safe and healthy working environment and improve wellbeing for all staff.
- ▶ Continue to improve equality, diversity and inclusion in our organisations and in the communities we serve.
- ▶ Reduce the harmful emissions associated with our operations, to improve local air quality, reduce pollution and enhance the wellbeing of our communities.





## EMERGENCY SERVICES ENVIRONMENT AND SUSTAINABILITY GROUP

### Planet

- ▶ Work towards net zero carbon emissions through improving the energy efficiency of our estate and sustainable business and personal travel.
- ▶ Improve resource efficiency and adopt circular economy approaches to reduce waste and save money.
- ▶ Restore and enhance local biodiversity through considered management of our estates.
- ▶ Adapt to inevitable climate change through proactively managing our ability to respond to extreme weather events and changes to service demand.
- ▶ Take action to avoid or mitigate pollution of water courses.
- ▶ Minimise our reliance on fossil fuels by actively seeking to generate renewable energy at our sites, and through the adoption of greener technologies and fuels for our fleet.



### Public Purse

- ▶ Use our spending power to promote and adopt sustainable procurement practices
- ▶ Proactively manage the opportunities brought by new technologies to maximise financial budgets.
- ▶ Proactively prosecute wildlife crime.
- ▶ Support our staff and local supply chains to develop and maintain the skills needed to meet our organisational needs and sustainability goals.
- ▶ Maximise Social Value contributions through the contracts we procure.



By signing this Charter



**Cheshire**  
Fire & Rescue Service

is agreeing to embed sustainability considerations throughout our organisation. We will measure and monitor progress and will strive to continually improve.

Signed:

NAME:

TITLE:

DATE:



**MINUTES OF THE MEETING OF THE BRIGADE MANAGERS' PAY AND PERFORMANCE COMMITTEE held on Wednesday, 22 March 2023 at Fire Conference Room - Fire Service HQ, Clemonds Hey, Winsford, Cheshire, CW7 2UA at 10.00 am**

**PRESENT:** Councillors Bob Rudd (Chair), Stef Nelson, Michael Beanland, Karen Mundry, Denis Murphy and Stuart Parker

**1 PROCEDURAL MATTERS**

**A Apologies for Absence**

Apologies for absence were received from Councillor Peter Wheeler.

**B Declaration of Members' Interests**

There were no declarations of Members' interests.

**C Minutes of the Brigades Managers' Pay and Performance Committee**

**RESOLVED:**

**That the minutes of the Brigade Managers' Pay and Performance Committee held on 23<sup>rd</sup> January 2023 be confirmed as a correct record.**

**2 EXCLUSION OF THE PRESS AND PUBLIC**

**RESOLVED: That:**

**That under Section 100(A) (4) of the Local Government Act 1972, as amended by the Local Government (Access to Information) Order 2006, the press and public be excluded from the meeting for the items of business listed below on the grounds that they involve the likely disclosure of exempt information as defined in Schedule 12A to the Act in the paragraphs indicated:**

**Item 3 – Chief Fire Officer and Chief Executive: Performance Appraisal and development Scheme**

**Paragraph 1 – Information relating to an individual**

**3 CHIEF FIRE OFFICER AND CHIEF EXECUTIVE: PERFORMANCE APPRAISAL AND DEVELOPMENT SCHEME**

Consideration was given to a report of the Independent HR Consultant which outlined the Performance Appraisal and Development Scheme [PADS] that enabled CFRS to review an employee's performance against delivery of agreed

priorities/objectives, grade the contribution and performance, identify individual and organisational development needs, and support succession planning.

The PADS scheme operated from top to bottom across the whole of the Service and is particularly important at the top of the organisation, as Members seek to monitor progress against the key objectives with the Chief Fire Officer and Chief Executive, which ensure delivery of the Service's Community Risk Management Plan [CRMP].

Members were asked to review the performance of the Chief Fire Officer and Chief Executive against the objective set in 2022-23 and to agree progress against those key objectives and any development needs if highlighted.

The Chief Fire Officer and Chief Executive's full annual appraisal was scheduled to take place on 20<sup>th</sup> November 2023.

**RESOLVED That:**

- [1] the outcome of the appraisal review be noted; and**
- [2] Members agree to carry out the full annual appraisal on 20<sup>th</sup> November 2023.**





## **MINUTES OF THE MEETING OF THE RISK MANAGEMENT BOARD held on Tuesday, 14 March 2023 at Fire Conference Room, Clemonds Hey, Winsford at 10.00 am**

### **PRESENT:**

#### Members:

Councillor Stef Nelson

Councillor Stuart Parker

#### Auditor:

Anne-Marie Harrop, Mersey Internal Audit Agency

#### Officers:

Alex Waller (Chair), Chief Fire Officer

Paul Vaughan, Treasurer

Tony O'Dwyer, Head of Operational Policy and Assurance

Louise Willis, Planning, Performance and Risk Manager

Chris Astall, Planning, Performance and Risk Officer

Emilie Salkeld, Governance Officer

### **1 APOLOGIES**

Apologies were received from:

Andrew Leadbetter, Director of Governance

### **2 NOTES FROM THE PREVIOUS MEETING**

The notes from the previous meeting on Tuesday 25<sup>th</sup> October 2022 were presented to the Risk Management Board and the following comments and actions were noted: The Chair requested an update from the Assistant Chief Fire Officer in relation to the action on a peer review benchmarking process for heritage buildings.

### **3 REVIEW OF STRATEGIC RISK REGISTER**

The Planning, Performance and Risk team introduced the risk register and provided an update for each risk. The following observations were made: -

720 – Industrial Action – Loss of Operational staff failure to fulfil Statutory duties

Further details relating to the risk were discussed during Item 6 on the agenda.

### 806 – ESMCP

It was agreed the risk would be removed from the risk register until further progress was made with the national project.

### 376 – Fire in Iconic Heritage Building

The Heritage Officer role was approved as a permanent role by the Fire Authority in February 2023. The team were awaiting confirmation from the Head of Prevention and Protection about whether to implement a peer review benchmarking approach.

### 2016 – Funding Uncertainty

The team advised that the Government had published their 2023-24 Settlement in December 2022 and the four unitary authorities had provided their business rates data at the end of January 2023. This information had provided further clarity on the 2023-24 funding position. However, funding beyond 2023-24 was still uncertain due to the volatility of business rates which made forecasting challenging.

### 995 – Fire Pensions – Increase in employers' contributions to firefighter pensions and 1008 – McCloud/ Sergeant Judgement – Pension Case

It was agreed that risks 995 and 1008 be closed and a new overarching departmental risk encompassing pensions be opened to reflect the current situation.

### 2035 – Blue Light Collaboration

The Chair advised that the End State agreements had not been signed as the Blue Light Collaboration benefits reviews were ongoing. The Blue Light Executive meetings which had oversight of the collaboration had resumed.

A member asked about the potential cost of moving departments back to the Sadler Road site. The Chair explained that departments already confirmed to be moving could be accommodated on the site. If further departments were confirmed to be moving, a facilities review would be undertaken. Whilst there is an overhead element included in the charge to Fire for shared services, there would be additional costs involve in moving departments off the Clemonds Hey site.

The Internal Auditor advised the risk should be revised to reflect the risks identified by the Chair and also the potential loss of skills if services were no longer delivered to Fire through the Blue Light Collaboration. The Chair agreed, and further advised that the risks were reviewed regularly through the Blue Light Executive Board by both parties, with consideration of control and mitigation.

### **RESOLVED: That**

**[1] the Review of Strategic Risk Register be noted.**

#### 4 OPERATIONAL AND CORPORATE SERVICES RISK MAP

Further discussion on the Operational and Corporate Services Risk Map was held during Item 5 on the agenda.

#### 5 RISKS BELOW THE THRESHOLD REPORT

##### 851 – On Call Availability

The Chair advised that proposals to improve availability would be included in the Community Risk Management Plan for 2024-28. A Member requested that during discussions with Members on fire appliance availability across Cheshire a map of Cheshire be displayed to assist visualisation.

##### 2052 – Driver Training

It was reported that a report making recommendations on the driver training function had recently been approved by the Service Leadership Team. The Head of Operational Policy and Assurance was responsible for implementing the recommendations.

##### 2065 – Increase in other absences with Service Delivery

It was reported that there were higher levels of absence within Service Delivery than anticipated following the Covid-19 pandemic. The Chair advised that in addition to work undertaken at the Absence Management Board, a report would be submitted to the Service Leadership Team every quarter to consider the position on absences.

##### 2066 – Reduction in EFAD skill

The Chair advised that this risk linked to risk 2052 as there is a lack of capacity for EFAD courses. The recommendations from the report to the Service Leadership Team mentioned in relation to risk 2052 covered this risk as well.

##### Other matters

The Internal Auditor raised concerns about the lack of risks relating to the Corporate Communications and Engagement and People and Organisational Development departments. The Planning, Performance and Risk team advised that the risks relating to the moves of these departments were closed and there were no further risks identified within the Corporate Communications and Engagement department. A meeting with the Head of People and Organisational Development was scheduled to identify any emerging risks. The Chair requested that a risk relating to culture should be included on the departmental risk register

##### **ACTION: That**

- [1] a risk relating to culture be included on the departmental risk register for the People and Organisational Development department.**

**RESOLVED: That**

**[1] the Operational and Corporate Services Risk Map and Risks below the Threshold Report be noted.**

**6 RISK REGISTER DEEP DIVE: INDUSTRIAL ACTION**

The Head of Operational Policy and Assurance provided an update on the position of risk 720 'Industrial Action – Loss of Operational staff failure to fulfil Statutory duties'.

He advised that national employers offered a two year pay award which was accepted by membership on 6<sup>th</sup> March 2023. North West Fire Control staff had also accepted a similar offer. Negotiations for a pay award to green book staff for the next financial year had already begun.

The Service was reviewing industrial action plans and considering lessons learnt. Those who signed resilience contracts were available to assist during other spate conditions to enhance business continuity arrangements. It was expected that His Majesty's Inspectorate for Constabularies and Fire and Rescue Services would be reviewing industrial action business continuity plans as part of their next round of inspections.

The Service was also considering the impact of the Government's proposals to implement a degradation plan for the fire and rescue sector.

**RESOLVED: That**

**[1] the Risk Register Deep Dive: Industrial Action be noted.**

**7 ANNUAL RISK MANAGEMENT REPORT 2022-23**

The Planning, Performance and Risk team introduced the report which demonstrated the responsibilities and activities of the Risk Management Board throughout 2022-23. The report contained information on the Risk Management Process, Deep Dive reporting and Risk Management training. The Board were advised that the report would in future years be submitted to the Audit Committee rather than the Performance and Overview Committee.

The Internal Auditor queried the arrangements for risk management following the decision to no longer deliver the service through the Blue Light Collaboration. The Chair explained the Service was finalising the team structure but that staff with experience of working with the Service would be part of the new directly managed team. The current risk reporting system would remain and policies relating to risk management were due to be reviewed in May.

**RESOLVED: That**

**[1] the Annual Risk Management Report 2022-23 be noted.**

**8 ANNUAL REVIEW OF CRISIS MANAGEMENT PLAN**

The Head of Operational Policy and Assurance provided an update on the review of the Crisis Management Plan. He advised that the plan includes the strategic framework and the facilitation for the recovery of business functions in the event of an emerging crisis or event that disrupts business activities.

The plan had not been tested formally in recent year due to the Covid-19 pandemic. However, there had been informal tests and the next formal test would be held on 30<sup>th</sup> October 2023 against a national power outage.

The Board queried how departments returning to direct management would impact the plan. The Head of Operational Policy and Assurance explained that the plan would be revised to reflect such changes. Training would also be available to staff in the new directly managed departments.

**RESOLVED: That**

**[1] the Annual Review of Crisis Management Plan be noted.**

**9 FUTURE RISK MANAGEMENT ARRANGEMENTS**

The Treasurer provided an update to the Board on the future of risk management arrangements. He advised that at the last Audit Committee meeting, a discussion was held to help to determine the responsibilities of the Audit Committee, informed by guidance from the Chartered Institute of Public Finance and Accountancy. This would include consideration of strategic risk. It was proposed that a meeting for officers only to discuss risk be established, to meet prior to the submission of reports on risk to the Audit Committee. Therefore, this meeting was likely to be the last meeting of the Risk Management Board.

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**MINUTES OF THE MEETING OF THE LOCAL PENSION BOARD - FIREFIGHTERS PENSION SCHEME held on Wednesday, 29 March 2023 at Fire Conference Room, Clemonds Hey, Cheshire at 1.00 pm**

**PRESENT:** Councillors David Brown (Chair), Lee Shears and Neil McElroy

**OFFICERS:** Andrea Harvey (Pension Scheme Manager), Paul Mudd (Governance and Communications Manager, XPS Administration), Jill Swift (Pensions Manager), Amy Caves (Solicitor) and Donna Linton (Governance and Corporate Planning Manager)

**1 APOLOGIES**

Apologies for absence were received from George Peers (FBU).

**2 DECLARATION OF INTERESTS**

There were no declarations of interest received.

**3 NOTES FROM THE PREVIOUS MEETING**

**RESOLVED: That**

**[a] the minutes of the Local Pension Board – Firefighters Pension Scheme held on 17<sup>th</sup> November 2022 be confirmed as a correct record.**

**4 XPS ADMINISTRATION CHESHIRE FIRE PENSION BOARD REPORT QUARTER 3 2022-23**

Paul Mudd, Governance and Communications Manager from XPS Administration, was in attendance and presented the Cheshire Fire Pension Board Report Quarter 3 of 2022-23 which contained the following information:-

- Overview
- Member Self Service
- Common Data
- Membership
- Completed Case Overview
- Completed Cases by Month
- Complaints
- Telephony

Paul Mudd provided an update on the Completed Cases Overview. He advised that in Quarter 3 there were eight cases that fell below the agreed target. A total of 214 cases were dealt with, which gave a KPI adherence of 96%. This was an improvement on the first two quarters of the year that were 80% and 92%

respectively. After a period of recruitment, XPS Administration would now concentrate on training and would continue to monitor ongoing results with the hope to report an increase in scores. An error was noted on the Membership information which Paul Mudd agreed to review and correct.

The Scheme Manager requested clarity on the Estimates case that was late in quarter 3 which related to a split pension calculation. She explained that split pensions was an area that had previously been an issue and assurance was required that checks and balances were in place to ensure that split pension cases were dealt with in a timely manner and calculations were accurate. In response, Paul Mudd advised that split pension cases take longer to complete due to the complexity of the calculations and he would provide further assurance to the Scheme Manager outside the meeting that the necessary processes are in place for split pensions.

Paul Mudd advised that XPS Administration would be implementing a fire specific telephone line and that number would be included on all correspondence. The line will lead to specific fire-dedicated advisors, and this will allow the number of calls relating to different subject matters to be monitored. Members of the Board requested clarity on the figures detailed within the report. In response, Paul Mudd advised that future reports would include an explanation on each figure/statistic provided in the report.

The Pension and Payroll Manager confirmed that she had seen an improvement since the new telephone system had been introduced. In response, Paul Mudd commented that the team's knowledge would increase in time and as they become more experienced in each subject area, and this would benefit the customers.

The Scheme Manager asked how XPS Administration were preparing for the McCloud Remedy legislation that was due to come into force on 1<sup>st</sup> October 2023. In response, Paul Mudd advised that a dedicated team was in place and a 15-month period had been given to complete this work. AH suggested that a 15-month period would fall very short of the Service's expectations and requested that consideration be given as to how the work could be expedited to achieve a quicker resolution. Paul Mudd noted that 15 months is the maximum period in which the work must be done and agreed if they could complete the work in advance of 15 months they would do so.

**RESOLVED: That**

- [1] the XPS Cheshire Fire Pension Board Report Quarter 3 be noted;**
- [2] XPS Administration re-issue the correct Membership information outside the meeting;**
- [3] XPS Administration to provided clarity directly to the Scheme Manager on the Estimates Case relating to split pension calculations; and**
- [4] XPS Administration to provide further information the statistics detailed in the Telephony update.**



## 5 FIREFIGHTER PENSION SCHEME UPDATE

The Pay and Pensions Manager presented a report that provided an overview of the current issues relating to Firefighters' Pension Schemes, including the updates on the following:-

- Information Statistics
- FPS Bulletin Actions Arising
- McCloud – Firefighter Pension Scheme Consultation
- McCloud – HM Treasury Directions
- McCloud – Data Collection Exercise
- McCloud – Remedy Timetable
- McCloud – Immediate Detriment
- Pension Dashboard Programme Update
- Matthews Remedy
- General Updates

The Board were advised that in October 2023, service for members between April 2015 and March 2022 would be 'rolled back' into their legacy scheme, that was either the 1992 or 2006 scheme. As the criteria used to assess ill health varied slightly from scheme to scheme, rollback may result in the member qualifying for alternative ill health benefits. Therefore, it would be necessary to re-assess certain ill health cases to ascertain which criteria they meet, or do not meet, in each scheme. Cheshire Fire and Rescue Service (CFRS) had identified 7 cases that needed to be re-assessed. Letters would be sent to these members in the coming months, with a view to having all re-assessments completed before October 2023.

The Board were advised that on 28<sup>th</sup> February, the Home Office had launched a consultation on the amendments to the pension scheme regulations to enact the second phase of the McCloud remedy. This consultation would run for 12 weeks until 23<sup>rd</sup> May. The consultation was seeking views on whether the draft regulations were clear, achieve policy intentions and are non-discriminatory. CFRS would be scrutinising the draft regulations and would respond to the consultation by the deadline date.

The Board were advised that on 19<sup>th</sup> December 2022, HM Treasury (HMT) enacted The Public Service Pensions (Exercise of Powers, Compensation and Information) Directions 2022. These directions set out how certain powers in the primary legislation must be exercised. The Directions also outlined interest arrangements these were extremely complex and were explained in further detail in the overview detailed in Appendix C to the report.

The Board were advised that in preparation for the retrospective remedy exercise which commences in October 2023, the pensions team had been continuing to work on the data collection exercise to ensure XPS pensions had the necessary pay data to recalculate member's pensions and produce remedial service statements. In total, 99.5% of data has been collected, with just 3 complex cases remaining. XPS pensions had provided an eligibility report detailing the members they believe are in scope.

The Board were advised that on 20<sup>th</sup> February, HM Treasury confirmed the revaluation rate for the Firefighters' Pension Scheme 2015 would be 7%. This will be applied to all pension accounts on 1 April 2023.

**RESOLVED: That**

**[1] the Firefighter Pension Scheme update be noted.**

## **6 MCCLOUD/SARGEANT JUDGEMENT UPDATE**

Amy Caves, Solicitor provided an update on the McCloud/Sargeant Remedy and Immediate Detriment. The Board were advised that the schedule for ongoing legislative work to implement the McCloud remedy had been provided and although the timelines were tight, it was still expected that all legislation will be laid by September 2023 and would come into force on 1<sup>st</sup> October 2023.

The Board were updated that on the progress of the Injury to Feelings FBU claims which are currently outstanding. Those that had brought claims were in two categories either 2015 or 2020.

There were 16 benchmark cases that had been split into two compensation bandings for 2015 claims in England. Those cases where it was shown a greater injury to feelings has occurred were awarded £7,250 and everyone else received £3,750. There were approx. 9,000 cases across all fire and rescue services.

The 2020 claims had been offered £2,075 however this had not been accepted.

The Board were advised that the Solicitor had requested confirmation of how many cases CFRS there were but the solicitors dealing with the claims had not yet responded. All the information known so far relates to claims supported by the FBU, however, the situation with other trade union representatives, such as Fire Officer's Association is not yet known.

The Scheme Manager advised that a group of retired firefighters had sent all Fire Authority Members a letter regarding the Service's current position on Immediate Detriment and stating that twenty fire services across the UK have been or were currently paying out immediate detriment. The letter would be responded to accordingly and Members would be updated on the situation at the Member Planning Day on 31<sup>st</sup> March 2023.

**RESOLVED: That**

**[1] the update and comments raised be noted.**

## **7 FIREFIGHTER PENSION SCHEME RISK REGISTER**

The Pensions Manager presented the Firefighter Pension Scheme Risk Register (the Register) that had been reviewed and updated in March 2023. Updates since the last meeting were highlighted in blue in the document.

The Pensions Manager provided comments on each of the updated risks. The Board were advised that two new risks had been included on the Register since the last meeting and these related to:-

- McCloud: Remedying legislation finalised close to October 2023
- Loss of knowledge resource in LGA Team: Current Senior Pensions Advisor to leave LGA in April 2023 and other resource was on maternity leave / recruitment may be difficult due to the lack of people in the market for pension roles.

**RESOLVED: That**

**[1] the Firefighter Pension Scheme Risk Register be noted.**

## **8 JCNP PENSIONS UPDATE**

The Pension Scheme Manager reported that the main issues raised at meetings of the JCNP by the FBU was in relation to the Service's Position on Immediate Detriment.

She confirmed that following a request by the FBU, indicative costings had been shared with the caveat that the figures did not represent an accurate, or reliable estimate of the expected costs and that the FBU should not circulate the estimates wider or with staff.

**RESOLVED: That**

**[1] the update be noted.**

## **9 PENSION BOARD TRAINING UPDATE**

The Pension Scheme Manager advised that the LGA Pensions Team had provided annual training to the Board in August 2022. Due to the staff changes within the LGA Pension Team (as detailed in the Register) further training would be arranged in late Summer once the new LGA Senior Pensions Advisor had been appointed and was in post.

**RESOLVED: That**

**[1] the update be noted.**

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## **MINUTES OF THE MEETING OF THE MEMBER TRAINING AND DEVELOPMENT GROUP held on Tuesday, 4 April 2023 via Teams at 10.00 am**

**PRESENT:** Councillors Gina Lewis (Chair), David Brown, Karen Mundry and independent (non-elected) member Derek Barnett

### **1 APOLOGIES**

Apologies were received from Councillors Rob Moreton and Stuart Parker.

### **2 NOTES FROM THE PREVIOUS MEETING**

**RESOLVED:** That

**[1] the notes for the meeting on Tuesday 6<sup>th</sup> December 2022 be approved as a correct record.**

### **3 MEMBER DEVELOPMENT STRATEGY 2022-24 IMPLEMENTATION - QUARTERLY MONITORING**

The Governance Officer presented the report on the Member Development Strategy 2022-24 Quarterly Monitoring, updating Members on progress made against the Implementation Plan for the quarter. She provided an update in each of the objectives that were included in the Strategy.

#### **Objective 1 – Identify and prioritise Member training and development needs**

It was reported that all actions associated with the Member Personal Development Reviews had been completed.

#### **Objective 3 – Provision of an Annual Member Development Programme**

Further discussion was held during Item 4 – Member Development Programme 2022-23 – Quarterly Monitoring.

#### **Objective 4 – Delivery of a comprehensive and effective Induction process for new Members**

A Member raised that the upcoming local elections were due to be held on 4<sup>th</sup> May 2023 and new members may join Cheshire Fire Authority. They queried how new Members would be supported. The Governance and Corporate Planning Manager advised that an induction day for new members had been planned for July 2023.

Further discussion was held during Item 8 – Discussion Paper: Proposals for Member Induction Programme 2023-24.

### **Objective 5 – Member Champions**

The Governance Officer advised that the Governance and Constitution Committee was considering the Member Champions arrangements at its meeting on 19<sup>th</sup> April 2023 following the recommendations implemented within the last 12 months.

### **Objective 6 – Continuous Development**

Further discussion was held during Item 6 – Discussion Paper: Member Satisfaction Survey.

#### **RESOLVED: That**

**[1] the Member Development Strategy 2022-24 Implementation – Quarterly Monitoring be noted.**

#### **4 MEMBER DEVELOPMENT PROGRAMME 2022-23 - QUARTERLY MONITORING**

The Governance Officer presented a quarterly update on the Member Development Programme 2022-23. She advised that a number of training and development opportunities had taken place during the quarter.

Members advised they found the Member Planning Day which took place on Friday 31<sup>st</sup> March to be interesting and informative. However, it was noted that attendance by Members was low. The Governance and Corporate Planning Manager indicated that many of the apologies were received on the day of the meeting.

A Member suggested implementing a buddy scheme between the experienced and new Fire Authority Members. They advised the buddy scheme between Members and officers works well and suggested that a scheme between Members would help new Members joining the Fire Authority after the election in May. It was suggested that the scheme would run informally by Members within their political groups.

#### **RESOLVED: That**

**[1] the progress on the delivery of the Member Development Programme 2022-23 – Quarterly Monitoring be noted.**

#### **5 DRAFT REVIEW OF MEMBER TRAINING AND DEVELOPMENT 2022-23**

The Governance Officer presented the draft review which considered Member training and development activities undertaken throughout the municipal year. The report contained an overview of the progress against the objectives of the Member Development Strategy 2022-24 and feedback from training and development sessions. The final report was due to be submitted to the Fire Authority on Wednesday 26<sup>th</sup> April 2023.

**RESOLVED: That**

- [1] subject to minor amendments, the Draft Review of Member Training and Development 2022-23 be approved for submission to the Fire Authority on 26<sup>th</sup> April 2023.**

**6 DISCUSSION ITEM - MEMBER SATISFACTION SURVEY**

The Governance Officer introduced the discussion item on the Member Satisfaction Survey for 2022-23. Feedback was requested from the Group on the proposed questions and delivery of the survey.

Members were satisfied with the proposed questions. However, it was agreed that the survey would be a paper copy to be sent with the agenda for the Cheshire Fire Authority meeting on 26<sup>th</sup> April 2023. Any Members that had not returned their completed survey at the Cheshire Fire Authority meeting would be asked to complete a survey during the meeting.

**RESOLVED: That**

- [1] the proposed question for the Member Satisfaction Survey 2022-23 be approved; and**
- [2] the Member Satisfaction Survey 2022-23 be sent to Members with the Cheshire Fire Authority agenda pack for its next meeting.**

**7 DISCUSSION ITEM - MEMBER OFFICER BUDDY SYSTEM REVIEW**

The Governance Officer introduced the discussion item on the Member and Officer Buddying System Review which allowed Members to discuss existing arrangements for the buddy process. The discussion formed part of Key Action 4.3 within the Member Development Strategy 2022-24.

Members commented that they met frequently with their officer buddies and were satisfied with existing arrangements. A Member suggested including the questions from the discussion items within the Member Satisfaction Survey 2022-23.

**RESOLVED: That**

- [1] the current arrangements for the Member Officer Buddy System remain; and**
- [2] the questions from the discussion item be included in the Member Satisfaction Survey 2022-23.**

**8 DISCUSSION ITEM - PROPOSALS FOR MEMBER INDUCTION PROGRAMME  
2023-24**

The Governance Officer introduced the discussion item which provided a summary of the proposals for new Member induction. The Group discussed the three aspects of new Member induction: the welcome pack, including the Member Induction Handbook; induction activities; and meetings with officer buddies.

Officers advised that all-out local elections in Cheshire East and Cheshire West and Chester Boroughs taking place this year could lead to a higher Member turnover than experienced in previous years.

The Group provided positive feedback to the officers on the proposals within the discussion item. It was noted that the Member Induction Handbook was a helpful tool and officers were updating the Handbook to be ready for the first Fire Authority meeting of 2023-24.

**RESOLVED: That**

**[1] officers continue with the proposed arrangements for new Fire Authority member induction for 2023-24.**

**9 DRAFT WORK PROGRAMME 2023-24**

The Governance Officer presented the draft Work Programme of the Member Training and Development Group for 2023-23. Members noted the content for upcoming meetings.

**RESOLVED: That**

**[1] the Work Programme for 2023-24 for the Member Training and Development Group be approved.**



## CHESHIRE FIRE AUTHORITY

**MEETING OF:** CHESHIRE FIRE AUTHORITY  
**DATE:** 26<sup>TH</sup> APRIL 2023  
**REPORT OF:** TREASURER  
**AUTHOR:** PAUL VAUGHAN

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**SUBJECT:** EXTERNAL AUDIT PLAN FOR 2022-23

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### Purpose of Report

1. To allow Members to consider the External Audit Plan for 2022-23 and the risks to be considered as part of the audit.

### Recommended: That Members

- [1] Note the External Audit Plan for 2022-23; and
- [2] Confirm that the processes and controls, including judgements and assumptions in determining key accounting estimates, as set out by management in the document 'Informing the audit risk assessment for Cheshire Fire & Rescue Service 2022-23' are consistent with Members' understanding and are considered appropriate.

### Background

2. The National Audit Office's Code of Audit Practice (the Code) and International Standards on Auditing (ISAs) (UK) determine the scope of the audit. Grant Thornton is responsible for forming and expressing an opinion on the:

Authority's financial statements that have been prepared by management with the oversight of those charged with governance (the Fire Authority); and

Value for Money arrangements in place at the Authority for securing economy, efficiency and effectiveness in the use of resources.

3. The audit must be carried out with a thorough understanding of the Authority's business and is risk based.
4. The Plan and the informing the Audit Risk Assessment document will be considered by the Audit Committee on 19<sup>th</sup> April 2023. Any proposed changes/improvements to the Plan or updates to the Risk document suggested by the Committee will be reported to the Authority.

## **Information**

5. The External Audit Plan 2022-23 is attached to this report as Appendix 1. This document should be noted by Members.
6. A document entitled, 'Informing the audit risk assessment for Cheshire Fire & Rescue Service 2022-23' is attached to this report as Appendix 2. Members are asked to confirm the processes and controls, including judgements and assumptions in determining key accounting estimates, as set out by management in the document' are consistent with Members' understanding and are considered appropriate.
7. A representative from Grant Thornton will attend the meeting to present the report.

## **Financial Implications**

8. The External Audit Plan 2022-23 states that the proposed fee is currently under consideration. The proposed fee will be discussed with officers over the coming months and will be presented to a future meeting of the Fire Authority for approval.

## **Legal Implications**

9. There are no legal implications as a result of this report. The External Audit Plan has been prepared to help the external auditors and the Fire Authority to meet their respective responsibilities.

## **Equality and Diversity Implications**

10. There are no equality and diversity implications as a result of this report.

## **Environmental Implications**

11. There are no environmental implications as a result of this report.

**CONTACT: DONNA LINTON, FIRE SERVICE HQ, WINSFORD  
TEL [01606] 868804**

**APPENDIX 1 – EXTERNAL AUDIT PLAN 2022-23**

**APPENDIX 2 – INFORMING THE AUDIT RISK ASSESSMENT FOR CHESHIRE  
FIRE AND RESCUE SERVICE 2022-23**

# Cheshire Fire Authority audit plan

Year ending 31 March 2023

Cheshire Fire Authority

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31 March 2023



# Contents



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Section	Page	
Key matters	3	The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Authority or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.
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# Key matters



## National context

For the general population, rising inflation rates, in particular for critical commodities such as energy, food and fuel, is pushing many households into poverty and financial hardship, including those in employment. At a national government level, recent political changes have seen an emphasis on controls on spending, which in turn is placing pressure on public services to manage within limited budgets.

Local Government funding continues to be stretched with increasing cost pressures due to the cost of living crisis, including higher energy costs, increasing pay demands, higher agency costs and increases in supplies and services. Local authority front-line services play a vital role in protecting residents from rising costs; preventing the most vulnerable from falling into destitution and helping to build households long-term financial resilience. At a local level, fire authorities are also essential in driving strong and inclusive local economies.

Our recent value for money work has highlighted a number of governance and financial stability issues at a national level, which is a further indication of the mounting pressure on audited bodies to keep delivering services, whilst also managing transformation and making savings at the same time.

In planning our audit, we will take account of this context in designing a local audit programme which is tailored to your risks and circumstances.

## Audit Reporting Delays

In a report published in January 2023 the NAO have highlighted that since 2017-18 there has been a significant decline in the number of local government body accounts including an audit opinion published by the deadlines set by government. The NAO outline a number of reasons for this and proposed actions. In our view, it is critical to early sign off that draft local authority accounts are prepared to a high standard and supported by strong working papers.

## Blue Light Collaboration

As part of our planning enquiries and review of minutes we have noted the continued review of the delivery of services under the Blue Light Collaboration with Cheshire Police and the determination of how services should best be delivered. We will continue to monitor this and assess if it has any impact on our audit, either in our financial statement and/or value for money work.

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# Key matters

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## Our Responses

- As a firm, we are absolutely committed to audit quality and financial reporting in the local government sector. Our proposed work and fee is set out on page 19.
- We will consider your arrangements for managing and reporting your financial resources as part of our audit in completing our Value for Money work.
- Our value for money work will also consider your arrangements relating to governance and improving economy, efficiency and effectiveness.
- We will continue to provide you and your Audit Committee with sector updates providing our insight on issues from a range of sources and other sector commentators via our Audit Committee updates.
- We hold annual financial reporting workshops for our audited bodies to access the latest technical guidance and interpretation, discuss issues with our experts and create networking links with other audited bodies to support consistent and accurate financial reporting across the sector.

# Introduction and headlines

## Purpose

This document provides an overview of the planned scope and timing of the statutory audit of Cheshire Fire Authority for those charged with governance.

## Respective responsibilities

The National Audit Office ('the NAO') has issued a document entitled Code of Audit Practice ('the Code'). This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. Our respective responsibilities are also set out in the Terms of Appointment and Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA), the body responsible for appointing us as auditor of Cheshire Fire Authority. We draw your attention to both of these documents.

## Scope of our audit

The scope of our audit is set in accordance with the Code and International Standards on Auditing (ISAs) (UK). We are responsible for forming and expressing an opinion on the Authority's financial statements that have been prepared by management with the oversight of Those Charged With Governance; and we consider whether there are sufficient arrangements in place at the Authority for securing economy, efficiency and effectiveness in your use of resources. Value for money relates to ensuring that resources are used efficiently in order to maximise the outcomes that can be achieved.

The audit of the financial statements does not relieve management or Those Charged With Governance of your responsibilities. It is the responsibility of the Authority to ensure that proper arrangements are in place for the conduct of its business, and that public money is safeguarded and properly accounted for. We have considered how the Authority is fulfilling these responsibilities.

Our audit approach is based on a thorough understanding of the Authority's business and is risk based.



# Introduction and headlines

## Significant risks

Those risks requiring special audit consideration and procedures to address the likelihood of a material financial statement error have been identified as:

- Page 48.
- management override of controls;
  - valuation of property, plant and equipment; and
  - valuation of net pension liability

We will communicate significant findings on these areas as well as any other significant matters arising from the audit to you in our Audit Findings (ISA 260) Report.

## Materiality

We have determined planning materiality to be £1.2m (PY £1.2m) for the Authority, which equates to 2% of your prior year gross operating costs for the year. We are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance.

Clearly trivial has been set at £61k (PY £61k).

## Value for Money arrangements

Our risk assessment regarding your arrangements to secure value for money has not identified any risks of significant weakness. We will continue to update our risk assessment until we issue our Auditor's Annual Report.

## New Auditing Standards

There are two auditing standards which have been significantly updated this year. These are ISA 315 (Identifying and assessing the risks of material misstatement) and ISA 240 (the auditor's responsibilities relating to fraud in an audit of financial statements). We provide more detail on the work required later in this plan.

## Audit logistics

Our interim visit will take place in April 2023 and our final visit will take place from July – September 2023. Our key deliverables are this Audit Plan, our Audit Findings Report and Auditor's Annual Report.

Our proposed fee for the audit will be £40,606 (PY: £37,742) for the Authority, subject to the Authority delivering a good set of financial statements and working papers.

We have complied with the Financial Reporting Authority's Ethical Standard (revised 2019) and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements.



# Significant risks identified

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

Risk	Reason for risk identification	Key aspects of our proposed response to the risk
International Standard of Auditing (ISA) 240 and Practice Note (PN) 10 revenue/expenditure risk	Under ISA 240 (UK) and PN 10 there is a rebuttable presumed risk that revenue and expenditure may be misstated due to the improper recognition of revenue and expenditure. The presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue and expenditure recognition.	<p>Having considered the risk factors set out in ISA 240, PN 10, and the nature of the revenue and expenditure streams at the Authority, we have determined that the risk of Fraud arising from revenue and expenditure recognition can be rebutted, because:</p> <ul style="list-style-type: none"> <li>• there is little incentive to manipulate revenue and expenditure recognition.</li> <li>• opportunities to manipulate revenue and expenditure recognition are very limited as approximately 94% of the Authority's gross income is from taxation or government grants, and a significant proportion of expenditure is easily verifiable.</li> <li>• the culture and ethical frameworks of local authorities, including Cheshire Fire Authority, mean that all forms of fraud are seen as unacceptable.</li> </ul> <p>Therefore we do not consider this to be a significant risk for Cheshire Fire Authority.</p> <p>We will continue to review and test, on a sample basis, material revenue and expenditure transactions, ensuring that it remains appropriate to rebut the presumed risk of revenue and expenditure recognition. We will also design and carry out appropriate audit procedures to ascertain the recognition of expenditure is in the correct accounting period using cut-off testing.</p>
Management over-ride of controls	<p>Under ISA 240 (UK) there is a non-rebuttable presumed risk that the risk of management override of controls is present in all entities. The Authority faces external scrutiny of its spending and this could potentially place management under undue pressure in terms of how they report performance.</p> <p>We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• evaluate the design effectiveness of management controls over journals.</li> <li>• analyse the journals listing and determine the criteria for selecting high risk unusual journals.</li> <li>• test unusual journals recorded during the year and after the draft accounts stage for appropriateness and corroboration.</li> <li>• gain an understanding of the accounting estimates and critical judgements applied made by management and consider their reasonableness with regard to corroborative evidence.</li> <li>• evaluate the rationale for any changes in accounting policies, estimates or significant unusual transactions.</li> </ul>

'Significant risks often relate to significant non-routine transactions and judgmental matters. Non-routine transactions are transactions that are unusual, due to either size or nature, and that therefore occur infrequently. Judgmental matters may include the development of accounting estimates for which there is significant measurement uncertainty.' (ISA (UK) 315)

# Significant risks identified

Risk	Reason for risk identification	Key aspects of our proposed response to the risk
Valuation of land and buildings	<p>The Authority revalues its land and buildings on a five-yearly basis. In the intervening years, to ensure the carrying value in the Authority financial statements is not materially different from the current or fair value at the financial statements date, the Authority requests a desktop valuation from its valuation expert to ensure that there is no material difference. This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved and the sensitivity of this estimate to changes in key assumptions.</p> <p>We therefore identified valuation of land and buildings as a significant risk, in particular any large or unusual assets or where there have been movements in valuations outside our expectations, as well as testing a sample of those within our expectations. This is one of the most significant assessed risks of material misstatement.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• evaluate management's processes and controls for the calculation of the estimate, the instructions issued to their valuation expert and the scope of their work</li> <li>• evaluate the competence, capabilities, and objectivity of the valuation expert</li> <li>• write to the valuer to confirm the basis on which the valuations were carried out</li> <li>• challenge the information and assumptions used by the valuer to assess completeness and consistency with our understanding</li> <li>• evaluate the valuer's report to identify assets that have large and unusual changes and/or approaches to the valuation – these assets will be substantively tested to ensure the valuations are reasonable</li> <li>• test a selection of other asset revaluations made during the year to ensure they have been input accurately into the Authority's asset register, revaluation reserve, and Comprehensive Income and Expenditure Statement</li> <li>• evaluate the assumptions made by management for any assets not revalued during the year and how management has satisfied themselves that these are not materially different to current value</li> <li>• for all assets not formally revalued or revalued on a desktop/indexation basis only, evaluate the judgement made by management or others in determination of current value of these assets.</li> </ul>

# Significant risks identified

Risk	Reason for risk identification	Key aspects of our proposed response to the risk
Valuation of the pension fund net liability	<p>The Local Government Pension Scheme (LGPS) pension net liability as reflected in the balance sheet, and asset and liability information disclosed in the notes to the accounts, represent a significant estimate in the financial statements.</p> <p>The Firefighters Pension scheme's pension fund liability as reflected in the balance sheet and notes to the accounts also represents a significant estimate in the financial statements.</p> <p>These estimates by their nature are subject to significant estimation uncertainty being sensitive to small adjustments in the key assumptions used.</p> <p>The actuarial assumptions used are the responsibility of the entity but should be set on the advice given by the actuary. A small change in the key assumptions (discount rate, inflation rate, salary increase and life expectancy) can have a significant impact on the estimated IAS 19 liability. In particular the discount and inflation rates, where our consulting actuary has indicated that a 0.1% change in these two assumptions would have approximately 2% effect on the liability. We have therefore concluded that there is a significant risk of material misstatement in the IAS 19 estimate due to the assumptions used in their calculation. With regard to these assumptions we have therefore identified valuation of the Authority's pension fund net liability as a significant risk.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• update our understanding of the processes and controls put in place by management to ensure that the Authority's pension fund net liability is not materially misstated and evaluate the design of the associated controls;</li> <li>• evaluate the instructions issued by management to their management expert (an actuary) for this estimate and the scope of the actuary's work;</li> <li>• assess the competence, capabilities and objectivity of the actuary who carried out the Authority's pension fund valuation;</li> <li>• assess the accuracy and completeness of the information provided by the Authority to the actuary to estimate the liability;</li> <li>• test the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary;</li> <li>• undertake procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as the auditor's expert) and performing any additional procedures suggested within the report;</li> <li>• agree the advance payment made to the pension fund during the year to the expected accounting treatment and relevant financial disclosures; and</li> <li>• obtain assurances from the auditor of Cheshire Pension Fund as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the Cheshire Pension Fund financial statements.</li> <li>• test the data provided to the actuary of the Fire Fighter Pension Fund.</li> </ul>

Management should expect engagement teams to challenge management in areas that are complex, significant or highly judgmental which may be the case for accounting estimates and similar areas. Management should also expect to provide to engagement teams with sufficient evidence to support their judgments and the approach they have adopted for key accounting policies referenced to accounting standards or changes thereto.

Where estimates are used in the preparation of the financial statements management should expect teams to challenge management's assumptions and request evidence to support those assumptions.

# Other matters

## Other work

In addition to our responsibilities under the Code of Practice, we have a number of other audit responsibilities, as follows:

- We read your Narrative Report and Annual Governance Statement to check that they are consistent with the financial statements on which we give an opinion and our knowledge of the Authority.
- We carry out work to satisfy ourselves that disclosures made in your Annual Governance Statement are in line with requirements set by CIPFA.

We carry out work on your consolidation schedules for the Whole of Government Accounts process in accordance with NAO group audit instructions.

We consider our other duties under legislation and the Code, as and when required, including:

- giving electors the opportunity to raise questions about your 2022/23 financial statements, consider and decide upon any objections received in relation to the 2022/23 financial statements;
- issuing a report in the public interest or written recommendations to the Authority under section 24 of the Local Audit and Accountability Act 2014 (the Act).
- application to the court for a declaration that an item of account is contrary to law under section 28 or a judicial review under section 31 of the Act
- issuing an advisory notice under section 29 of the Act

- We certify completion of our audit.

## Other material balances and transactions

Under International Standards on Auditing, 'irrespective of the assessed risks of material misstatement, the auditor shall design and perform substantive procedures for each material class of transactions, account balance and disclosure'. All other material balances and transaction streams will therefore be audited. However, the procedures will not be as extensive as the procedures adopted for the risks identified in this report.

# Progress against prior year audit recommendations

We identified the following issues in our 2021/22 audit of the Authority's financial statements, which resulted in 2 recommendations being reported in our 2021/22 Audit Findings Report. We are pleased to report that management are in the process of implementing our recommendations.

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Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
In Progress	<p>Our review of the Authority's cybersecurity arrangements noted that there is no cybersecurity framework or training programme in place. News of data breaches and online frauds has become a matter of regular occurrence, which serves as a constant reminder that organisations need a robust strategy for fraud prevention and cybersecurity.</p> <p>We recommended that the Authority considers implementing a cybersecurity framework that is followed to design, implement, and monitor cybersecurity controls as well as providing cybersecurity training to employees on a regular basis.</p>	<p>The Authority has approved additional one off funding of £50k in its budget for 2023-24 which will be used to address issues raised in recommendations relating to Cybersecurity by Internal and External Audit. We are consulting with Cheshire Police who deliver IT services through the Blue Light Collaboration to ensure that the action we take has maximum effect. We are already implementing a programme of training for senior officers which commenced on 17th March 2023.</p>
In progress	<p>Our work on Property, Plant and Equipment revaluations identified that there are no plans in place for the valuer to remeasure any of the land or buildings as part of the valuation process. As the floor area of buildings is a key factor in determination of value, it is important that this is kept under review and updated in order to ensure valuations are accurate.</p> <p>We recommended that the Authority considers including a sample of land and buildings to be remeasured, perhaps on a rolling basis, as part of the valuer's scope.</p>	<p>The valuer has been instructed to remeasure a sample of land &amp; buildings assets each year on a rolling basis as recommended, commencing in 2023.</p>

# Our approach to materiality

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

Matter	Description	Planned audit procedures
1	<p><b>Determination</b></p> <p>We have determined financial statement materiality based on a proportion of the gross expenditure of the Authority for the financial year. Materiality at the planning stage of our audit is £1,221,180, which equates to 2% of your draft gross expenditure for the period.</p>	<p>We determine planning materiality in order to:</p> <ul style="list-style-type: none"> <li>– establish what level of misstatement could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements</li> <li>– assist in establishing the scope of our audit engagement and audit tests</li> <li>– determine sample sizes and</li> <li>– assist in evaluating the effect of known and likely misstatements in the financial statements</li> </ul>
2	<p><b>Other factors</b></p> <p>An item does not necessarily have to be large to be considered to have a material effect on the financial statements.</p>	<p>An item may be considered to be material by nature where it may affect instances when greater precision is required.</p> <ul style="list-style-type: none"> <li>– We have identified senior officer remuneration as a balance where we will apply a lower materiality level, as these are considered sensitive disclosures. We have set a materiality of £16,042.</li> <li>– We have identified audit fees as a balance where we may apply a lower materiality level, as these are considered sensitive disclosures. Any significant differences we identify we will request that management adjust for.</li> </ul>

# Our approach to materiality

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

Matter	Description	Planned audit procedures
3	<p><b>Reassessment of materiality</b></p> <p>Our assessment of materiality is kept under review throughout the audit process.</p>	<p>We reconsider planning materiality if, during the course of our audit engagement, we become aware of facts and circumstances that would have caused us to make a different determination of planning materiality.</p>
4	<p><b>Other communications relating to materiality we will report to the Audit Committee</b></p> <p>Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the Audit Committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work. Under ISA 260 (UK) 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA 260 (UK) defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.</p>	<p>We report to the Audit Committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work.</p> <p>In the context of the Authority, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £61k (PY £61k). If management have corrected material misstatements identified during the course of the audit, we will consider whether those corrections should be communicated to Those Charged With Governance Committee to assist it in fulfilling its governance responsibilities.</p>

# Our approach to materiality

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

	Amount (£)	Qualitative factors considered
Materiality for the financial statements	1,221,162	Financial performance of the Fire Authority, focussing on gross expenditure.
Materiality for senior officer remuneration	16,042	Materiality has been reduced for remuneration disclosures due to the sensitive nature and public interest.

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# IT audit strategy

In accordance with ISA (UK) 315 Revised, we are required to obtain an understanding of the relevant IT and technical infrastructure and details of the processes that operate within the IT environment. We are also required to consider the information captured to identify any audit relevant risks and design appropriate audit procedures in response. As part of this we obtain an understanding of the controls operating over relevant Information Technology (IT) systems i.e., IT general controls (ITGCs). Our audit will include completing an assessment of the design and implementation of relevant ITGCs. We say more about ISA 315 Revised on slide 21.

The following IT systems have been judged to be in scope for our audit and based on the planned financial statement audit approach we will perform the indicated level of assessment:

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IT system	Audit area	Planned level IT audit assessment
Agresso	Financial reporting	<ul style="list-style-type: none"> <li>A review of the IT General Controls related to security management, development and maintenance and technology infrastructure</li> </ul>

# Value for Money arrangements

Approach to Value for Money work for the period ended 31 March 2023

The National Audit Office issued its latest Value for Money guidance to auditors in January 2023 . The Code expects auditors to consider whether a body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are expected to report any significant weaknesses in the body's arrangements, should they come to their attention. In undertaking their work, auditors are expected to have regard to three specified reporting criteria. These are as set out below:

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## Improving economy, efficiency and effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services.



## Financial Sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services.



## Governance

How the body ensures that it makes informed decisions and properly manages its risks.

We have not identified any risks of significant weaknesses from our initial planning work. We will continue our review of your arrangements, including reviewing your Annual Governance Statement, before we issue our auditor's annual report.

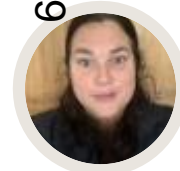
# Audit logistics and team



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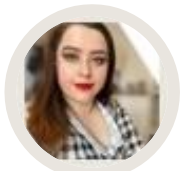
## Michael Green, Key Audit Partner

Michael has overall responsibility for the audit and the opinions, for ensuring the quality of our audit work and for ensuring we provide you with the best service possible.



## Liz Luddington, Audit Manager

Liz is responsible for the technical and logistical aspects of the audit. She will be the first point of contact for your Treasurer and the finance team.



## Chelsey Taylor, Audit Incharge

Chelsey is the day to day contact for finance staff and is responsible for the day to day supervision of the audit team. She will regularly engage with the finance team during our visits to ensure there are no surprises arising from our work.

## Audited Entity responsibilities

Where audited bodies do not deliver to the timetable agreed, we need to ensure that this does not impact on audit quality or absorb a disproportionate amount of time, thereby disadvantaging other audited bodies. Where the elapsed time to complete an audit exceeds that agreed due to an entity not meeting its obligations we will not be able to maintain a team on site. Similarly, where additional resources are needed to complete the audit due to an entity not meeting their obligations we are not able to guarantee the delivery of the audit to the agreed timescales. In addition, delayed audits will incur additional audit fees.

## Our requirements

To minimise the risk of a delayed audit, you need to :

- ensure that you produce draft financial statements of good quality by the deadline you have agreed with us, including all notes, the Narrative Report and the Annual Governance Statement
- ensure that good quality working papers are available at the start of the audit, in accordance with the working paper requirements schedule that we have shared with you
- ensure that the agreed data reports are available to us at the start of the audit and are reconciled to the values in the accounts, in order to facilitate our selection of samples for testing
- ensure that all appropriate staff are available on site throughout (or as otherwise agreed) the planned period of the audit
- respond promptly and adequately to audit queries.

# Audit fees and updated Auditing Standards including ISA 315 Revised

In 2017 PSAA awarded a contract of audit for Cheshire Fire Authority to begin with effect from 2018/19. The fee agreed in the contract was £22,992. Since that time, there have been a number of developments, particularly in relation to the revised Code and ISA's which are relevant for the 2022/23 audit. For details of the changes which impacted on years up to 2021/22 please see our prior year Audit Plans.

The major change impacting on our audit for 2022/23 is the introduction of ISA (UK) 315 (Revised) - Identifying and assessing the risks of material misstatement ('ISA 315'). There are a number of significant changes that will impact the nature and extent of our risk assessment procedures and the work we perform to respond to these identified risks. Key changes include:

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Enhanced requirements around understanding the Authority's IT Infrastructure and IT environment. From this we will then identify any risks arising from the use of IT. We are then required to identify the IT General Controls ('ITGCs') that address those risks and test the design and implementation of ITGCs that address the risks arising from the use of IT.

Additional documentation of our understanding of the Authority's business model, which may result in us needing to perform additional inquiries to understand the Authority's end-to-end processes over more classes of transactions, balances and disclosures.

- We are required to identify controls within a business process and identify which of those controls are controls relevant to the audit. These include, but are not limited to, controls over significant risks and journal entries. We will need to identify the risks arising from the use of IT and the general IT controls (ITGCs) as part of obtaining an understanding of relevant controls.
- Where we do not test the operating effectiveness of controls, the assessment of risk will be the inherent risk, this means that our sample sizes may be larger than in previous years.

These are significant changes which will require us to increase the scope, nature and extent of our audit documentation, particularly in respect of your business processes, and your IT controls. We will be unable to determine the full fee impact until we have undertaken further work in respect of the above areas. However, for an authority of your size, we estimate an initial increase of £2,000. We will let you know if our work in respect of business processes and IT controls identifies any issues requiring further audit testing. There is likely to be an ongoing requirement for a fee increase in future years, although we are unable yet to quantify that.

The other major change to Auditing Standards in 2022/23 is in respect of ISA 240 which deals with the auditor's responsibilities relating to fraud in an audit of financial statements. This Standard gives more prominence to the risk of fraud in the audit planning process. We will let you know during the course of the audit should we be required to undertake any additional work in this area which will impact on your fee.

Taking into account the above, our proposed work and fee for 2022/23, as set out below, is detailed overleaf.

# Audit fees

	Actual Fee 2020/21	Actual Fee 2021/22	Proposed fee 2022/23
Cheshire Fire Audit	£37,742	£37,742	£40,606

## Assumptions

In setting the above fees, we have assumed that the Authority will:

- prepare a good quality set of accounts, supported by comprehensive and well-presented working papers which are ready at the start of the audit
- provide appropriate analysis, support and evidence to support all critical judgements and significant judgements made during the course of preparing the financial statements
- provide early notice of proposed complex or unusual transactions which could have a material impact on the financial statements.

## Relevant professional standards

In preparing our fee estimate, we have had regard to all relevant professional standards, including paragraphs 4.1 and 4.2 of the FRC's [Ethical Standard \(revised 2019\)](#) which stipulate that the Engagement Lead (Key Audit Partner) must set a fee sufficient to enable the resourcing of the audit with partners and staff with appropriate time and skill to deliver an audit to the required professional and Ethical standards.

# Audit fees – detailed analysis

Fee area	Estimated fee
Scale fee published by PSAA	£28,306
Additional work on Value for Money (VfM) under new NAO Code	£6,000
ISA 540	£1,800
Additional work on journals testing	£2,000
Enhanced audit procedures for Payroll – Change of circumstances	£500
Increased audit requirements of revised ISAs 315/ 240	£2,000
<b>Total proposed audit fees 2022/23 (excluding VAT)</b>	<b>£40,606</b>

All variations to the scale fee will need to be approved by PSAA

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# Independence and non-audit services

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## Auditor independence

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant facts and matters that may bear upon the integrity, objectivity and independence of the firm or covered persons. relating to our independence. We encourage you to contact us to discuss these or any other independence issues with us. We will also discuss with you if we make additional significant judgements surrounding independence matters.

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Financial Reporting Authority's Ethical Standard and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements. Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in May 2020 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

We confirm that we have implemented policies and procedures to meet the requirements of the Ethical Standard. For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the Authority. No non-audit services were provided by Grant Thornton.

# Communication of audit matters with those charged with governance

Our communication plan	Audit Plan	Audit Findings	
Respective responsibilities of auditor and management/those charged with governance	•		ISA (UK) 260, as well as other ISAs (UK), prescribe matters which we are required to communicate with those charged with governance, and which we set out in the table here.
Overview of the planned scope and timing of the audit, form, timing and expected general content of communications including significant risks and Key Audit Matters	•		
Confirmation of independence and objectivity of the firm, the engagement team members and all other indirectly covered persons	•	•	This document, the Audit Plan, outlines our audit strategy and plan to deliver the audit, while the Audit Findings will be issued prior to approval of the financial statements and will present key issues, findings and other matters arising from the audit, together with an explanation as to how these have been resolved.
A statement that we have complied with relevant ethical requirements regarding independence. Relationships and other matters which might be thought to bear on independence. Details of non-audit work performed by Grant Thornton UK LLP and network firms, together with fees charged. Details of safeguards applied to threats to independence	•	•	
Significant matters in relation to going concern	•	•	We will communicate any adverse or unexpected findings affecting the audit on a timely basis, either informally or via an audit progress memorandum.
Significant findings from the audit		•	
Significant matters and issue arising during the audit and written representations that have been sought		•	<p><b>Respective responsibilities</b></p> <p>As auditor we are responsible for performing the audit in accordance with ISAs (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance.</p>
Significant difficulties encountered during the audit		•	
Significant deficiencies in internal control identified during the audit		•	The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.
Significant matters arising in connection with related parties		•	
Identification or suspicion of fraud[ deliberate manipulation] involving management and/or which results in material misstatement of the financial statements [ not typically Authority tax fraud]		•	
Non-compliance with laws and regulations		•	
Unadjusted misstatements and material disclosure omissions		•	
Expected modifications to the auditor's report, or emphasis of matter		•	





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# Informing the audit risk assessment for Cheshire Fire Authority 2022/23

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**Name**  
Michael Green  
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E [Michael.Green@uk.gt.com](mailto:Michael.Green@uk.gt.com)



The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect your business or any weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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## Purpose

The purpose of this report is to contribute towards the effective two-way communication between Cheshire Fire Authority's external auditors and Cheshire Fire Authority, as 'those charged with governance'. The report covers some important areas of the auditor risk assessment where we are required to make inquiries of the Fire Authority under auditing standards.

## Background

Under International Standards on Auditing (UK), (ISA(UK)) auditors have specific responsibilities to communicate with the Fire Authority. ISA(UK) emphasise the importance of two-way communication between the auditor and the Fire Authority and also specify matters that should be communicated.

This two-way communication assists both the auditor and the Fire Authority in understanding matters relating to the audit and developing a constructive working relationship. It also enables the auditor to obtain information relevant to the audit from the Fire Authority and supports the Fire Authority in fulfilling its responsibilities in relation to the financial reporting process.

## Communication

As part of our risk assessment procedures we are required to obtain an understanding of management processes and the Fire Authority's oversight of the following areas:

- General Enquiries of Management
- Fraud,
- Laws and Regulations,
- Related Parties,
- Going Concern, and
- Accounting Estimates.

## Purpose

This report includes a series of questions on each of these areas and the response we have received from the Fire Authority's senior managers. The Fire Authority should consider whether these responses are consistent with its understanding and whether there are any further comments it wishes to make.

# General Enquiries of Management

Question	Management response
<p>1. What do you regard as the key events or issues that will have a significant impact on the financial statements for 2022/23?</p>	<p>Setting the Authority Budget in alignment with IRMP, and the resulting Council Tax precept .</p> <p>Progress against the capital programme</p> <p>Changes in the valuations of Land and Building Assets</p> <p>Changes that affect the pensions liability or the pension funding arrangements.</p>
<p>2. Have you considered the appropriateness of the accounting policies adopted by Cheshire Fire Authority? Have there been any events or transactions that may cause you to change or adopt new accounting policies? If so, what are they?</p>	<p>When preparing the accounts, accounting policies and the application of proper practices under local government legislation are considered; for any individually significant transactions; for changes to budgets or key parts of the budgets, such as the capital programme; and as part of the financial statement preparation.</p> <p>No.</p>
<p>3. Is there any use of financial instruments, including derivatives? If so, please explain</p>	<p>Financial instruments are used in the normal course of funding activities, for example, leases and loans. Generally the authority is risk adverse and the type of financial instrument used is generally the kind that are measured at contract value or at amortised cost. The Authority does not seek to mitigate risk through the use of derivatives; it does so through sound financial planning.</p>
<p>4. Are you aware of any significant transaction outside the normal course of business? If so, what are they?</p>	<p>No, nothing to report</p>



# General Enquiries of Management

Question	Management response
5. Are you aware of any changes in circumstances that would lead to impairment of non-current assets? If so, what are they?	No
6. Are you aware of any guarantee contracts? If so, please provide further details	NWFC is a company limited by Guarantee, the Authority's liability is limited to £1. The Authority has not provided guarantees to any third party.
7. Are you aware of the existence of loss contingencies and/or un-asserted claims that may affect the financial statements? If so, please provide further details	<p>The Authority is aware of two types of contingent liability. The first is the liability under Fire Fighter Injury Scheme - this is included as part of the overall IAS 19 pensions liability.</p> <p>The second is that arising from the insolvency of a former insurer. However, it is not possible to quantify any potential claims.</p>
8. Other than in house solicitors, can you provide details of those solicitors utilised by Cheshire Fire Authority during the year. Please indicate where they are working on open litigation or contingencies from prior years?	<p>The pensions case that involves all fire and rescue services is being run by a large national firm and that work is part-funded by the Authority. However, the solicitors are not directly employed by the Authority.</p> <p>Some insurance claims involve solicitors that represent the position of the Authority. However, the solicitors are not directly employed by the Authority.</p> <p>The following firms have been employed on various pieces of work: Blackhurst Budd – prosecutions; Michelmores – conveyancing; and Bevan Britten – conveyancing.</p>

# General Enquiries of Management

Question	Management response
9. Have any of the Cheshire Fire Authority's service providers reported any items of fraud, non-compliance with laws and regulations or uncorrected misstatements which would affect the financial statements? If so, please provide further details	None to report
10. Can you provide details of other advisors consulted during the year and the issue on which they were consulted?	Bruton Knowles re Land and Building values Hymans Robertson re LGPS pension liabilities GAD for the Firefighters Pension Scheme pension liabilities Link Asset Services re investment and loan portfolios RealWorld HR – for the Chief's appraisal and the pay review of the Principal Officers
11. Have you considered and identified assets for which expected credit loss provisions may be required under IFRS 9, such as debtors (including loans) and investments? If so, please provide further details	Yes and none to report

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# Fraud

## Matters in relation to fraud

ISA (UK) 240 covers auditors responsibilities relating to fraud in an audit of financial statements.

The primary responsibility to prevent and detect fraud rests with both Cheshire Fire Authority and management. Management, with the oversight of the Fire Authority, needs to ensure a strong emphasis on fraud prevention and deterrence and encourage a culture of honest and ethical behaviour. As part of its oversight, the Fire Authority should consider the potential for override of controls and inappropriate influence over the financial reporting process.

As the Fire Authority's external auditor, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error. We are required to maintain professional scepticism throughout the audit, considering the potential for management override of controls.

As part of our audit risk assessment procedures we are required to consider risks of fraud. This includes considering the arrangements management has put in place with regard to fraud risks including:

- assessment that the financial statements could be materially misstated due to fraud,
- process for identifying and responding to risks of fraud, including any identified specific risks,
- communication with the Fire Authority regarding its processes for identifying and responding to risks of fraud, and
- communication to employees regarding business practices and ethical behaviour.

We need to understand how the Fire Authority oversees the above processes. We are also required to make inquiries of both management and the Fire Authority as to their knowledge of any actual, suspected or alleged fraud. These areas have been set out in the fraud risk assessment questions below together with responses from the Fire Authority's management.

# Fraud risk assessment

Question	Management response
<p>1. Has Cheshire Fire Authority assessed the risk of material misstatement in the financial statements due to fraud?</p> <p>How has the process of identifying and responding to the risk of fraud been undertaken and what are the results of this process?</p> <p>How do the Cheshire Fire Authority's risk management processes link to financial reporting?</p>	<p>Yes</p> <p>Management has considered the likelihood of control failings that could lead to material misstatement due to misappropriation of assets or suppression of liabilities. Systems have been constructed with checks and balances to ensure that transactions are initiated for proper purposes in line with operating requirements and Authority Plans. Review of internal control of our core systems is part of the Internal Audit Annual Programme and control compliance is considered by officers when preparing the annual review of effectiveness as part of the Annual Governance Statement process. Management has assurance that effective control arrangements are in place.</p> <p>The Authority's risk management processes are designed to ensure the Authority meets its statutory duties and fulfils its corporate objectives. To met these requirements adequate resources have to be applied to the Authority's operations and in turn these resources need to be approved by the Authority through its budget setting process. Management is held to account for budget management and the financial reporting processes ensure that spending against budget is reconciled to spending as reported under the Code.</p>
<p>2. What have you determined to be the classes of accounts, transactions and disclosures most at risk to fraud?</p>	<p>Non-pay expenditure is at risk of fraud through misappropriation of funds or assets.</p>
<p>3. Are you aware of any instances of actual, suspected or alleged fraud, errors or other irregularities either within Cheshire Fire Authority as a whole, or within specific departments since 1 April 2022? If so, please provide details</p>	<p>None that have been reported</p>

# Fraud risk assessment

Question	Management response
4. As a management team, how do you communicate risk issues (including fraud) to those charged with governance?	TCWG (the Authority) are informed as part of regular reporting through the Committee Structure and to the Authority as a whole. The Constitution has identified certain financial matters that are of such significance as to require approval by the whole Authority.
5. Have you identified any specific fraud risks? If so, please provide details  Do you have any concerns there are areas that are at risk of fraud?  Are there particular locations within Cheshire Fire Authority where fraud is more likely to occur?	None identified  Stores - the value of such fraud is not likely to be material in the context of the financial statements. However, the Authority has a zero tolerance of fraud  Stores - as above.
6. What processes do Cheshire Fire Authority have in place to identify and respond to risks of fraud?	The Authority significantly updated its anti-fraud and corruption framework in 2015 and has kept it up to date as legislation and best practice has developed.  The framework begins with a statement of intent to promote honesty in service delivery, to seek out fraudulent and corrupt practises and to prosecute to the full extent of the law.  Key policies are in place which describe the actions to be taken by Members and officers. The Treasurer, Head of Finance, Director of Governance and Chief Fire Officer must be notified if fraud is suspected. The Authority's Confidential Reporting Policy (Whistleblowing) and Corporate Complaints Policy provide a route for raising concerns with the Authority and detail the safeguards and support available. Investigation into fraud will normally be carried out by the Internal Audit provider which will liaise with the Chief Fire Officer, Head of Finance and Director of Governance and where relevant refer to the Police.

# Fraud risk assessment

Question	Management response
<p>7. How do you assess the overall control environment for Cheshire Fire Authority, including:</p> <ul style="list-style-type: none"> <li>the existence of internal controls, including segregation of duties; and</li> <li>the process for reviewing the effectiveness the system of internal control?</li> </ul> <p>If internal controls are not in place or not effective where are the risk areas and what mitigating actions have been taken?</p> <p>What other controls are in place to help prevent, deter or detect fraud?</p> <p>Are there any areas where there is a potential for override of controls or inappropriate influence over the financial reporting process (for example because of undue pressure to achieve financial targets)? If so, please provide details</p>	<p>The internal control process is rated as strong.</p> <p>There is an internal audit process designed to provide assurance over the overall system of control, which includes annual review of key elements such as financial controls, cyclical reviews, risk based and reactive reviews.</p> <p>Senior officers review the findings of internal audit reviews and these findings inform the Authority's assessment.</p> <p>No significant weaknesses have been identified but all recommendations for improvement are accepted and a programme of follow up review is in place.</p> <p>A limited number of people have the access and authorisation rights in Agresso that enable them to amend transaction data. However, there are mitigating controls in place such as an audit trail of actions and restrictions on the basic ability to procure/contract.</p>
<p>8. Are there any areas where there is potential for misreporting? If so, please provide details</p>	<p>Property and pension valuations - these are complex and utilise the work of external experts</p>

# Fraud risk assessment

Question	Management response
<p>9. How does Cheshire Fire Authority communicate and encourage ethical behaviours and business processes of its staff and contractors?</p> <p>How do you encourage staff to report their concerns about fraud?</p> <p>What concerns are staff expected to report about fraud? Have any significant issues been reported? If so, please provide details</p>	<p>The Authority has a range of policies and procedures in place. New staff, contractors and members have tailored induction programmes, including the Authority’s core values.</p> <p>We have reporting channels set out in our policies and procedures which include whistle-blowing arrangements and whistle blower protections.</p> <p>Staff are expected to report anything they suspect may be classed as, fraud, bribery, or corruption including transactions, events and circumstances that may give rise to fraud, bribery or corruption. No issues to report.</p>
<p>10. From a fraud and corruption perspective, what are considered to be high-risk posts?</p> <p>How are the risks relating to these posts identified, assessed and managed?</p>	<p>Procurement posts</p> <p>The Authority has clear procurement procedures – procurement must be in line with the budget proposals – all expenditure is monitored by budget holders and reflected in budget monitoring reports.</p>
<p>11. Are you aware of any related party relationships or transactions that could give rise to instances of fraud? If so, please provide details</p> <p>How do you mitigate the risks associated with fraud related to related party relationships and transactions?</p>	<p>No</p> <p>See above re procurement. The Authority also has in place a comprehensive system of registers of interests, gifts and hospitality that all Members and officers must complete. The registers include guidance on what is acceptable and what must be declined. Officers and Members are encouraged to disclose all including those that are acceptable. Declarations of interest are taken at all Authority meetings.</p>

# Fraud risk assessment

Question	Management response
<p>12. What arrangements are in place to report fraud issues and risks to Cheshire Fire Authority ?</p> <p>How does Cheshire Fire Authority exercise oversight over management's processes for identifying and responding to risks of fraud and breaches of internal control?</p> <p>What has been the outcome of these arrangements so far this year?</p>	<p>There is a formal reporting programme to the Authority and its Committees. Briefings on all decisions and significant issues are routinely provided to the Group Leaders and the Independent Members and made available to the full Authority. Officers make themselves available to go into further detail and invite questions and challenge from the Authority.</p> <p>Although relationships with officers are professional and friendly there is a very clear separation of roles and responsibilities and Members avoid being involved in engagements or activities that compromise or could be perceived as compromising that separation.</p> <p>Nothing has arisen during the year.</p>
<p>13. Are you aware of any whistle blowing potential or complaints by potential whistle blowers? If so, what has been your response?</p>	<p>No</p>
<p>14. Have any reports been made under the Bribery Act? If so, please provide details</p>	<p>No</p>



# Law and regulations

## Matters in relation to laws and regulations

ISA (UK) 250 requires us to consider the impact of laws and regulations in an audit of the financial statements.

Management, with the oversight of Cheshire Fire Authority, is responsible for ensuring that the Fire Authority's operations are conducted in accordance with laws and regulations, including those that determine amounts in the financial statements.

As auditor, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error, taking into account the appropriate legal and regulatory framework. As part of our risk assessment procedures we are required to make inquiries of management and the Fire Authority as to whether the body is in compliance with laws and regulations. Where we become aware of non-compliance or suspected non-compliance we need to gain an understanding of the non-compliance and the possible effect on the financial statements.

Risk assessment questions have been set out below together with responses from management.

# Impact of laws and regulations

Question	Management response
<p>1. How does management gain assurance that all relevant laws and regulations have been complied with?</p> <p>What arrangements does Cheshire Fire Authority have in place to prevent and detect non-compliance with laws and regulations?</p> <p>Are you aware of any changes to the Cheshire Fire Authority's regulatory environment that may have a significant impact on the Cheshire Authority's financial statements?</p>	<p>Various roles have responsibilities associated with compliance with laws and regulations, e.g. the Head of Operational Policy and Assurance is responsible for Health and Safety and the Director of Transformation is responsible for pension administration. The Director of Governance is the Authority's Monitoring Officer.</p> <p>Compliance issues are regularly reported to the Service Management Team (now known as Service Leadership Team) and to the Authority and its Committees.</p> <p>No</p>
<p>2. How is Cheshire Fire Authority provided with assurance that all relevant laws and regulations have been complied with?</p>	<p>There is a formal reporting programme to the Authority and its Committees. This includes reporting upon Internal Audit activity and findings. During 2022/23 the Authority established an Audit Committee, which will take on a greater role as it becomes embedded into the standard processes.</p>
<p>3. Have there been any instances of non-compliance or suspected non-compliance with laws and regulation since 1 April 2022 with an on-going impact on the 2022/23 financial statements? If so, please provide details</p>	<p>No</p>
<p>4. Are there any actual or potential litigation or claims that would affect the financial statements? If so, please provide details</p>	<p>No</p>

# Impact of laws and regulations

Question	Management response
5. What arrangements does Cheshire Fire Authority have in place to identify, evaluate and account for litigation or claims?	There is good co-ordination between the Treasurer (S.151 Officer), the Director of Governance (Monitoring Officer), the Director of Transformation, the Finance Team and Legal Services
6. Have there been any reports from other regulatory bodies, such as HM Revenues and Customs, which indicate non-compliance? If so, please provide details	No

# Related Parties

## Matters in relation to Related Parties

Cheshire Fire Authority is required to disclose transactions with bodies/individuals that would be classed as related parties. These may include:

- bodies that directly, or indirectly through one or more intermediaries, control, or are controlled by the Fire Authority;
- associates;
- joint ventures;
- a body that has an interest in the Authority that gives it significant influence over the Fire Authority;
- key management personnel, and close members of the family of key management personnel, and
- post-employment benefit plans (pension fund) for the benefit of employees of the Fire Authority, or of any body that is a related party of the Fire Authority.

A disclosure is required if a transaction (or series of transactions) is material on either side, i.e. if a transaction is immaterial from the [type of body]'s perspective but material from a related party viewpoint then the Fire Authority must disclose it.

ISA (UK) 550 requires us to review your procedures for identifying related party transactions and obtain an understanding of the controls that you have established to identify such transactions. We will also carry out testing to ensure the related party transaction disclosures you make in the financial statements are complete and accurate.

# Related Parties

Question	Management response
<p>1. Have there been any changes in the related parties including those disclosed in Cheshire Fire Authority's 2021/22 financial statements?</p> <p>If so please summarise:</p> <ul style="list-style-type: none"> <li>the nature of the relationship between these related parties and Cheshire Fire Authority whether Cheshire Fire Authority has entered into or plans to enter into any transactions with these related parties</li> <li>the type and purpose of these transactions</li> </ul>	<p>No</p>
<p>2. What controls does Cheshire Fire Authority have in place to identify, account for and disclose related party transactions and relationships?</p>	<p>The Authority has in place a comprehensive system of registers of interests, that all Members and officers must complete. This register is reviewed periodically to ensure that all Related Parties are identified and adequately reported in the financial statements.</p>
<p>3. What controls are in place to authorise and approve significant transactions and arrangements with related parties?</p>	<p>All requests over £10k are referred to Strategic Procurement for scrutiny, tender process and contract purposes. Orders are also sampled in Finance through system management. Contracts are signed by the Director of Governance, the Monitoring Officer.</p>
<p>4. What controls are in place to authorise and approve significant transactions outside of the normal course of business?</p>	<p>All requests over £10k are referred to Strategic Procurement for scrutiny, tender process and contract purposes. Orders are also sampled in Finance through system management. Contracts are signed by Director of Governance, the Monitoring Officer.</p>

# Going Concern

## Matters in relation to Going Concern

The audit approach for going concern is based on the requirements of ISA (UK) 570, as interpreted by Practice Note 10: Audit of financial statements and regularity of public sector bodies in the United Kingdom (Revised 2020). It also takes into account the National Audit Office's Supplementary Guidance Note (SGN) 01: Going Concern – Auditors' responsibilities for local public bodies.

Practice Note 10 confirms that in many (but not all) public sector bodies, the use of the going concern basis of accounting is not a matter of significant focus of the auditor's time and resources because the applicable financial reporting frameworks envisage that the going concern basis of accounting will apply where the body's services will continue to be delivered by the public sector. In such cases, a material uncertainty related to going concern is unlikely to exist.

For this reason, a straightforward and standardised approach to compliance with ISA (UK) 570 will often be appropriate for public sector bodies. This will be a proportionate approach to going concern based on the body's circumstances and the applicable financial reporting framework. In line with Practice Note 10, the auditor's assessment of going concern should take account of the statutory nature of the body and the fact that the financial reporting framework for local government / fire service bodies presume going concern in the event of anticipated continuation of provision of the services provided by the body. Therefore, the public sector auditor applies a 'continued provision of service approach', unless there is clear evidence to the contrary. This would also apply even where those services are planned to transfer to another body, as in such circumstances, the underlying services will continue.

For many public sector bodies, the financial sustainability of the body and the services it provides are more likely to be of significant public interest than the application of the going concern basis of accounting. Financial sustainability is a key component of value for money work and it is through such work that it will be considered.

# Going Concern

Question	Management response
1. What processes and controls does management have in place to identify events and / or conditions which may indicate that the statutory services being provided by Cheshire Fire Authority will no longer continue?	As fire and rescue services are a statutory requirement under the Fire and Rescue Service Act 2004, whether it be Cheshire Fire Authority or a subsequent reorganised service, there will still be a fire and rescue service that will be funded and operational. We are aware that the Government is due to produce a 'White Paper' on fire governance and this is being monitored at the highest level internally and nationally through the NFCC. Discussions with the Police and Crime Commissioner have indicated there is no wish to change from the Fire Authority.
2. Are management aware of any factors which may mean for Cheshire Fire Authority that either statutory services will no longer be provided or that funding for statutory services will be discontinued? If so, what are they?	None that we are aware of.
3. With regard to the statutory services currently provided by Cheshire Fire Authority, does Cheshire Fire Authority expect to continue to deliver them for the foreseeable future, or will they be delivered by related public authorities if there are any plans for Cheshire Fire Authority to cease to exist?	The Authority expects to continue to deliver its services in its current format for the foreseeable future
4. Are management satisfied that the financial reporting framework permits Cheshire Fire Authority to prepare its financial statements on a going concern basis? Are management satisfied that preparing financial statements on a going concern basis will provide a faithful representation of the items in the financial statements?	We are satisfied that the accounts can be prepared on a 'going concern' basis in terms of both governance and financial sustainability and that the accounts will provide a faithful representation as a result.

# Accounting estimates

## Matters in relation to accounting estimates

ISA (UK) 540 (Revised December 2018) requires auditors to understand and assess a body's internal controls over accounting estimates, including:

- The nature and extent of oversight and governance over management's financial reporting process relevant to accounting estimates;
- How management identifies the need for and applies specialised skills or knowledge related to accounting estimates;
- How the body's risk management process identifies and addresses risks relating to accounting estimates;
- The body's information system as it relates to accounting estimates;
- The body's control activities in relation to accounting estimates; and
- How management reviews the outcomes of previous accounting estimates.

As part of this process auditors also need to obtain an understanding of the role of those charged with governance, which is particularly important where the estimates have high estimation uncertainty, or require significant judgement.

Specifically do Cheshire Fire Authority members:

- Understand the characteristics of the methods and models used to make the accounting estimates and the risks related to them;
- Oversee management's process for making accounting estimates, including the use of models, and the monitoring activities undertaken by management; and
- Evaluate how management made the accounting estimates?

We would ask Cheshire Fire Authority to satisfy itself that the arrangements for accounting estimates are adequate.



# Accounting Estimates - General Enquiries of Management

Question	Management response
1. What are the classes of transactions, events and conditions, that are significant to the financial statements that give rise to the need for, or changes in, accounting estimate and related disclosures?	Property Asset Valuations, Pension Fund/Scheme valuations
2. How does Cheshire Fire Authority's risk management process identify and address risks relating to accounting estimates?	Accounting policies reviewed and amended if appropriate to ensure estimates, risks and valuations are identified. Commissioning of professional advisors to support accounting estimates where necessary. Review of draft accounting figures by the Treasurer (S151 officer).
3. How does management identify the methods, assumptions or source data, and the need for changes to them, in relation to key accounting estimates?	Review of professional guidance. Consultation with appointed experts. Where possible, independent verification or review of assumptions.
4. How do management review the outcomes of previous accounting estimates?	Comparison between current/past estimates and actual figures where possible. Challenge to professional experts around variances and assumptions.
5. Were any changes made to the estimation processes in 2022/23 and, if so, what was the reason for these?	No

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# Accounting Estimates - General Enquiries of Management

Question	Management response
<p>6. How does management identify the need for and apply specialised skills or knowledge related to accounting estimates?</p>	<p>Review of accounting regulations and changes, regular CIPFA professional and technical updates. The Treasurer (S151 officer) along with the Head of Finance, assesses requirements versus in house skills to determine specialist knowledge/experts to be engaged.</p>
<p>7. How does Cheshire Fire Authority determine what control activities are needed for significant accounting estimates, including the controls at any service providers or management experts?</p>	<p>Review of draft accounts includes material assumptions and material variance from previous/anticipated estimate figures. Regular dialogue with external professionals to satisfy ourselves that the methods, assumptions and values used are understandable and acceptable</p>
<p>8. How does management monitor the operation of control activities related to accounting estimates, including the key controls at any service providers or management experts?</p>	<p>Review and challenge of assumptions and variance from previous/anticipated estimate figures. Ensure a working understanding of valuation process.</p>
<p>9. What is the nature and extent of oversight and governance over management's financial reporting process relevant to accounting estimates, including:</p> <ul style="list-style-type: none"> <li>- Management's process for making significant accounting estimates</li> <li>- The methods and models used</li> <li>- The resultant accounting estimates included in the financial statements.</li> </ul>	<p>Review/Challenge by Head of Finance followed by Treasurer (S151 officer) review. Review of draft accounts by the Audit Committee.</p>

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# Accounting Estimates - General Enquiries of Management

Question	Management response
<p>10. Are management aware of any transactions, events, conditions (or changes in these) that may give rise to recognition or disclosure of significant accounting estimates that require significant judgement (other than those in Appendix A)? If so, what are they?</p>	<p>No</p>
<p>11. Why are management satisfied that their arrangements for the accounting estimates, as detailed in Appendix A, are reasonable?</p>	<p>Rigorous tender process ensures that appointed professional experts have sufficient qualification, capacity, knowledge and experience to undertake valuations and provide reasonable estimates as requested. Regular professional updates and seminars for members of the finance team ensure current technical knowledge, robust review and where appropriate challenge of Accounting Estimates provided by experts. Ongoing Treasurer (S151 Officer) review of arrangements and estimates to ensure fit for purpose and reasonable.</p>
<p>12. How is Cheshire Fire Authority provided with assurance that the arrangements for accounting estimates are adequate ?</p>	<p>Each year the Treasurer presents an assurance statement to the Authority confirming the robustness of estimates used in the preparation of the annual budgets. This is supplemented by the Treasury Management Strategy that sets out the prudential performance indicators which are affected by the outcome of those budget estimates.</p> <p>For estimates relating to financial reporting, the Audit Committee receives the accounts and the Treasurer and Head of Finance take members through the financial statements highlighting key transactions and balances and any significant points which aid their understanding of how the accounts are made up.</p>

## Appendix A Accounting Estimates

Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
Land and buildings valuations Page 92	Current value defined as 'existing use' by Cheshire Fire Authority.	Valuations are performed with sufficient regularity to ensure that the fair value of a revalued asset does not differ materially from its carrying amount. For land and buildings all material assets will be valued in March 2023.	Bruton Knowles.	Degree of uncertainty inherent with any revaluation. We employ professional valuers and rely on expert opinion. The current valuer has been in post since 2021/22 FY.	No
Depreciation	Depreciation methods, useful lives and residual values are reviewed each financial year and adjusted if appropriate.	See left	Yes, valuers are consulted where appropriate	Depreciation is calculated on a straight line basis as this reflects consumption of assets and is a reasonable assumption	No

## Appendix A Accounting Estimates

Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
Valuation of defined benefit net pension fund liabilities	The actuarial gains and losses figures are calculated by the actuarial expert. These figures are based on making % adjustments to the closing values of assets/liabilities.	The Authority respond to queries raised by the actuaries and verify the assumptions used.	Hymans Robertson (LGPS) & GAD (Firefighters).	The nature of these figures forecasting into the future are based upon the best information held at the current time and are developed by experts in their field.	No.
Level 2 investments	Financial instruments consist of investments and loans and loan arrangements, measured initially at cost and then at amortised cost using the effective interest method.	Knowledge by the Investment team who manages the investment and loan portfolio in assessing the potential risk in credit losses.	No	The portfolio is assessed on an individual borrower for its expected credit losses using: i) Probability of default ii) Loss of given default	No
Level 3 investments	As above				
Fair value estimates	Fair value is assessed by calculating the present values of the cash flows that will take place in the remaining term of the instrument in line with accounting policies	The Authority uses PWLB interest rates where applicable	Link Asset Services re: FV estimate of Loan Portfolio	For PWLB, interest rates prevailing at 31 March 2023; no early repayment or impairment is recognised; where an instrument will mature in the next 12 months, the carrying amount is assumed to be an approximation to fair value; and the fair value of trade and other receivables is taken to be the invoiced or billed amount	No

## Appendix A Accounting Estimates

Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
Provisions	Provisions are identified through detailed monthly management accounts which flags any potential issues to management.	Each provision is separately reviewed by financial accountants and a working paper is put together to support the calculation.	As necessary on an individual basis	Each provision is assessed on an individual basis to ensure that it meets the criteria of a provision per IAS 37. The degree of uncertainty is assessed when determining whether a provision is the correct treatment for an item.	No.
Accruals	We use standard accruals accounting – accruals are based on expenses incurred within the financial year that have not yet been paid.	Monthly management accounts provides rigorous analysis so that any accruals are highlighted and actioned throughout the year.	No	See left	No
Credit loss and impairment allowances	Review of all assets including investments undertaken annually in line with the accounting policy	See left.	Discussion with Link Asset Services and internal asset team as appropriate.	N/A.	No.

## Appendix A Accounting Estimates (Continued)

Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
Finance lease liabilities  Page 95	Property, plant and equipment held under finance leases is recognised on the Balance Sheet at the commencement of the lease at its fair value measured at the lease's inception (or the present value of the minimum lease payments, if lower)	IFRS 16 - Accounting treatment of Leases	No	The Authority has no assets held under a finance lease.	No





## CHESHIRE FIRE AUTHORITY

**MEETING OF:** CHESHIRE FIRE AUTHORITY  
**DATE:** 26<sup>TH</sup> APRIL 2023  
**REPORT OF:** TREASURER  
**AUTHOR:** PAUL VAUGHAN

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**SUBJECT:** INTERNAL AUDIT PLAN 2023-24

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### Purpose of Report

1. To allow Members to approve an Internal Audit Plan for 2023-24.

### Recommended: That Members

- [1] Members approve an Internal Audit Plan for 2023-24.

### Background

2. Under the United Kingdom Public Sector Internal Audit Standards (PSIAS), the Authority is required to implement an annual risk-based internal audit plan from which an annual assurance opinion can be derived. The internal audit activity must evaluate and contribute to the improvement of governance, risk management and the control environment using a systematic and disciplined approach, focusing on:
  - Achievement of the organisation's strategic objectives;
  - Reliability and integrity of financial and operational information;
  - Effectiveness and efficiency of operations and programmes;
  - Safeguarding of assets
  - Compliance with laws, regulations, policies, procedures and contracts
3. The Authority's internal audit function is outsourced and the current provider is Mersey Internal Audit Agency (MIAA). The plan has been developed with senior officers after considering the Authority's risk profiles and appetite.
4. The Plan will be considered by the Audit Committee on 19<sup>th</sup> April 2023. Any proposed changes/improvements suggested by the Committee will be reported to the Authority.

### Information

5. The contract for internal audit services includes 70 days of audit activity per annum. The draft Internal Audit Plan 2023-24, (the Plan) attached to this report as Appendix 1, illustrates how these days are intended to be utilised.

6. Findings from internal audits are used by management to take action where control weaknesses are identified and also to provide the evidence upon which MIAA base a professional opinion about the effectiveness of the Authority's governance, risk management and control arrangements.
7. Progress against the Plan is expected to be monitored during 2023-24 by the Audit Committee. Implementation of recommendations is also monitored and tracked by senior officers using the Cheshire Planning System, and any critical weaknesses that are identified will be considered by the Audit Committee.

### **Financial Implications**

7. Internal audit is an outsourced service funded from base budget. Financial implications arising from internal audit recommendations are assessed individually as part of the management response to final audit reports.

### **Legal Implications**

8. Legal implications are considered when audit reports are presented to senior managers.

### **Equality and Diversity Implications**

9. There are no specific impacts on any particular section of the community arising from this report.

### **Environmental Implications**

10. There are no specific impacts on the environment arising from this report.

**CONTACT: DONNA LINTON, FIRE SERVICE HQ, WINSFORD  
TEL [01606] 868804**

**BACKGROUND PAPERS:**

**APPENDIX 1 – INTERNAL AUDIT PLAN 2023-24**



# Cheshire Fire and Rescue Service

Draft Internal Audit Plan 2023/2024

# Contents

1. Executive Summary
2. Your Internal Audit, Assurance and Solutions Service
3. Internal Audit Risk Assessment
4. Internal Audit Plan On A Page
5. Operational Internal Audit Plan 2023/24

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## Appendix A: MIAA Assurance and Solutions

### Your Internal Audit Team



**Anne-marie Harrop**  
*Engagement Lead*  
07920 150313  
Anne-marie.harrop@miaa.nhs.uk



**Charles Black**  
*Delivery Manager*  
07554 332410  
Charles.Black@miaa.nhs.uk

# 1 Executive Summary

## 1.1 Working in partnership with you

MIAA Assurance, providing cost effective assurance, insight and foresight. These services are delivered in partnership with you to ensure they are personal and responsive, ensuring the best possible customer experience.



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### Working with you

- ✓ Strong relationships
- ✓ In depth knowledge and understanding of the organisation
- ✓ Strong risk assessment
- ✓ Tailored plan focused on your risks
- ✓ Core assurances integral to your assurance framework
- ✓ Focus on areas for improvement
- ✓ Flexible and responsive
- ✓ Strong service KPIs and delivery
- ✓ Insights from our wider client base, at both organisation and system levels
- ✓ Benchmarking insights
- ✓ Events and Networking
- ✓ Advisory support
- ✓ Fully compliant External Quality Assessment

## 1.2 Your Risk Assessment

A strong risk assessment underpins the Internal Audit Plan. This has focused upon your Strategic Risk Register as this represents Cheshire Fire and Rescue Service's own assessment of the risks to achieving its strategic objectives.

## 1.3 Your Internal Audit Plan

Your Internal Audit service includes core assurances, national and regional risk areas and strategic risks from your Risk Register. The draft plan is based on an initial risk assessment and provides indicative coverage for the organisation. The plan will remain flexible to allow for responses to emerging challenges that the organisation may face.

As this is the last year of our formal contract and will be subject to competitive tender we have not developed a forward looking 3 year strategic audit plan.

MIAA insights, briefings and events will be integral to your plan.

**Your internal audit fees for 2023/24 are £22,700**



# 2 Your Assurance and Solutions Services

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The public sector landscape in England continues to change, and the impact of COVID-19, international issues and economic challenges are likely to be felt for many years to come.

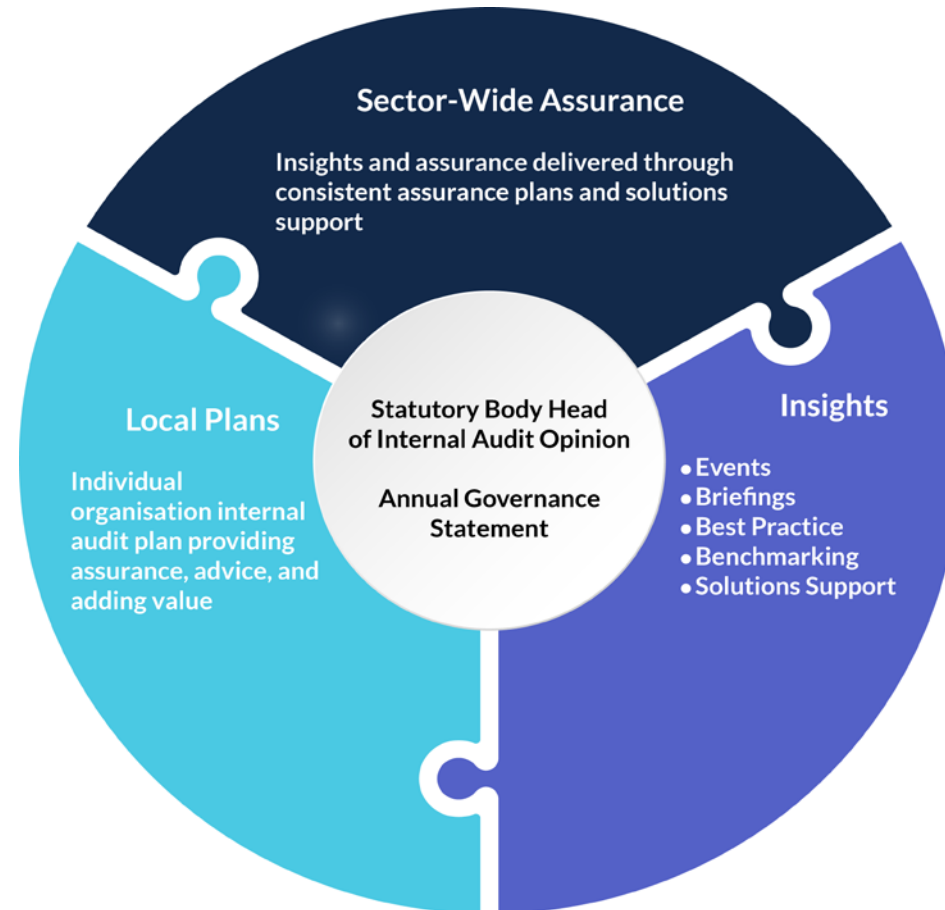
Our vision is for MIAA to continue to be a Trusted Advisor through the retention of personalised, local focus and relationships with the added benefits provided by an at scale provider.

This is about MIAA continuing to build on its shared services capability to create a comprehensive offering, which provides insight, adds value and supports transformational change whilst operating efficiently.

MIAA continue to review and adapt our audit service and the way we provide assurance to meet your needs in the changing landscape.

This is about risk assessment at every level and regrouping audit plans and advisory commissions to support organisations and the wider public sector.

## Internal Audit, Assurance and Solution Plans



# 2 Your Internal Audit, Assurance and Solutions Services – Adding Value

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Client Focused  
Research & Development  
Briefings & Events  
Specialist Services  
Flexibility and ability to respond and adapt



Embedded external insights and local presence  
Access to MIAA Insights  
Retention of corporate memory and relationships

Local presence  
Multi-disciplinary teams and specialist resource integral to the core service  
Use of technology to provide efficient and effective service  
Flexibility

No surprises  
Relations and ongoing communications  
Regular management and Audit Committee reporting

ISO accredited systems  
Significant experience and knowledge brought from our extensive client base

# 2 Your Internal Audit, Assurance and Solutions Services – Adding Value

## Understanding Your Vision, Objectives and Risks

A key focus of our strategic risk assessment is understanding your vision and ensuring that the internal audit plan contributes to your objectives. This in turn ensures that the assurances provided are built around your risks.

### Assurance Built Around Your Risks And Priorities

- *Financial sustainability*
- *Delivery of the Integrated Risk Management Plan (IRMP) and annual plan for 2023-24 priorities and programmes*
- *Workforce and Health and Wellbeing*
- *Cyber and IT resilience*

We map your strategic priorities and strategic risks to the Internal Audit Plan. This is reviewed as part of the risk assessment process to ensure that the plan remains focused on the organisation's key risks and challenges and adds value. Given that this is the last year of our contract we have not produced a forward looking 3-year Audit Plan.



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# 3 Internal Audit Risk Assessment

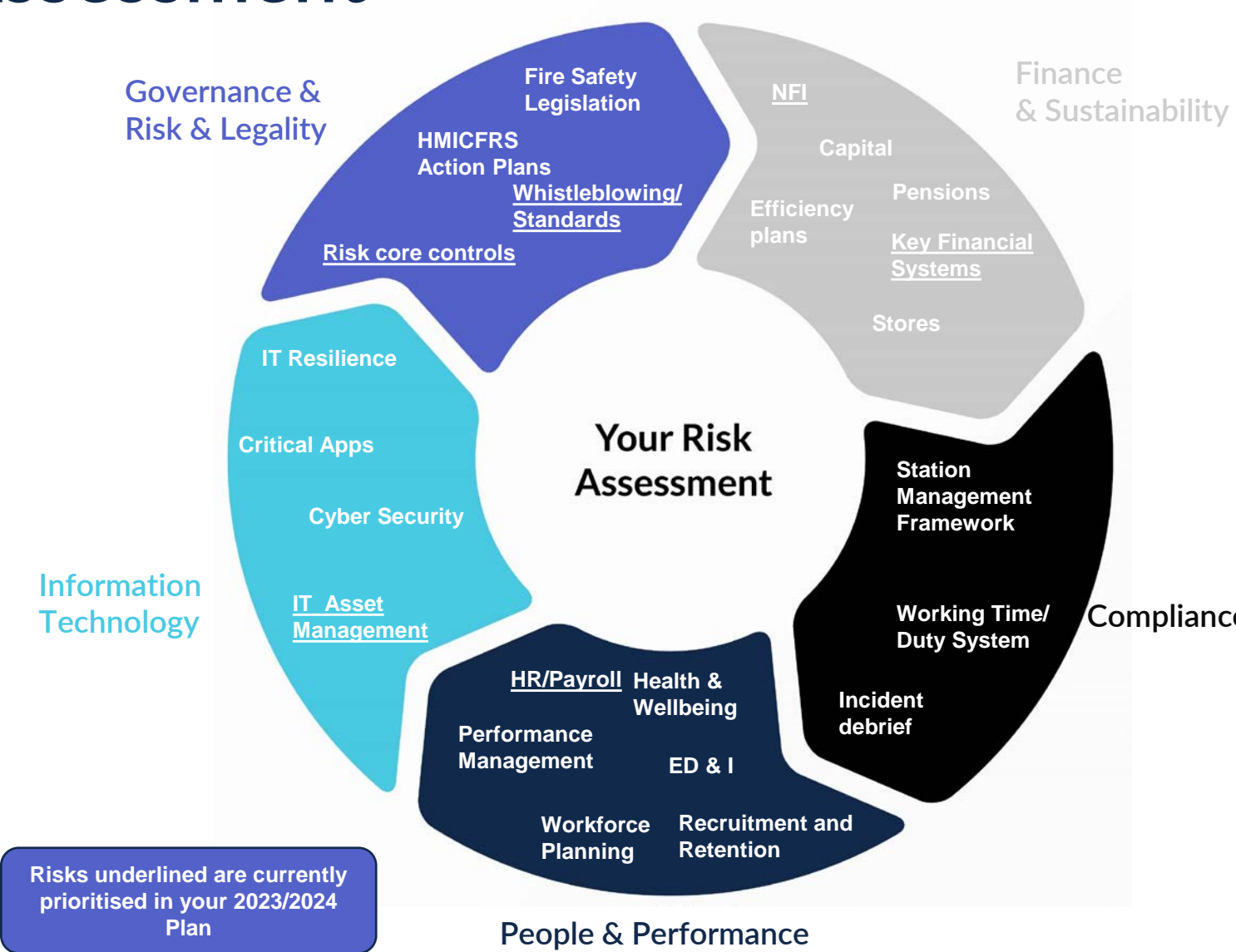
The Cheshire Fire and Rescue Service internal audit plan is built from a risk assessment which has considered national and local system risks, place based developments and your local strategic risk assessment, along with our breadth of experience and understanding of the challenges you face.

A key focus of our strategic risk assessment is understanding your vision and ensuring that the internal audit plan contributes to your objectives. This in turn ensures that the assurances provided are built around your risks.

The initial strategic risk assessment and internal audit risk assessment has considered:

- **Organisation intelligence** – including review of your Strategic Risk Register, Integrated Risk Management Plan (IRMP) and operational plans and performance.
- **Assurance mapping** – utilisation of the 3 lines of assurance model and professional standards to ensure focused coverage.
- **Core assurance** – including core systems assurances and Public Sector Internal Audit Standards requirements.
- **Previous Internal Audit coverage** – we have reviewed your previous Internal Audit coverage to ensure the proposed plan does not duplicate coverage.
- **Follow Up** – Internal Audit coverage will also include follow up of outstanding internal audit actions.

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# 4 Internal Audit Plan on a Page

For Cheshire Fire and Rescue Service this is the planning approach we will adopt:

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## Planning Approach

- Risk Assessment of the external environment, system and organisation (including your Strategic Risk Register and Integrated Risk Management Plan (IRMP)).
- Engagement of Audit Committee, Senior Leadership Team.
- Coverage of Critical Business Systems to support organisation’s objectives through the strategic internal audit plan.
- Provision of sufficient resources and expertise.
- Compliance with Public Sector Internal Audit Standards (PSIAS).

## Your Plan

The outcome of your risk assessment is summarised below:

**Organisational Reviews**  
Provision of assurances across core and risk based reviews

- Risk Management core controls
- Whistleblowing / Professional Standards
- Key Financial Systems
- National Fraud Initiative
- HR /Payroll
- IT Asset Management

## Follow Up and Contingency

## Outcomes

Assignment assurance levels

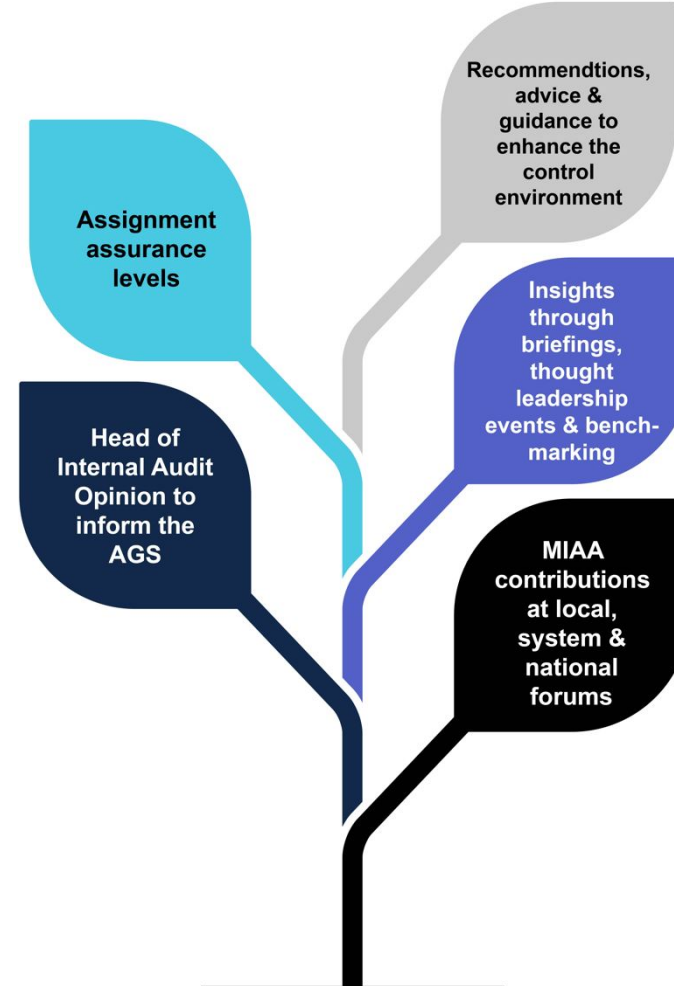
Head of Internal Audit Opinion to inform the AGS

## Added Value

Recommendations, advice & guidance to enhance the control environment

Insights through briefings, thought leadership events & benchmarking

MIAA contributions at local, system & national forums



# 5 Operational Internal Audit Plan 23/24

Review & Scope	Risk / Rationale	Planned Delivery	Lead
Governance, Risk & Legality			
<b>Risk Management Core Controls:</b> Assurance in respect of risk management core controls.	<b>HOIA requirement</b>	Q4	Chief Fire Officer
<b>Whistleblowing/ Professional Standards:</b> Evaluation of the whistleblowing arrangements and systems for assurance in respect of professional standards.	<b>Audit Committee Request</b>	Q1	Director of Governance
Finance & Sustainability			
<b>Key Financial Systems :</b> Annual evaluation of the key financial controls and assurance recognising the changes as a result of the break up of Blue Light Collaboration arrangements	<b>Core Assurance</b>	Q3	Treasurer
<b>National Fraud Initiative:</b> Evaluation and investigation of the outcome of the NFI data match exercise.	<b>Mandated Requirement</b>	Q2	Treasurer
People & Performance			
<b>HR/Payroll:</b> Evaluation of the control arrangements for HR and payroll related systems in light of HR related systems moving in house as a result of the break up of Blue Light Collaboration arrangements.	<b>Core Assurance/ Risk Assessment</b>	Q2	Head of People and Development
Information Technology			
<b>IT Asset Management :</b> To provide assurance over the effectiveness of controls to manage IT assets and their deployment / movement .	<b>Core Assurance/Risk Assessment</b>	Q2	Head of IT / Treasurer
Follow up & Contingency			
<b>Follow up and Contingency</b>	<b>PSIAS requirement</b>	Q1 - Q4	Treasurer
Planning & Reporting			
<b>Planning, Management, Reporting &amp; Meetings</b>	<b>PSIAS requirement</b>	Q1 - Q4	Treasurer

The following risk areas were identified as part of the annual risk assessment (refer above), but are not currently prioritised within the Internal Audit Plan coverage.

Risk Area	Review Origin
Fire Stores	Risk Assessment
Duty System	Key Priority IRMP
Station Management Framework	Plan 22/23



# Appendix A – MIAA – Assurance and Solutions

MIAA, as an NHS not for profit shared service provides internal audit assurance and a range of specialist advisory support. Advisory support is not restricted to audit clients. Where advisory support is provided to audit clients, there is a clear separation of duties and no interdependencies. There is however an effective interrelationship to inform planning.

## MIAA Internal Audit Assurance

*Internal audit is an independent, objective assurance and consulting activity designed to add value and improve the organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.*

- Internal Audit operates to the Public Sector Internal Audit Standards, compliance with which is confirmed through independent external quality assessment.
- We develop risk-based plans to determine the priorities of our internal audit activity which is consistent with the organisation's goals.
- Whilst we undertake consulting/advisory activities these are completed in the context of the activities' potential to improve the management of risks, add value and improve the organisation's operations. These engagements must be reflected in the internal audit plan.
- Public sector requirement for an annual statement to be made by the Head of Internal Audit on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control
- We report to and are accountable to the Audit Committee.

## MIAA Solutions

MIAA has taken the step of establishing a separate advisory service offer. Agile support to any organisation including, but not restricted to NHS organisations.

- We provide expert delivery, advice and guidance in respect of system development, known system challenges and/or subject matter expertise to address corporate challenges and transformation.
- There is no annual plan. All commissions are on an agreed project basis.
- Projects may be cross system or at scale (e.g. region wide) and delivered to any organisation. Some may be internal audit clients, many are not.
- This service is managed and delivered independently of MIAA Assurance.
- Our advisory services are commissioned by and report to Executive leads.

## Public Sector Internal Audit Standards

Our work was completed in accordance with Public Sector Internal Audit Standards and conforms with the International Standards for the Professional Practice of Internal Auditing.

## Limitations

Our work does not provide absolute assurance that material errors, loss or fraud do not exist. Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Reports prepared by MIAA are prepared for your sole use and no responsibility is taken by MIAA or the auditors to any director or officer in their individual capacity. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose and a person who is not a party to the agreement for the provision of Internal Audit and shall not have any rights under the Contracts (Rights of Third Parties) Act 1999.

## CHESHIRE FIRE AUTHORITY

**MEETING OF:** CHESHIRE FIRE AUTHORITY  
**DATE:** 26<sup>TH</sup> APRIL 2023  
**REPORT OF:** DIRECTOR OF GOVERNANCE  
**AUTHOR:** ANDREW LEADBETTER

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**SUBJECT:** STATEMENT OF ASSURANCE 2022-23

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### Purpose of Report

1. To present Members with the Statement of Assurance 2022-23 for approval.

### Recommended: That Members

- [1] Approve the Statement of Assurance 2022-23, authorising the Chief Fire Officer and Chief Executive to make any updates/final changes to the document before it is published.

### Background

2. The Fire and Rescue National Framework for England 2018 (the Framework) requires fire and rescue authorities to publish a Statement of Assurance (the Statement).
3. The Framework says that the Statement should:  
  
*“...outline the way in which the authority and its fire and rescue service has had regard... to this National Framework, the Integrated Risk Management Plan ... prepared by the authority for that period. The authority must also provide assurance to their community and to government on financial, governance and operational matters.”*
4. The guidance on the Statement indicates that existing assessment processes might feed into the Statement in order to avoid duplication and the draft Statement contains a summary of, and links to, various other documents.
5. The Governance and Constitution Committee will consider the draft Statement of Assurance 2022-23 on 19<sup>th</sup> April 2023 and Members will be notified of any changes/improvements suggested by the Committee.

### Information

6. The Statement of Assurance for 2022-23 is attached to this report as Appendix 1. It has been prepared in accordance with national guidance. It includes sections on financial assurance, governance and operational assurance. It also outlines the way in which the Authority has had regard to the Framework. There is also a section on His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS).

7. The guidance about the preparation of a statement suggests that where authorities have already set out relevant information that is clear, accessible, and user-friendly within existing documents they may wish to include extracts or links to these documents within their statement. The Statement includes extracts or links to many of the existing key documents and policies such as the Integrated Risk Management Plan, the Annual Governance Statement and the Statement of Accounts.

### **Financial Implications**

8. There are no financial implications arising from this report.

### **Legal Implications**

9. Under section 21 of the Fire and Rescue Services Act 2004 the Secretary of State must prepare a Fire and Rescue National Framework. Paragraph 4.6 of the current Framework requires each fire and rescue authority to produce an annual Statement of Assurance.
10. The Statement will be used as a source of information on which to base the Secretary of State's biennial report under section 25 of the Fire and Rescue Services Act 2004.
11. The Statement should be signed off by an elected member of the Fire Authority who is able to take responsibility for its contents. The Chair of the Authority will be asked to sign the Statement, together with the Chief Fire Officer and Chief Executive. They formally declare that they are satisfied that the arrangements are adequate and operating effectively and meet the requirements of the Framework.

### **Equality and Diversity Implications**

12. There are none.

### **Environmental Implications**

13. There are none.

**CONTACT: DONNA LINTON, GOVERNANCE AND CORPORATE PLANNING  
MANAGER  
TEL [01606] 868804**

**APPENDIX 1 – STATEMENT OF ASSURANCE 2022-23**





## Draft Statement of Assurance 2022-23

## Contents

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## 1. Foreword

Cheshire Fire Authority recognises the importance of having good management, effective processes, and appropriate controls in place to deliver services to the communities of Cheshire East, Cheshire West and Chester, Halton and Warrington.

Fire authorities are accountable for their performance and should be open to evaluation by the communities they serve. By producing this Statement of Assurance, we aim to provide information to communities, government, local authorities and other partners which will allow them to make a valid assessment of our performance

Overall, we are satisfied that the Authority's financial, governance and operational assurance arrangements are adequate and operating effectively and meet the requirements detailed within the Fire and Rescue National Framework for England.

**Cllr Bob Rudd**  
**Chair**  
**Cheshire Fire Authority**



**Alex Waller**  
**Chief Fire Officer and Chief Executive**  
**Cheshire Fire and Rescue Service**



## 2. Introduction

The Statement of Assurance is published annually to provide an easy and accessible way for communities, government, local authorities and partners to make a valid assessment of the Authority's performance and governance arrangements.

The Authority is required to publish an annual Statement of Assurance as part of the Fire and Rescue National Framework for England.

Fire and Rescue authorities must provide annual assurance on financial, governance and operational matters and show how they have had due regard to the expectations set out in their Integrated Risk Management Plan (IRMP) and the requirements included in the Framework. To provide assurance, fire and rescue authorities must publish an annual Statement of Assurance.

The Statement of Assurance may include any potential improvements the Authority has identified across its accounting, governance or operational responsibilities and any plans to achieve the improvements.

National guidance on the content of Statements of Assurance suggests that where authorities have already set out relevant information that is clear, accessible and user friendly within existing documents, they may wish to include extracts or links to these documents within their Statement of Assurance. This Statement includes extracts or links to key documents, where relevant.

## 3. Financial Assurance

The Authority is responsible for ensuring public money is properly accounted for and used efficiently and effectively.

### Annual Statement of Accounts

Cheshire Fire Authority provides financial assurance through the publication of the Annual Statement of Accounts. This is a statutory requirement under the [Accounts and Audit \(England\) Regulations 2015](#) and the accounts are prepared following the *CIPFA Code of Practice on Local Authority Accounting*. The financial statements are subject to review by independent auditors as directed by the [Audit Commission Act 1998](#).

The Treasurer is responsible for ensuring the right controls are in place to ensure that financial assets are properly managed, financial reporting is accurate and that the Annual Statement of Accounts is prepared in accordance with statutory requirements.

### Annual Governance Statement

The [Annual Governance Statement](#), which is a requirement under the Accounts and Audit Regulations (England) 2015 and which is published as part of the Annual Statement of Accounts, sets out the systems and procedures that are in place to ensure that the Authority's resources are used in accordance with the law and provide best value for the taxpayer.

### Transparency

In addition to the statutory requirement to publish annual financial results, the Authority is committed to increasing transparency. The Authority has adopted the best practice guidance set out in the Local Government Transparency Code 2015 as far as is practical and publishes key documents and information on the Authority's website regarding how money is being spent. This includes details of payments for goods and services to external bodies and suppliers above £500, details of salaries and allowances paid to staff and Members and tender and procurement information.

[Transparency](#)

[Local Government Transparency Code 2015.](#)

### Auditors

Grant Thornton Limited Liability Partnership is the appointed external auditor for Cheshire Fire Authority and is responsible for completion of the following assurance activities:

- Audit of the 2022-23 financial statements
- Opinion on the Authority's accounts
- Value for Money conclusion

The Internal Audit function for 2022-23 was provided by Mersey Internal Audit Agency (MIAA). A number of audits were commissioned in line with the Authority's risk profile which provided an independent assurance level on the Authority's control frameworks.

#### Key evidence links

- [Accounts and Audit \(England\) Regulations 2015](#)
- [Local Audit and Accountability Act 2014](#)
- [Statement of Accounts](#)
- [Annual Governance Statement](#)
- [Medium Term Financial Plan](#)
- [Transparency](#)
- [Local Government Transparency Code 2015.](#)

## 4. Governance

The Authority’s governance arrangements and framework aim to ensure that in conducting its business it:

- Operates in a lawful, open, inclusive and honest manner.
- Makes sure public money is safeguarded, properly accounted for and spent wisely.
- Has effective arrangements in place to manage risk.
- Meets the needs of the communities of Cheshire East, Cheshire West and Chester, Halton and Warrington.
- Secures continuous improvements in the way it operates.

### Annual Governance Statement

The Authority is required to produce an “**Annual Governance Statement**” (AGS) which is published as part of the Annual Statement of Accounts. The AGS is an expression of the measures taken by the Authority to ensure appropriate business practice, high standards of conduct and sound governance. It explains how the organisation manages its governance and internal control arrangements and measures the effectiveness of those arrangements.

The [AGS](#) for the period 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023 is published on the Authority’s website within the Annual Statement of Accounts.

### Local Code of Corporate Governance

CIPFA published a new version of the framework ‘Delivering Good Governance in Local Government’ in 2016. This best practice guidance sets out seven principles of good governance A to G which are illustrated below, and each principle is considered in the AGS:



### How the Authority Works

#### Cheshire Fire Authority

The Authority has responsibility for ensuring that its business is conducted in accordance with the law and that proper standards are in place.

The Authority was created in 1997 by the Cheshire Fire Services (Combination Scheme) Order. It is made up of twenty-three elected Members appointed by the constituent authorities of Cheshire East, Cheshire West and Chester, Halton and Warrington Borough Councils. There are also two non-elected independent members who act in an advisory role.

In 2017 the Authority enabled the Police and Crime Commissioner for Cheshire (PCC) to attend and speak at its meetings. This was intended to help develop further integration of those services and assets that are the responsibility of the Authority and the Police and Crime Commissioner. In March 2020 the Combination Scheme was amended by the Government to allow the PCC to sit as a Member of the Authority with voting rights if he makes a formal request to do so and if the Authority agrees to the request.

In discharging the statutory responsibilities of the Authority, Members and senior officers are responsible for ensuring that proper governance arrangements are in place. These demonstrate good management of the Authority's key risks in accordance with legislation and appropriate standards.

The **Constitution** of the Authority covers:

- An explanation of key documents produced by the Fire Authority
- Members decision making bodies
- Procedural matters
- Outside bodies
- Members roles
- Protocols
- Members Code of Conduct
- Members allowances
- Financial regulations
- Scheme of Delegation

The Authority's committee structures allow Members to consider key policies and to monitor performance. The Authority has an effective strategic and financial planning process which includes rigorous review and challenge by Members.

The Authority operates with the following main Committee structure:

- Performance and Overview Committee
- Governance and Constitution Committee
- Brigade Managers Pay and Performance Committee
- Staffing Committee
- Estates and Property Committee

Terms of Reference for each Committee are subject to regular review.

Member Champions are assigned to a number of thematic areas to provide additional scrutiny and challenge; these include risk, equality, young people, older people, pensions, finance and the environment.

### The Service Leadership Team (SLT) Structure

The operations of the Authority are directed through a clear leadership and management structure with defined roles and responsibilities. The Service Leadership Team is comprised of:

- Chief Fire Officer and Chief Executive
- Deputy Chief Fire Officer
- Assistant Chief Fire Officer
- Director of Governance
- Treasurer
- Director of Transformation
- Heads of Department

### Monitoring Officer:

During the 2022-23 financial year the Director of Governance fulfilled the statutory role of Monitoring Officer for the Authority, ensuring all actions taken were lawful.

### Treasurer/Section 151 Officer:

The Joint Corporate Services Head of Finance has responsibility for day-to-day financial management in accordance with CIPFA guidance with the Treasurer/Section 151 Officer employed by the Fire Authority responsible for the matters set out in Section 151 of the Local Government Act 1972.

### Integrated Risk Management Plan (IRMP)

Cheshire Fire Authority has created a plan called the IRMP which assesses local fire and rescue related risks and details how these will be addressed. The IRMP is published on the Authority's website.

In 2020 the Authority decided to produce a four-year IRMP covering the period 2020-2024. It produces Annual Action Plans to support the delivery of the IRMP.

### Vision and Mission

The Authority's **vision** is defined as

*"A Cheshire where there are no deaths, injuries or damage from fires or other emergencies"*

and its **mission**

*"To help create safer communities, to rescue people and protect economic, environmental and community interests"*

### Core Values

The Authority also has a set of values and behaviours to define what is expected of everyone involved with Cheshire Fire and Rescue Service.

Following consultation and engagement with staff new Core Values were introduced in March 2020 and updated in 2022 to include the NFCC Core Code of Ethics.



These **Core Values and NFCC Core Code of Ethics** are:

**Being Inclusive:** By acting fairly, with integrity, respect and without prejudice

**Do the Right Thing:** By holding each other to account for ensuring high standards of professionalism in everything we do

**Act with Compassion:** By being understanding and offering help to each other and to our communities with warmth, patience and kindness

**Make a Difference:** By making an impact in our organisation and in our communities in whatever ways we can, for as many people as we can

### **NFCC Code of Ethics**

#### **Putting our communities first**

##### **Integrity**

##### **Dignity and respect**

##### **Leadership**

##### **Equality, diversity, and inclusion**

### **Performance Management: How we performed during 2022 – 2023**

As part of the corporate planning process the Authority measures and monitors performance using a range of Key Performance Indicators (KPIs) that are also used to compare performance against other fire and rescue authorities in England.

Achievements against these indicators are scrutinised quarterly by the Performance and Overview Committee and Performance and Programme Board and annually by the Fire Authority.

Performance relating to the handling of calls by North West Fire Control is also monitored quarterly, in line with agreed standards.

An Annual Report is produced each year setting out how the Authority has performed over the last 12 months.

Performance information can be accessed in the Performance section of the Authority's website.

DATA TO BE INSERTED ONCE IT IS  
VALIDATED AND FINALISED.

### Auditors

#### Internal Audit:

The Authority's Internal Audit function for 2022-23 was outsourced to Mersey Internal Audit Agency (MIAA). A risk-based internal audit plan has been delivered by MIAA. A number of audits were commissioned in line with our risk profile and appetite which provided an independent assurance level on the Authority's control frameworks.

The internal audit team completed a number of compliance and assurance audits during 2022-23 aligned to the approved internal audit plan, which have generally resulted in positive opinions with a small number of recommendations made as a result of their findings. Action plans have been put in place to deal with any issues found during the audits.

#### *Internal Audit Opinion 2022-23:*

TO BE INSERTED WHEN AVAILABLE

#### External Audit:

The Authority has appointed Grant Thornton as external auditors and established protocols are in place for working with External Audit.

#### *External Audit Opinion 2022-23:*

TO BE INSERTED WHEN AVAILABLE.

#### Key evidence links

[Delivering Good Governance 2016](#)  
[Local Code of Corporate Governance Principals A-G](#)  
[Annual Governance Statement](#)  
[Integrated Risk Management Plan](#)  
[CFRS Vision, Mission, Core values Constitution](#)  
[Annual Report for 2022](#)  
[Corporate Scorecard 2022-23](#)  
[Internal Audit Opinion](#)

## 5. Operational Assurance

The Fire and Rescue Services National Framework for England outlines the requirement placed upon fire and rescue authorities to provide assurance on operational matters which are determined locally by them.

### Statutory Responsibilities

Fire and Rescue Authorities function within a clearly defined statutory and policy framework. The Authority is required to comply with a range of laws, regulations and guidance. Links to some of the key legislation/guidance can be accessed below:

[Fire and Rescue Services Act 2004](#)

[Civil Contingencies Act 2004](#)

[Regulatory Reform \(Fire Safety\) Order 2005](#)

[Fire and Rescue Services \(Emergencies\) \(England\) Order 2007](#)

[Localism Act 2011](#)

[Fire and Rescue National Framework for England 2018](#)

[Local Government Act 1999](#)

[Health & Safety at Work Act 1974](#)

[Policing and Crime Act 2017](#)

To ensure that the Authority can demonstrate how it complies with this statutory and policy framework a number of detailed assessments are undertaken.

- Progress against the Authority's Health and Safety policy/framework is regularly presented to the Health, Safety and Wellbeing Committee.
- The Authority regularly assesses operational capability against risks in the area covered by the Authority to ensure that the right resources, procedures and skills are available to respond to incidents within target response times.
- The Authority undertakes an annual review of operational risk and performance, supplemented by scrutiny at quarterly Member and officer meetings.
- The Risk Management Board monitors and scrutinises strategic risks.

### Corporate Planning

There is a robust corporate planning process in place which facilitates the development of the Integrated Risk Management Plan (IRMP).

### Integrated Risk Management Plan (IRMP)

Fire authorities must produce an IRMP which assesses local fire and rescue related risks and details how these will be addressed. The IRMP takes account of the requirements of the Fire and Rescue National Framework and outlines the key risks and influences facing Cheshire and how the Authority is currently structured to address them.

The Authority has outlined its plans for 2020-24 in its Integrated Risk Management Plan "Saving Lives, Changing Lives, Protecting Lives". This was approved by the Authority in July 2020 following a period of public and staff consultation. Annual Action Plans are agreed by the Fire Authority during the lifetime of the Plan.

### **Community Risk Management**

Through its Community Risk Management (CRM) Model, the Service undertakes risk and performance analysis in order to ensure that strategic, tactical and operational activities are intelligence-led and evaluated. This is achieved by using specialist systems, software, data and skills delivered by the Joint Corporate Service Business Intelligence team located at Clemonds Hey.

### **Unitary Area Plans**

In addition to, and complementing the IRMP, each council area has a Unitary Performance Group (UPG) involving local Fire Authority members in performance management. The UPG meets quarterly to scrutinise data and performance. Unitary Area Plans are developed for each unitary area. Each plan is unique to that area and contains the actions the Unitary teams will take in order to mitigate risk and improve community safety. These plans are informed by the Community Risk Management Model which brings together historic incident data, demographic, commercial and external risk factors.

### **Stakeholder Engagement**

The Authority is committed to involving all of its stakeholders in the development of its strategies and plans. It encourages this by carrying out a consultation programmes in relation to the draft IRMP and emerging Annual Action Plans. Local communities, partners, staff, representative bodies and other stakeholders are invited to comment to ensure that before any decision is taken a broad range of views are taken into account. To enable active and informed participation, data and information relevant to the plan is made available to the public on the Service's website and via social media, in consultation packs, which are distributed at community roadshow events held across Cheshire, and also at key local stakeholder forums and meetings.

### **Fire Prevention (Community Safety)**

The Authority has a risk-based approach to prevention. This risk profile is developed through Community Risk Management Model using a range of tools including Exeter data from health partners. It's Safe and Well programme was developed in conjunction with NHS and local health partners. Safe and Well visits provide advice to householders on fire safety in the home but also address health priorities such as the prevention of slips, trips and falls, smoking cessation and alcohol reduction, bowel cancer screening and tests for atrial fibrillation.

The Service also works with partner agencies to deliver road safety initiatives targeted at vulnerable users such as young drivers and motorcyclists.

The Authority is commissioned to provide early intervention programmes such as RESPECT and is a delivery partner for the Prince's Trust programme.

It has also had a significant commitment to raising awareness and prevention through its safety and life skills centre, Safety Central.

### **Fire Protection**

The Authority operates a risk-based intelligence-led inspection programme of non-domestic premises. If a business is audited, the audit will be carried out by a qualified fire-safety officer who will follow a set procedure which is designed to establish compliance with the

requirements of the Regulatory Reform (Fire Safety) Order 2005. The Authority always aims to help businesses comply with fire safety legislation; however, at times it has to enforce the law by implementing a formal enforcement procedure and will on occasion prosecute. This is always a last resort and the Authority will endeavour to avoid this course of action by working with business owners/managers via a range of key interventions:

- A dedicated team of non-enforcing officers who proactively deliver interventions and offer advice tailored to the different sectors of the business community.
- Protection staff offer support to businesses to assist in complying with legislation.
- Information provided digitally to support businesses.
- Proactively working with partners and key stakeholders to raise awareness of the fire safety benefits of sprinkler systems.

The Government's Primary Authority Scheme is a means for a business to receive assured and tailored advice on meeting environmental health, trading standards or fire safety regulations through a single point of contact. This enables the business to invest with confidence in products, practices and procedures, knowing that the resources they devote to compliance are well spent. The Authority supports the Primary Authority Scheme and will consider entering into partnerships with a business or organisation to provide assured and tailored fire safety advice. The approach it adopts creates a more consistent and co-ordinated regulatory environment.

Fire investigation is an integral part of the Service's Prevention and Protection activities. The main purpose of fire investigation is to determine the origin, cause and development of a fire and to contribute to organisational learning.

All fires attended will be investigated to establish the cause of fire. Where a fire has occurred, investigators have the power of entry under Section 45 of the Fire and Rescue Services Act 2004 which allows an authorised employee to gain entry to premises in order to investigate the cause and progression of the fire that has occurred there.

Investigation outcomes will steer future prevention and protection activities and may assist in the prevention and detection of crime. They may also lead to inspections focused on certain risks or themes.

### **Emergency Response**

The Authority responds to a range of emergency incidents with 35 fire engines operating from 28 fire stations across Cheshire. Stations are crewed by operational staff who work different shift patterns depending upon local risk:

- Wholetime: firefighters operate on stations 24 hours per day, working 12 hour shifts.
- Day Crewing: during the daytime the station is crewed by wholetime firefighters who also live next to the station to provide emergency cover overnight
- Nucleus: stations are crewed by wholetime firefighters during day time hours and by on-call firefighters overnight
- On-Call: firefighters live or work in the local community near to the station and respond to emergency calls via an alerter

The Authority has in place a Cheshire Standard to respond to life-risk incidents (e.g. house fires and road traffic collisions) within ten minutes on 80% of occasions.

Pre-determined attendance requirements are developed through the analysis of risk information from sources such as incident data and site-specific risk information. Through the Authority's review of emergency response, specialist assets have been placed in

strategic locations to improve response to incidents across Cheshire and respond to local risks, such as road traffic collisions on motorways.

The Authority's debrief policy outlines processes for evaluating operational learning and improvement.

Incident command is embedded within the internal assessment procedures, with incident commanders assessed regularly through live and simulated exercises arranged locally and centrally.

Organisational performance, including the Service's emergency response and call handling performance of North West Fire Control (NWFC), is scrutinised through structures such as Performance and Programme Board, Unitary Performance Groups, the Fire Authority's Performance and Overview Committee and by Directors of the NWFC Board.

The Authority conducts Site Specific Risk Inspections (SSRIs) for high-risk premises in Cheshire. The procedure has recently been internally audited, receiving an outcome of 'significant assurance'. A dedicated SSRI training officer is in post alongside an SSRI portfolio holder for on-call stations.

Cheshire has 28 Control of Major Accident Hazard (COMAH) sites and employs a high-risk training officer. Both on-site and off-site incident plans are managed by the Cheshire Resilience Forum and tested through multi-agency exercises.

The Authority influences the development of operational response, training and occupational standards at a regional level through membership of a number of regional fire and rescue services and multi-agency groups and forums.

### **Business Continuity – Civil Contingencies Act 2004**

Business Continuity is an important part of the Authority's strategy and a robust programme is well established to ensure responsibilities align to best practice standards, e.g. BS25999-2. Departmental plans which support the Authority's Crisis Management Plan are maintained and tested regularly. The Crisis Management Plan is owned by the Risk Management Board and reviewed and approved annually.

### **Interoperability, Resilience and Safety**

A comprehensive range of risk intelligence data and information is taken into account as part of the risk identification and analysis process underpinning the IRMP. This includes Cheshire's Community Risk Register, with the Authority having a leading role in the Cheshire Resilience Forum (CRF) which focuses on interoperability and joint planning and training exercises with other emergency services using the Joint Emergency Services Interoperability Principles (JESIP). Additional joint training and planning has taken place following the Manchester Arena terrorist attack to ensure the effectiveness of the Authority's response to a similar event within Cheshire.

CRF structures, policies and practices are regularly reviewed to better reflect the changing make up of partner agencies. Governance is managed through a monthly meeting cycle of the Management Group which reports twice yearly to the CRF Executive Group.

The Authority is represented on the Cheshire CONTEST group, which has developed plans for notification of, and response to, a multi-agency marauding terrorist firearms attack (MTFA). Cheshire's National Inter-Agency Liaison Officers (NILOs) have received MTFA response training via regional NILO groups.

### Over the Border Mutual Aid Arrangements

Sections 13 and 16 of the Fire and Rescue Services Act 2004 allow mutual arrangements to be agreed with neighbouring fire and rescue services to improve resilience and capacity in border areas. Cheshire Fire Authority has in place contractual agreements with the following bordering Fire Authorities for response to life risk incidents:

- Merseyside
- Staffordshire
- Shropshire
- Derbyshire
- Greater Manchester
- North Wales

### Health and Safety

The Authority seeks to comply with the requirements of the Health and Safety at Work etc. Act 1974 and relevant legislation in managing its health and safety (H&S) duties.

The Authority has an H&S management system based on Health & Safety Executive (HSE) guidance. There are clearly defined management responsibilities; as far as reasonably practicable the Authority assesses and manages the risks arising from its activities, consults its employees on matters affecting H&S, and provides training and information to employees.

The Authority has an Occupational Health Unit to support the health and wellbeing of staff. The Authority has signed up to the MIND Blue Light campaign to support mental health and wellbeing in the workforce and provided training to mental health champions and is looking to introduce more widely a Trauma Risk Management (TRiM) process. The Authority has a Mental Health Advisor, Mental Health Strategy and Mental Health Steering Group. It intends to give mental health parity of esteem.

The Authority has introduced an electronic system to support the reporting and investigation of all accidents and near misses that occur and to track the investigations conducted with the intention of preventing a recurrence.

As part of the H&S Management System there is a programme of audits and inspections. The audits are based on the Royal Society for Prevention of Accidents Quality Safety Audit system and its performance indicators. These audits and inspections inform the annual review of H&S Policy and performance. They also contribute towards an Annual Health and Safety report submitted to the Authority's Performance and Overview Committee.

### Firefighter Fitness

The Authority has had a policy to ensure the fitness of its operational staff for some time. In December 2014 the Department for Communities and Local Government (DCLG) issued an addendum to the National Framework for England in relation to firefighter fitness. In 2015 the Authority proposed amendments to its then current fitness policy to align it to the National Framework requirements and the national fitness standards.

The Authority recruited a full-time Fitness Advisor to lead on supporting the firefighters to attain and maintain the fitness standards required, and to undertake fitness testing. Fitness testing for all operational staff takes place annually. Performance is monitored at the Service Health Safety and Wellbeing Committee.

### Operational Training

The Service has an Operational Training Strategy which outlines its approach to ensuring that its operational staff are trained and competent in order to fulfil the various operational demands placed upon them.

All new firefighters attend basic training which is broken down into modules and each module is assessed.

All front-line operational staff, inclusive of new starters, attend regular station planned training as detailed within their Station Training Forecast in order to maintain their operational abilities and competence. They also attend centrally planned refresher training in order to support this maintenance programme.

Breathing apparatus refresher training takes place in dedicated 'hot fire' conditions annually and the Authority aims to ensure that 100% of all eligible staff attend. An electronic course management system aids the monitoring of training.

Compartment fire behaviour training capability is refreshed every two years and the Authority aims to ensure 100% of all eligible staff attend.

Road traffic extrication techniques, trauma care, dealing with hazardous materials, and working safely at height skills are refreshed over a three-year period and each year the Service aims to refresh the skills, knowledge and understanding of one third of its operational workforce with the intention to achieve 100% of all eligible staff attendance after three years. The swift water rescue capability of the Service's key water incident fire stations is validated by the staff attending two days of assessment every year.

The Service delivers in-house Large Goods Vehicle training on a one to one basis for its front line firefighters. Once they are designated as an appliance emergency response driver they then go on to attend a one-day emergency response driving refresher within a five-year period.

The Operational Training Group (OTG) also manages the Authority's Accredited Centre; currently Edexcel and Skills for Justice are the awarding bodies. Visits by external standards verifiers annually assess and confirm that the Authority operates to and maintains the awarding standards and this assists OTG in quality assuring its planning, delivery and review of training and assessment.

Managers are all trained and assessed for their skills, knowledge and understanding in Incident Command. A dedicated Command Training Group (CTG) of vocationally qualified officers plan, deliver and assess these training programmes. The quality of the Incident Command Training within the Service has attracted business from several other fire and rescue services and other emergency services as well as private and public organisations including several high-risk industries.

The Authority has a modern operational training centre, based at its site in Sadler Road, Winsford. While the success of our prevention work has led to a long term reduction in fires, this does mean that firefighters are more reliant on training and simulation to develop their learning experience instead of gaining experience during operational firefighting. The training centre provides firefighters with realistic and immersive training to safely and effectively deal with a wide range of incidents that may occur across Cheshire.



Key evidence links

[Integrated Risk Management Plan](#)  
[CRM Model](#)  
[Unitary Performance Area Profiles](#)  
[Safe and Well](#)  
[Safety Central](#)  
[Fire Safety advice for Businesses](#)  
[JESIP](#)  
[Annual Health and Safety Report](#)  
[Firefighter Fitness Addendum](#)  
[Firefighter Fitness Policy](#)  
[Operational Training Strategy](#)

## 6. Fire and Rescue National Framework for England

Under the Fire and Rescue Services Act 2004 the Secretary of State must prepare a Fire and Rescue National Framework which sets out priorities and objectives for fire and rescue authorities and contains guidance in connection with the discharge of any of their functions.

Every fire and rescue authority **must** have regard to the Framework in carrying out their functions.

In May 2018 a new National Framework was published. There is an emphasis in this latest Framework upon the national programme of reform within the sector and a number of requirements which fire authorities **must** comply with in the areas of:

- **Delivery of functions:** a need to identify and assess risk, prevent fire and promote fire safety, respond effectively to incidents and a statutory duty to consider collaboration
- **National Resilience:** identify and address any gaps in capability and prepare to respond to terrorist attacks
- **Governance:** to produce an IRMP, Annual Statement of Assurance and financial plans
- **Achieving Value for money:** having a policy on reserves, commercial transformation and trading
- **Workforce:** the need for a People Strategy and implementation of the new Professional Standards when published.
- **Inspection, Intervention and Accountability:** co-operation with the new inspection regime and compliance with the Local Authority Transparency Code.

A review was undertaken of the mandatory requirements under the Framework and evidence gathered to demonstrate compliance.

### Key evidence links

[Fire and Rescue National Framework for England 2018](#)  
[Fire and Rescue National Framework for England 2018 - Compliance Report \(Performance and Overview Committee 04.09.2019\)](#)

## 7. His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS)

HMICFRS carried out its second-round inspection of Cheshire Fire and Rescue Service in early 2021.

The inspection process focused on three key themes:

- a. How effective is CFRS at keeping people safe and secure from fire and other risks?
- b. How efficient is CFRS at keeping people safe and secure from fire and other risks?
- c. How well does CFRS look after its people?

### The report summary said:

*Overall, the service is effective and efficient at keeping people safe and secure from fire. And, on balance, it looks after its people well. It has made an impressive investment to promote culture and values, and equality, inclusion and diversity throughout its organisation.*

*It goes on to say:*

*We are pleased to see the service working on the areas for improvement identified in our 2018 inspection. There has been good progress, for example, to increase protection resource and capability. We watch the restructure of its protection team with interest, as it is yet unfinished.*

*We know from the service's progress since our last inspection that it is capable of focused work to make improvements. We look forward to seeing it develop further, especially in relation to its people, who make the service what it is"*

The inspection report graded the Service as 'good' in all three of its inspection criteria. The findings represent an improvement on the last inspection in 2018, which suggested the Service needed to do more to promote a positive workplace culture and ensure the wellbeing of staff.

The report contained some Areas for Improvement. An action plan was prepared to help the Service to address each of these.

The third-round inspection was completed by HMICFRS towards the end of March 2023, but the report outcomes will not be known for some time. Information about this will be published on both the HMICFRS website and the Service's.

#### Key evidence links

- [HMICFRS Inspection Report 2021](#)
- [HMICFRS Inspection 2021 Action Plan](#)

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## CHESHIRE FIRE AUTHORITY

**MEETING OF:** FIRE AUTHORITY  
**DATE:** 26 APRIL 2023  
**REPORT OF :** DIRECTOR OF GOVERNANCE  
**AUTHOR:** DONNA LINTON

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**SUBJECT:** REVIEW OF MEMBER TRAINING AND DEVELOPMENT 2022-23 AND MEMBER DEVELOPMENT PROGRAMME 2023-24

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### Purpose of Report

1. The Member Training and Development Group (MTDG) requested that a report be submitted to the Fire Authority that provided a review of the Service's member training and development activities over the last year for information (attached as Appendix 1).
2. This paper also presents the proposed Member Development Programme for 2023-24 for approval (attached as Appendix 2).

### Recommended: That

- [1] the review of Member Training and Development activities for 2022-23 be noted; and
- [2] the 2023-24 Member Development Programme be approved.

### Review of Member Training and Development 2022-23

3. The review includes a summary of the delivery of the Member Training and Development Programme 2022-23 and progress on the development and implementation of the Member Development Strategy 2022-24.

### Member Development Programme 2023-24

4. The proposed Member Development Programme covers the generic training and development sessions scheduled for 2023-24 and also includes some core modules that have been identified in Members' Personal Development Reviews (PDRs).
5. Most Members have completed a PDR in 2022-23 and the outcomes of the training needs analysis have been discussed by the MTDG and fed into the annual programme for 2023-24, where appropriate.
6. There were several new development needs identified by Members which the MTDG felt were extremely relevant for the wider Fire Authority

audience. This included social media training, IT and information management and handling media enquiries. Development opportunities based on these needs have been incorporated into the 2023-24 programme.

7. Democratic Services will continue to work with the Leadership Development Advisor to develop a programme for delivery of individual training needs.

### **Financial Implications**

8. The cost of delivering the Programme will be met from within the existing budget allocation for Member development. The need for any additional resources as the Programme is delivered will be monitored during the year. Elements of the Programme will need to be prioritised.

### **Legal Implications**

9. There are no specific legal implications from this report. However, member training will assist Members when they are making decisions and therefore help to ensure that the Fire Authority meets its statutory obligations.

### **Equality and Diversity Implications**

10. There are no specific equality and diversity implications. However, equality and diversity training for Members is included in the Induction Programme for new Members.

### **Environmental Implications**

11. There are no specific environmental implications from this report. Environmental awareness training for Members is included in the Induction Programme for new Members and additional updates will be considered as the environmental landscape changes.

**CONTACT: DONNA LINTON, FIRE SERVICE HQ, WINSFORD  
TEL [01606] 868804**

**BACKGROUND DOCUMENTS:**

**NONE**



**Cheshire**  
Fire Authority



# Member Training and Development Group Review 2022-23

Version 1.0 – March 2023

.....  
[www.cheshirefire.gov.uk](http://www.cheshirefire.gov.uk)

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## 1. INTRODUCTION

The Authority remains committed to ensuring that all Members have access to and undertake adequate training and development opportunities to better enable them to fulfil their roles as Fire Authority Members. This report provides a review of the Member training and development activities that Members have undertaken during 2022-2023 and the work carried out by the Member Training and Development Group.

## 2. MEMBERSHIP AND ROLE OF THE MEMBER TRAINING AND DEVELOPMENT GROUP

- 2.1 The Fire Authority's Member Training and Development Group is a cross-party group composed of five Fire Authority Members and an independent (non-elected) member.

### **Membership for 2022-23**

Councillor Gina Lewis (Chair)

Councillor David Brown

Councillor Rob Moreton

Councillor Karen Mundry

Councillor Stuart Parker

Derek Barnett (independent (non-elected) member)

## 2.2 Terms of Reference

### **MEMBERSHIP**

The group comprises of 5 Members and 1 independent (non-elected) member and appointments are made by the Fire Authority.

### **RESPONSIBILITIES**

The role of the Member Training and Development Group is:

- To advise on the development, monitoring and evaluation of a Member Training and Development Programme to ensure that Members' training needs are being met.
- To develop, monitor and review the Member Development Strategy and ensure that the Member Development Programme is developed in line with the strategy and to meet individual Member development needs.

### **3. MEMBER TRAINING AND DEVELOPMENT GROUP WORK PROGRAMME 2022-23**

- 3.1 The Member Training and Development Group (the Group) usually meets on a quarterly basis to consider the development, monitoring and evaluation of Member development activities for Fire Authority Members. Meetings took place on 5<sup>th</sup> July 2022, 4<sup>th</sup> October 2022, 6<sup>th</sup> December 2022 and 4<sup>th</sup> April 2023.
- 3.2 The Group plays a key role in assisting officers with Member development activities. Key areas of work carried out during 2022-23 include:
- Development, implementation and quarterly monitoring of the Member Development Strategy 2022-24.
  - Development, implementation and quarterly monitoring of the Member Training and Development Programme for 2022-23.
  - Review/refresh of the Personal Development Review process for 2022-23
  - Review of the outcomes from Personal Development Reviews conducted in 2022-23.
  - Evaluation of the Induction Programme for 2022-23.
  - Review of the training and development of Member Champions.

### **4. MEMBER DEVELOPMENT STRATEGY 2022-24**

- 4.1 The Member Development Strategy 2022-24 was initially approved by the Fire Authority in December 2021. The Strategy sets out the Authority's strategic direction in respect of Member Development for the two-year period.
- 4.2 The implementation plan for the Strategy was monitored at each meeting of the Group and a copy of the annual progress plan is attached as Annex 1 to the report. An outline of the objectives and progress to date is detailed below:

#### **Objective 1 – Identify and prioritise Members' Training and Development Needs**

Members' training and development needs were identified through Personal Development Review meetings. Most Personal Development Review meetings took place between July 2022 and October 2022. A summary report with the outcomes from the meetings was taken to the Member Training and Development Group in December 2022.

Personal development plans were created from these review meetings and most individual training needs identified have been met with one-to-one sessions with the relevant departments or officers. Training that was felt to be beneficial to all Members has been incorporated into the Programme for 2023-24.

General training and development needs identified from the 2022-23 personal development plans included:

- Social Media
- Handling Media Enquiries
- IT and information management
- Visits to fire stations within own constituent authorities and across the district borders.

**Objective 2 – Review and refresh the Members Personal Development Review process to ensure that it remains effective for both experienced Members and new Members**

Officers continued using the template which simplified and updated the Personal Development Plans to ensure all elements were still relevant. Members rated their knowledge of different areas from 1-4 (1 = below the level required to 4 = outstanding) to ascertain areas where development was required. These results were also compared within the previous year. All Members saw some increase in their knowledge of the Authority and Service.

**Objective 3 – Provision of an annual Member Training and Development Programme that is in line with priorities identified and within available resources**

The Member Training and Development Programme 2022-23 (the Programme) was approved by the Authority in June 2022. It covered general training and development sessions for all Members, as well as induction sessions specifically tailored for new Members. A copy of the Programme is attached as Annex 2 to this Review. Several virtual webinar style training sessions took place throughout the Programme which were well received by Members.

In person Members’ Planning Days took place throughout 2022-23 which provided an opportunity for Members to further their knowledge and understanding of the Service. The Planning Days aimed to provide Members with key information to enable them to make informed decisions about the Authority/Service’s future. They also provided an opportunity for updates to be given on local and national issues within the sector.

All Members as well as the independent (non-elected) member, were encouraged to attend the Planning Days and to provide feedback on the sessions to ensure that they remain informative and relevant. An overview of attendance is shown in the tables below:

<b>Meeting Date</b>	<b>Number of attendees</b>	<b>Completed evaluation forms</b>
8 <sup>th</sup> July 2022	18	8
16 <sup>th</sup> September 2022	19	11
11 <sup>th</sup> November 2022	18	8

13 <sup>th</sup> January 2023	15	N/A
31 <sup>st</sup> March 2023	13	7

Over the course of the year Member attendance had dropped at the Member Planning Days and Chair of the Authority had encouraged all Members to attend these sessions.

Overall, feedback continues to be very positive from the Planning Days with most Members stating that they found the sessions to be 'Completely' applicable to support their role on the Fire Authority.

Feedback highlights from the Planning Days included:

**8<sup>th</sup> July 2022:**

"We need more Members to attend – perhaps look at availability?"

Very clear and extremely useful as a new member"

"Excellent/informative, lunch with staff great opportunity to communicate/ listen!"

**16<sup>th</sup> September 2022:**

"Every section had many interesting and useful elements".

"Very informative"

**11<sup>th</sup> November 2022:**

"Good overview of future planning and consultation"

"Every session is very informative"

**31<sup>st</sup> March 2023:**

"Good Member Support"

"Member Support Excellent"

**Objective 4 – Delivery of a comprehensive and effective induction process for new Members**

Four new Members joined the Fire Authority in 2022-23. The new Members were sent a welcome pack from Democratic Services and attended a one-to-one meeting with the Chief Fire Officer and Chief Executive. Any further information was supplemented through the officer/member buddy system.

### **Objective 5 – Member Champions – Review current roles and maximise opportunities for Member Champions to access support networks and development opportunities in line with their specific remit**

The Member Champion arrangements were reviewed by the Governance and Constitution Committee in 2021. During the review, the Member Training and Development Group had the opportunity to provide their input.

The Committee recommended to the Fire Authority that it continue with existing Member Champion arrangements for 2022-23 with the introduction of member Champion role descriptions and the creation of a role profile for each member champion role. A report was being submitted to the Governance and Constitution Committee on 19<sup>th</sup> April 2023 to consider progress and determine whether any further improvements could be made to the Member Champion arrangements. The recommendations would be submitted to the Fire Authority for consideration in relation to the Member Champions for 2023-24.

Each Member Champion has a Lead Officer appointed to assist them in their role. At the beginning of each year a meeting is arranged for the Member Champion to meet with the Lead Officer to discuss the work for the year ahead.

Throughout the year the Lead Officers also assist with ensuring that Member Champions have been invited to attend Local Government Association networking groups, training and conferences where relevant.

### **Objective 6 - Continuous Development**

The Member Development Strategy 2022-24 was taken to the Member Training and Development Group for review in October 2021 prior to submission to the Authority for approval.

The Member Training and Development Group has reviewed monitoring reports regarding the implementation of the Member Development Strategy 2022-24 at its meetings throughout 2022-23.

The Member Development Satisfaction Survey 2022-23 was sent to all Members in April 2023 for feedback on the training and development opportunities throughout the year. The closing date for responses was 2<sup>nd</sup> May 2023. The outcomes of the Member Development Satisfaction Survey will be reviewed by the MTDG in July 2023.

ANNEX 1

<u>Objective</u>	<u>Key Actions</u>	<u>Responsible Officers</u>	<u>Target Date</u>
1. Identify and prioritise Members Training and Development Needs	1.1 Complete Annual Personal Development Reviews and Development Plans for all Members	Human Resources/ Democratic Services	Oct 22
	1.2 Complete an initial Personal Development Review and check personal development plans for newly elected Members as part of the induction programme	Human Resources/ Democratic Services	Jul –Aug 22
	1.3 Carry out Training Needs Analysis based on outcomes of PDRs and Members PDPs and develop a programme for delivery of needs based on priorities.	Human Resources/ Democratic Services	Oct 22/23
Review and refresh the Members Personal Development Review process to ensure that it remains effective for both experienced Members and new Members	2.1 Carry out a review of the current PDR process to ensure that it remains effective for experienced and new Members.	People and Development/ Democratic Services	Ongoing
3. Provision of an Annual Member Development Programme that is in line with priorities identified and within available resources.	3.1 Develop Annual Member Development Programme which complements the training needs identified	Governance and Corporate Planning Manager/Member Training and Development Group (MTDG)	Jun 22
	3.2 Review the annual programme to ensure that it aligns with any future changes introduced as part of the national Fire Reform Programme	Governance and Corporate Planning Manager MTDG	Ongoing
	3.3 Produce a quarterly monitoring report on the delivery of the programme for submission to the Member Training and Development Group	Governance and Corporate Planning Manager	Jul 22 Oct 22 Dec 22 Mar 23

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<b><u>Objective</u></b>	<b><u>Key Actions</u></b>	<b><u>Responsible Officers</u></b>	<b><u>Target Date</u></b>
4. Delivery of a comprehensive and effective Induction process for new Members	4.1 Provision of Induction Programme for New Members	Governance and Corporate Planning Manager	Jun 22
	4.2 Provision of Information Pack for New Members (on appointment to Fire Authority)	Governance and Corporate Planning Manager	Jun 22
	4.3 Annually review the Member/Officer Buddy System to ensure it remains effective	Governance and Corporate Planning Manager MTDG	Mar 23
5. Member Champions	5.1 Review current roles and maximise opportunities for Member Champions to access support networks and development opportunities in line with their specific remit	Governance and Corporate Planning Manager MDTG Governance and Constitution Committee	Mar 23
Continuous Development	6.1 Produce quarterly monitoring reports in respect of the Strategy's implementation plan for MTDG	Governance and Corporate Planning Manager	Jul 22 Oct 22 Dec 22 Mar 23
	6.2 Present an annual report on Member Development activities to the Fire Authority	Governance and Corporate Planning Manager MTDG	Apr 23
	6.3 Carry out an annual review of Member Development Strategy	Governance and Corporate Planning Manager MTDG	Mar 23
	6.4 Carry out a Member satisfaction survey to provide more in-depth feedback on the service provided to Fire Authority Members and inform future development	Democratic Services/ Communications MTDG	Apr 23



**ANNEX 2**

**MEMBER DEVELOPMENT PROGRAMME**  
**2022/2023**

DATE	EVENT	SUBJECT	OBJECTIVE	NOTES	LINKS TO CORE VALUES
<b>2022</b>					
June / July	Induction/ Refresher Session	Initial welcome and induction session: <ul style="list-style-type: none"> <li>- Meet with the CFO/CE</li> <li>- Meet with officer buddy</li> <li>- Meet with lead officer (Member Champions only)</li> </ul> Welcome and overview of Cheshire Fire and Rescue Service  Core functions of the Fire Authority and the Constitution	To provide an overview of Cheshire Fire and Rescue Service and introduce new Members to the Service Management Team.  To provide an overview of the Fire Authority and the roles/responsibilities of new Members.	For all Members  Meetings arranged for all Members	<div style="display: flex; flex-direction: column;"> <div style="background-color: yellow; width: 100%; height: 100%;"></div> <div style="background-color: lightpurple; width: 100%; height: 100%;"></div> <div style="background-color: cyan; width: 100%; height: 100%;"></div> <div style="background-color: limegreen; width: 100%; height: 100%;"></div> </div>
29 <sup>th</sup> June	Induction/ Refresher training Skype Session	Internal Audit Training	Merseyside Internal Audit Agency (MIAA) representatives will provide training on the internal audit processes within Cheshire Fire and Rescue Service as recommended by the HMICFRS.	All Members event  5 Members attended	<div style="display: flex; flex-direction: column;"> <div style="background-color: white; width: 100%; height: 100%;"></div> <div style="background-color: white; width: 100%; height: 100%;"></div> <div style="background-color: cyan; width: 100%; height: 100%;"></div> <div style="background-color: limegreen; width: 100%; height: 100%;"></div> </div>



8 <sup>th</sup> July	Planning Day	Medium Term Financial Plan Update IRMP Review Proposals PESTELO Community Risk Model Presentation	To engage with Members on the development of the future direction of the Service	All Members event  16 Members attended		
21 <sup>st</sup> July	Webinar	Fire Risks associated with Electric Cars	To provide an insight into the developing risks associated with electric vehicles and how fires involving these vehicles are dealt with.	All Members event  10 Members attended		
16 September	Planning Day	MTFP Update IRMP Update	To engage with Members on the development of the future direction of the Service	All Member event  19 Members attended		
22 <sup>nd</sup> September	Webinar	Crewing and Turnout Arrangements at CFRS	To understand the process of how fire station crews respond to 999 calls and the types of fire station crewing arrangements within CFRS.	All Member event  7 Members attended		
21st October	Visit	Day in the Life of a Firefighter	To visit the Service's Training Centre and actively engage in the activities undertaken by firefighters including: the wearing a breathing apparatus and using cutting equipment.	All Member event  8 Members attended		

			The tour will also include a detailed view of the command training facility, building on from the visit from the Member Planning Day.			
24th October	Visit	Safety Central	To visit the purpose built facility dedicated to public safety – to learn how to stay safe by experiencing a range of hazards in realistic learning zones that simulate the environments in which injury and harm are most likely to occur	All Member event 2 Members attended		
11th November	Planning Day	MTFP Update IRMP Update	To provide an update on the IRMP Consultation and 2022/23 Budget	All Member event 18 Members attended		
22 <sup>nd</sup> November	Webinar	Mental Health and Wellbeing Support at CFRS	To understand what support is provided to staff in relation to mental health and strategies used within CFRS.	All Member event 12 Members attended		
25th November	Visit	North West Fire Control	To experience the call arrangements for the Service provided by North West Fire Control	All Members event 6 Members attended		

DATE	EVENT	SUBJECT	OBJECTIVE	NOTES	LINKS TO CORE VALUES
<b>2023</b>					
13 <sup>th</sup> January	Planning Day	<p>MTFP Update and Treasury Management</p> <p>Scrutiny of Business Cases/ Budget Bids</p> <p>IRMP Consultation</p>	Presentation on the Medium Term Financial Position including business cases and budget bids for growth and efficiency items. Draft Capital programme and reserve position and IRMP Consultation.	<p>All Members event</p> <p>15 Members attended</p>	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%; height: 100%; background-color: yellow;"></div> <div style="width: 45%; height: 100%; background-color: #d8bfd8;"></div> </div>
7 <sup>th</sup> – 8 <sup>th</sup> March	Conference	Local Government Association Annual Fire Conference	To understand the current risks and future challenges associated with the fire and rescue sector.	3 Members attended	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%; height: 100%; background-color: yellow;"></div> <div style="width: 45%; height: 100%; background-color: #d8bfd8;"></div> </div>
31 <sup>st</sup> March	Planning Day	<p>HMI Update / Blue Light Collaboration</p> <p>Pensions Update</p> <p>IRMP 2020-24 Update</p> <p>CRMP 2024-28 Update</p> <p>Website and Intranet Re-Development Projects</p> <p>Road Safety Update</p>	To engage with Members on the development of the future direction of the Service.	12 Members attended	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%; height: 100%; background-color: yellow;"></div> <div style="width: 45%; height: 100%; background-color: #d8bfd8;"></div> </div>

**Other training and development sessions for 2022/23:**

**Tour of local fire station** – a tour of your local fire station can be arranged upon request. If you are interested in visiting any of Cheshire’s fire station, please contact Democratic Services.

**IT Training** – Training for your laptops and move from Skype to Teams has taken place. Various Microsoft courses are also ran throughout the year. The dates for these meetings are available upon request.

**Budget Bid Approvals** – visits and Team sessions will be available throughout the year for Members to have sight on the outcomes of the Budget Bids which have been approved. Examples include: Rapid Response Rescue Units and Wildfire capabilities.

**HR** – A webinar on the human resources policies and Steps Framework will be arranged once the HR department have been brought back internally.

**Equality, Diversity and Inclusion Workshop** – to be arranged once the new Equality and Inclusion Advisor is in post.

**Communications** – an introduction to the newly established Comms team and an explanation as to how the Service communicates with stakeholders

**KEY TO CORE VALUES**

	<b>KEY TO CORE VALUES</b>		
	<b>Be Inclusive</b>		<b>Act with Compassion</b>
	<b>Do the Right Thing</b>		<b>Make a Difference</b>

<p><b><u>Training/Development from Personal Development Reviews :</u></b></p> <p><b>To be included in the MD programme for 2021/22:</b></p> <p><b>Visits – Fire Stations, North West Fire Control etc.</b> All postponed visits from 2020-22 have been rescheduled.</p> <p><b>Communications – Social Media training and handling the press</b> Officers are aiming to provide guidance by Autumn 2022.</p> <p><b><u>Training/Development associated with Member Champion Roles</u></b> During the review of Member Champion arrangements, the Fire Authority agreed for a role profile to be developed between the Champion and Lead Officer. All Champions will meet with their lead officer to establish the training and development requirements for their roles and opportunities will be arranged accordingly.</p> <p>Note: Democratic Services will liaise directly with individual Members regarding individual PDR training requests.</p>	<p><b><u>Training/Development associated with Committees</u></b></p> <p>Dates to be arranged as part of the Committee timetable if required:-</p> <p><b>Governance and Constitution Committee:</b> Briefings when required</p> <p><b>Performance and Overview Committee:</b> Briefings when required</p> <p><b>Brigade Manager Pay and Performance Committee and Staffing Committee:</b> Briefings when required</p> <p><b>Estates and Property Committee:</b> Briefings when required</p> <p><b>Joint Consultative Committee:</b> Briefings when required</p> <p><b>Audit Committee:</b> TBC</p>
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**Cheshire**  
Fire & Rescue Service

# **MEMBER DEVELOPMENT PROGRAMME 2023/24**



**MEMBER DEVELOPMENT PROGRAMME**  
**2023/2024**

DATE	EVENT	SUBJECT	OBJECTIVE	NOTES
<b>2023</b>				
6 July	Webinar, Teams Session (mandatory)	External Audit Training	Grant Thornton representatives will provide training on external audit functions within Cheshire Fire and Rescue Service	All Members event
7 July	Planning Day	Medium Term Financial Plan Update  Development of Community Risk Management Plan 2024-28  PESTELO  Community Risk Model Presentation	To engage with Members on the development of the future direction of the Service	All Members event
14 July	Induction Session – Safety Central, Lymm	Initial welcome and induction session hosted by the Chief Fire Officer/Chief Executive:  Welcome and overview of Cheshire Fire and Rescue Service  Core functions of the Fire Authority and overview of the Constitution	To provide an overview of Cheshire Fire and Rescue Service and introduce new Members to the Service Leadership Team.  To provide an overview of the Fire Authority and the roles/responsibilities of new Members.	For new Members



21 July	Webinar, Teams Session (mandatory)	Internal Audit Training	Merseyside Internal Audit Agency (MIAA) representatives will provide training on the internal audit processes within Cheshire Fire and Rescue Service.	All Members event
28 <sup>th</sup> July (TBC)	Planning Day	Medium Term Financial Plan Update  Community Risk Management Plan Update	To engage with Members on the development of the future direction of the Service	All Members event
8 September	Planning Day	Medium Term Financial Plan Update  Community Risk Management Plan Update	To engage with Members on the development of the future direction of the Service	All Members event
21 September	Webinar, Teams Session	Equality, Diversity and Inclusion	To provide an overview on equality, diversity and inclusion in the Service.	All Members event
29 September	Visit Training Centre, Sadler Road	Day in the Life of a Firefighter	To visit the Service's Training Centre and actively engage in the activities undertaken by firefighters including: the wearing a breathing apparatus and using cutting equipment.  The tour will also include a detailed view of the command training facility	All Members event
October (TBC)	Visit	Safety Central	To visit the purpose-built facility dedicated to public safety – to learn how to stay safe by experiencing a range of hazards in realistic learning zones that simulate the environments in which injury and harm are most likely to occur	All Members event

October (TBC)	Teams Session	Strategic Risk Register Overview	To provide an overview of the corporate risk register and risk management process of the Service.	All Members event
October/ November (TBC)	Webinar, Teams Session	Fire Risks associated with Electric Vehicles	To provide an insight into the risks associated with electric vehicles and how fires involving these vehicles are dealt with.	All Members event
10 <sup>th</sup> November	Planning Day	Medium Term Financial Plan Update  Community Risk Management Plan Update	To provide an update on the Community Risk Management Plan and 2023/24 Budget	All Members event
November (TBC)	Visit	North West Fire Control	To observe the call arrangements for the Service provided by North West Fire Control	All Members event
<b>2024</b>				
12 <sup>th</sup> January	Planning Day	Medium Term Financial Plan Update and Treasury Management  Scrutiny of Business Cases/Budget Bids  Community Risk Management Plan Consultation	Presentation on the Medium Term Financial Plan including business cases and budget bids for growth and efficiency items. Draft Capital programme and reserve position and Community Risk Management Plan Consultation.	All Members event
29 <sup>th</sup> March (TBC)	Planning Day		To engage with Members on the development of the future direction of the Service	All Members event

**Other training and development sessions for 2023/24:**

**Tour of local fire station** – a tour of your local fire station can be arranged upon request. If you are interested in visiting any of Cheshire’s fire station, please contact Democratic Services.

**IT Training** – Various Microsoft courses are running throughout the year. The dates for these meetings are available upon request.

**Budget Bid Approvals** – visits and Teams sessions will be available throughout the year for Members to have sight on the outcomes of the Budget Bids which have been approved. Examples include Rapid Response Rescue Units and Wildfire capabilities.

**HR** – A webinar on the human resources policies and Steps Framework will be arranged.

<u>Training/Development from Personal Development Reviews:</u>	<u>Training/Development associated with Committees</u>
<b>To be included in the MD programme for 2023/24:</b>	Dates to be arranged as part of the Committee timetable if required:-
<b>Visits – Fire Stations</b>	<b>Governance and Constitution Committee:</b>
<b>Communications – Social Media training and handling the press</b>	Briefings when required
Officers are aiming to provide guidance by Autumn 2023.	<b>Audit Committee:</b>
<b><u>Training/Development associated with Member Champion</u></b>	Internal and External Audit training
<b><u>Roles</u></b>	<b>Performance and Overview Committee:</b>
During the review of Member Champion arrangements, the Fire Authority agreed for a role profile to be developed between the Champion and Lead Officer. All Champions will meet with their lead officer to establish the training and development requirements for their roles and opportunities will be arranged accordingly.	Briefings when required
Note: Democratic Services will liaise directly with individual Members regarding individual PDR training requests.	<b>Brigade Manager Pay and Performance Committee and Staffing Committee:</b>
	Briefings when required
	<b>Estates and Property Committee:</b>
	Briefings when required
	<b>Joint Consultative Committee:</b>
	Briefings when required

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## CHESHIRE FIRE AUTHORITY

**MEETING OF:** AUDIT COMMITTEE  
**DATE:** 19<sup>TH</sup> APRIL 2023  
**REPORT OF:** DIRECTOR OF GOVERNANCE  
**AUTHOR:** ANDREW LEADBETTER

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**SUBJECT:** RESPONSIBILITIES OF AUDIT COMMITTEE (AND ANCILLARY MATTERS)

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### Purpose of Report

1. To allow Members to consider:

Proposed broader responsibilities of the Audit Committee and certain ancillary matters, e.g. training requirements; and

Associated changes to the wider arrangements of the Fire Authority, with a view to making recommendations to the Governance and Constitution Committee.

### Recommended: That Members

- [1] Confirm that they are satisfied with the description of the role of the Audit Committee and the approach to the handling of key documents/decisions; and
- [2] Make recommendations to Governance and Constitution Committee concerning the following matters: Purpose; Responsibilities; Membership (including status of Independent Audit Committee Member); Attendance; Training; and Meeting Frequency and Outputs (noting the changes to the wider arrangements of the Fire Authority, e.g. risk management).
- [3] Note the changes to the Constitution that would be required if the responsibilities of Audit Committee are adopted as set out in this report.

### Background

2. The Audit Committee first met in November 2022. It decided that officers should 'submit a report reviewing the responsibilities of existing committee arrangements and provide proposals/options to the Governance and Constitution Committee.' The current responsibilities of the Audit Committee are attached to this report as **Appendix 1**.

3. Since then an informal discussion has taken place involving officers and members of the Audit Committee. This was framed by reference to 'CIPFA's *Position Statement: Audit Committee in Local Authorities and Police 2022*' (the CIPFA Position Statement) which is attached to this report as **Appendix 2**. Members of this Committee indicated that they were amenable to an expansion of its responsibilities. Some other Members of the Fire Authority have also been informally canvassed for their views and did not express any concerns about the potential impact on other decision-making bodies if the Audit Committee's responsibilities were expanded.

## Information

### Role of Audit Committee

4. The CIPFA guidance 'Audit committees: practical guidance for local authorities and police – 2022 edition' (the Guidance) is a really useful document and will undoubtedly be referred to in future meetings of the Committee, e.g. to consider an evaluation methodology to determine its effectiveness. However, some of the advice in the Guidance does seem to conflict with what occurs in practice at a number of local authorities. It states:

*Currently, some authorities have delegated decisions such as the approval of the financial statements to the audit committee. This takes audit beyond its advisory role.*

5. The Guidance goes on to say, *CIPFA recommends that the audit committee remains an advisory committee and does not have delegated powers.*
6. Officers have met with External and Internal Audit colleagues and they have been very helpful in sharing their experience of how audit committees function in other local authority settings. With the benefit of this information officers believe that the Audit Committee should deal with a number of key documents/decisions that have typically been considered/taken by the Fire Authority.
7. In recent years the following items have been considered by the Fire Authority:
  - a. External Audit Plan
  - b. Internal Audit Plan
  - c. External Audit Findings Report
  - d. Final Accounts and Annual Governance Statement
  - e. External Auditor's Annual Report
8. The following paragraphs describe how officers envisage these key items would be dealt with if Audit Committee's responsibilities are broadened:

Items a. and b. (paragraph 7) will be considered by the Audit Committee and the Fire Authority this year (prior to the delegation being in place), but in future years they will only be considered by the Audit Committee.

Items c. and d. (paragraph 7) will no longer be considered by the Fire Authority

Item e. (paragraph 7) will be considered by the Audit Committee before the Fire Authority receives the report. This will be the only key item that will be dealt with by the Fire Authority.

9. As the Audit Committee is expected to have a strategic overview of risk the Risk Management Board will no longer take place in its current format. It will be removed from the list of Member bodies. However, officers will continue to meet formally to discuss risk, probably quarterly.
10. The Audit Committee is expected to fulfil the responsibilities that typically were the domain of the Closure of Accounts Committee (until now the Performance and Overview Committee).
11. It is understood that Performance and Overview Committee will continue to consider reports from His Majesty's Inspectorate of Constabulary and Fire & Rescue Services and monitor progress against any recommended actions. However, Audit Committee will consider any aspects of such reports that relate to the areas within its responsibility.

#### Responsibilities of Audit Committee and Ancillary Matters

12. Officers believe that it would be helpful to describe the Audit Committee arrangements in a similar way to those of the Pension Board, i.e. in addition to setting out the responsibilities, there should be additional sections covering: Purpose; Membership; Attendance; Training; and Meeting Frequency and Outputs.

#### Purpose

13. Page 2 of the CIPFA Position Statement includes a section which sets out the purpose of an audit committee. The purpose of the Audit Committee could be summarised as:

***To provide an independent high-level focus on the adequacy of governance, risk and control arrangements.***

#### Responsibilities

14. Taking into account the various discussions that have taken place involving Members, auditors and officers, rather than agonising over the drafting of the responsibilities of the Audit Committee, it is suggested that the language and descriptions contained in the CIPFA Position Statement are adopted. These are reproduced below:

## Core functions

The core functions of the audit committee are to provide oversight of a range of core governance and accountability arrangements, responses to the recommendations of assurance providers and helping to ensure robust arrangements are maintained.

The specific responsibilities include:

### Maintenance of governance, risk and control arrangements

- Support a comprehensive understanding of governance across the organisation and among all those charged with governance, fulfilling the principles of good governance.
- Consider the effectiveness of the authority's risk management arrangements. It should understand the risk profile of the organisation and seek assurances that active arrangements are in place on risk-related issues, for both the body and its collaborative arrangements.
- Monitor the effectiveness of the system of internal control, including arrangements for financial management, ensuring value for money, supporting standards and ethics and managing the authority's exposure to the risks of fraud and corruption.

### Financial and governance reporting

- Be satisfied that the authority's accountability statements, including the annual governance statement, properly reflect the risk environment, and any actions required to improve it, and demonstrate how governance supports the achievement of the authority's objectives.
- Support the maintenance of effective arrangements for financial reporting and review the statutory statements of account and any reports that accompany them.

### Establishing appropriate and effective arrangements for audit and assurance

- Consider the arrangements in place to secure adequate assurance across the body's full range of operations and collaborations with other entities.
- In relation to the authority's internal audit functions:
  - oversee its independence, objectivity, performance and conformance to professional standards
  - support effective arrangements for internal audit
  - promote the effective use of internal audit within the assurance framework.
- Consider the opinion, reports and recommendations of external audit and inspection agencies and their implications for governance, risk management or control, and monitor management action in response to the issues raised by external audit.
- Contribute to the operation of efficient and effective external audit arrangements, supporting the independence of auditors and promoting audit quality.
- Support effective relationships between all providers of assurance, audits and inspections, and the organisation, encouraging openness to challenge, review and accountability.



## Membership

15. Whilst this has previously been settled; the Audit Committee is comprised of four elected Members and one Independent Audit Committee Member, the CIPFA Position Statement does recommend that consideration should be given to the inclusion of two co-opted independent audit committee members. However, the CIPFA Position Statement indicates that the Audit Committee should not be large. Members indicated that they were comfortable with one independent audit committee member at this point.
16. Given the recommendation in the CIPFA Position Statement it would seem appropriate to make the independent audit committee member a co-opted member; to date the appointment has been expressed as being an advisory role. A co-opted independent audit committee member would have an enhanced status, e.g. a right to vote in the majority of instances where a vote was necessary. The following paragraphs summarises the membership situation, including co-option of the Independent Audit Committee Member.

### ***Membership***

***Four elected Members drawn from the membership of the Governance and Constitution Committee (appointed in political proportion). Plus one co-opted Independent Audit Committee Member.***

***The Chair of the Audit Committee will be one of the four elected Members.***

## Attendance

17. It is important that the Audit Committee has relevant officers and advisers in attendance. To emphasise this, the following list could be adopted.

### ***Attendees***

***In addition to the Audit Committee members, the individuals fulfilling the following roles will be expected to attend each meeting of the Audit Committee:***

- ***Chief Fire Officer and Chief Executive, or Deputy Chief Fire Officer, or Assistant Chief Fire Officer***
- ***Treasurer/Section 151 Officer and/or Head of Finance (or similar role(s))***
- ***Monitoring Officer***
- ***Internal Audit representative***
- ***External Audit representative***
- ***Officer responsible for risk management***

***Other officers can be required to attend upon request from the Committee.***

### Training

18. CIPFA Position Statement states, *While expertise in the area within the remit of the committee is very helpful, the attitude of committee members and willingness to have appropriate training are of equal importance.*
19. There are other references to training in the Guidance. In view of this the following requirement seems apt.

### ***Training***

***All members of the Audit Committee are expected to undertake training. The Treasurer/Section 151 Officer will, in consultation with the External Auditor and Internal Auditor, prepare a training plan which will be approved by the Audit Committee. The Treasurer/Section 151 Officer will secure delivery of the training plan.***

### Meeting Frequency and Outputs

20. The CIPFA Position Statement states that the Audit Committee: *should meet regularly, at least four times a year and report annually on how the committee has complied with this position statement, discharged its responsibilities, and include an assessment of performance.* It also states that the committee *should evaluate its impact and identify areas of improvement.* With these requirements in mind it is suggested that the following paragraph should be included in the description of the Committee:

### ***Meeting Frequency and Outputs***

***The Audit Committee must meet regularly and in any event no less than four times a year. The timing of meetings will be co-ordinated taking into account various reporting requirements.***

***The Audit Committee must prepare an annual report, which will include an evaluation of its impact.***

## Changes to the Constitution

21. The following changes have been prepared on the basis that Members approve the changes to the responsibilities of Audit Committee.

22. Responsibilities of the Fire Authority

3.20	Remove	Considers External Audit Findings and Value for Money Conclusion report (including approval of Audit Arrangements and Fees).
	Insert	Considers External Auditor's Annual Report.
3.23	Amend	Remove reference to Risk Management Board and insert Audit Committee.
List of Plans etc.	Remove	External Audit Plan and Internal Audit Strategy

23. Responsibilities of Performance and Overview Committee

3.30	Remove	Act as Closure of Accounts Committee.
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24. Responsibilities of Governance and Constitution Committee

3.45	Add Wording (in brackets)	Secures appropriate corporate governance arrangements (with the assistance of Audit Committee) and monitors them.
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25. Risk Management Board

3.87 to 3.91	Remove	All references to Risk Management Board
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## **Financial Implications**

26. There are likely to be some additional costs associated with compliance with the CIPFA Position Statement, e.g. the required training might need to be delivered by an external provider.

## **Legal Implications**

27. It is believed that the arrangements described in the report comply with the legal framework concerned with audit. However, the Audit Committee will consider and help refine the arrangements as its work develops.

## **Equality and Diversity Implications**

28. There are no equality and diversity implications arising from this report.

## **Environmental Implications**

29. There are no environmental implications arising from this report.

**CONTACT: DONNA LINTON, GOVERNANCE AND CORPORATE PLANNING  
MANAGER - TEL [01606] 868804**

## **APPENDIX 1**

### **Purpose of the Committee**

The responsibilities of the Committee are set out below:

To monitor the adequacy and effectiveness of the external audit of the Authority's services and functions and to:

- I. Approve the nature and scope of the external audit of the Authority's services and functions;
- II. Consider external audit reports;
- III. Monitor the Authority's response to the external auditor's findings and the implementation of external audit recommendations.

To monitor the adequacy and effectiveness of the internal audit arrangements and to:

- I. Approve the annual Internal Audit Plan;
- II. Monitor progress against the Plan through the receipt of periodic progress reports and an annual Internal Audit Report;
- III. Consider any internal audit that provides less than substantial assurance and/or includes any high or critical risk ratings;
- IV. Monitor the response to Internal Audit Reports and the implementation of recommendations.

## APPENDIX 2

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### CIPFA's Position Statement: Audit Committees in Local Authorities and Police 2022

#### Scope

This position statement includes all principal local authorities in the UK, corporate joint committees in Wales, the audit committees for PCCs and chief constables in England and Wales, PCCFRAs and the audit committees of fire and rescue authorities in England and Wales.

The statement sets out the purpose, model, core functions and membership of the audit committee. Where specific legislation exists (the Local Government & Elections (Wales) Act 2021 and the Cities and Local Government Devolution Act 2016), it should supplement the requirements of that legislation.

#### Status of the position statement

The statement represents CIPFA's view on the audit committee practice and principles that local government bodies in the UK should adopt. It has been prepared in consultation with sector representatives.

CIPFA expects that all local government bodies should make their best efforts to adopt the principles, aiming for effective audit committee arrangements. This will enable those bodies to meet their statutory responsibilities for governance and internal control arrangements, financial management, financial reporting and internal audit.

The 2022 edition of the position statement replaces the 2018 edition.

**The Department for Levelling Up, Housing and Communities and the Home Office support this guidance.**

## CIPFA's Position Statement 2022: Audit committees in local authorities and police

### Purpose of the audit committee

Audit committees are a key component of an authority's governance framework. Their purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. The committee's role in ensuring that there is sufficient assurance over governance risk and control gives greater confidence to all those charged with governance that those arrangements are effective.

In a local authority the full council is the body charged with governance. The audit committee may be delegated some governance responsibilities but will be accountable to full council. In policing, the police and crime commissioner (PCC) and chief constable are both corporations sole, and thus are the individuals charged with governance.

The committee has oversight of both internal and external audit together with the financial and governance reports, helping to ensure that there are adequate arrangements in place for both internal challenge and public accountability.

### Independent and effective model

The audit committee should be established so that it is independent of executive decision making and able to provide objective oversight. It is an advisory committee that has sufficient importance in the authority so that its recommendations and opinions carry weight and have influence with the leadership team and those charged with governance.

The committee should:

- be directly accountable to the authority's governing body or the PCC and chief constable
- in local authorities, be independent of both the executive and the scrutiny functions
- in police bodies, be independent of the executive or operational responsibilities of the PCC or chief constable
- have rights of access to and constructive engagement with other committees/functions, for example scrutiny and service committees, corporate risk management boards and other strategic groups
- have rights to request reports and seek assurances from relevant officers
- be of an appropriate size to operate as a cadre of experienced, trained committee members. Large committees should be avoided.

The audit committees of the PCC and chief constable should follow the requirements set out in the Home Office Financial Management Code of Practice and be made up of co-opted independent members.

The audit committees of local authorities should include co-opted independent members in accordance with the appropriate legislation.

Where there is no legislative direction to include co-opted independent members, CIPFA recommends that each authority audit committee should include at least two co-opted independent members to provide appropriate technical expertise.

### Core functions

The core functions of the audit committee are to provide oversight of a range of core governance and accountability arrangements, responses to the recommendations of assurance providers and helping to ensure robust arrangements are maintained.

The specific responsibilities include:

#### Maintenance of governance, risk and control arrangements

- Support a comprehensive understanding of governance across the organisation and among all those charged with governance, fulfilling the principles of good governance.
- Consider the effectiveness of the authority's risk management arrangements. It should understand the risk profile of the organisation and seek assurances that active arrangements are in place on risk-related issues, for both the body and its collaborative arrangements.
- Monitor the effectiveness of the system of internal control, including arrangements for financial management, ensuring value for money, supporting standards and ethics and managing the authority's exposure to the risks of fraud and corruption.

#### Financial and governance reporting

- Be satisfied that the authority's accountability statements, including the annual governance statement, properly reflect the risk environment, and any actions required to improve it, and demonstrate how governance supports the achievement of the authority's objectives.
- Support the maintenance of effective arrangements for financial reporting and review the statutory statements of account and any reports that accompany them.

#### Establishing appropriate and effective arrangements for audit and assurance

- Consider the arrangements in place to secure adequate assurance across the body's full range of operations and collaborations with other entities.
- In relation to the authority's internal audit functions:



- oversee its independence, objectivity, performance and conformance to professional standards
- support effective arrangements for internal audit
- promote the effective use of internal audit within the assurance framework.
- Consider the opinion, reports and recommendations of external audit and inspection agencies and their implications for governance, risk management or control, and monitor management action in response to the issues raised by external audit.
- Contribute to the operation of efficient and effective external audit arrangements, supporting the independence of auditors and promoting audit quality.
- Support effective relationships between all providers of assurance, audits and inspections, and the organisation, encouraging openness to challenge, review and accountability.

#### Audit committee membership

To provide the level of expertise and understanding required of the committee, and to have an appropriate level of influence within the authority, the members of the committee will need to be of high calibre. When selecting elected representatives to be on the committee or when co-opting independent members, aptitude should be considered alongside relevant knowledge, skills and experience.

Characteristics of audit committee membership:

- A membership that is trained to fulfil their role so that members are objective, have an inquiring and independent approach, and are knowledgeable.
- A membership that promotes good governance principles, identifying ways that better governance arrangement can help achieve the organisation's objectives.
- A strong, independently minded chair, displaying a depth of knowledge, skills, and interest. There are many personal skills needed to be an effective chair, but key to these are:
  - promoting apolitical open discussion
  - managing meetings to cover all business and encouraging a candid approach from all participants
  - maintaining the focus of the committee on matters of greatest priority.
- Willingness to operate in an apolitical manner.

- Unbiased attitudes – treating auditors, the executive and management fairly.
- The ability to challenge the executive and senior managers when required.
- Knowledge, expertise and interest in the work of the committee.

While expertise in the areas within the remit of the committee is very helpful, the attitude of committee members and willingness to have appropriate training are of equal importance.

The appointment of co-opted independent members on the committee should consider the overall knowledge and expertise of the existing members.

### Engagement and outputs

The audit committee should be established and supported to enable it to address the full range of responsibilities within its terms of reference and to generate planned outputs.

To discharge its responsibilities effectively, the committee should:

- meet regularly, at least four times a year, and have a clear policy on those items to be considered in private and those to be considered in public
- be able to meet privately and separately with the external auditor and with the head of internal audit
- include, as regular attendees, the chief finance officer(s), the chief executive, the head of internal audit and the appointed external auditor; other attendees may include the monitoring officer and the head of resources (where such a post exists). These officers should also be able to access the committee members, or the chair, as required
- have the right to call on any other officers or agencies of the authority as required; police audit committees should recognise the independence of the chief constable in relation to operational policing matters
- support transparency, reporting regularly on its work to those charged with governance
- report annually on how the committee has complied with the position statement, discharged its responsibilities, and include an assessment of its performance. The report should be available to the public.

### Impact

As a non-executive body, the influence of the audit committee depends not only on the effective performance of its role, but also on its engagement with the leadership team and those charged with governance.

The committee should evaluate its impact and identify areas for improvement.

## CHESHIRE FIRE AUTHORITY

**MEETING OF:** GOVERNANCE AND CONSTITUTION COMMITTEE  
**DATE:** 19<sup>TH</sup> APRIL 2023  
**REPORT OF:** DIRECTOR OF GOVERNANCE  
**AUTHOR:** ANDREW LEADBETTER

---

**SUBJECT:** MEMBER CHAMPIONS ARRANGEMENTS

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### Purpose of Report

1. To allow Members to consider the Member Champions arrangements and make a recommendation to the Fire Authority.

### Recommended: That Members

- [1] consider the information in the report with a view to making a recommendation to the Fire Authority about the Member Champions arrangements for 2023-24.

### Background

2. The Fire Authority decided, at its meeting on 10th February 2021, that the Governance and Constitution Committee should complete a review of the Member Champion roles, following the observations of the Independent Reviewer made as a result of their review of the Members' Allowances Scheme.
3. Members of the committee had an informal discussion, prior to approving the process and indicative timeline of the Member Champion review on 10<sup>th</sup> November 2021. The following observations were noted:
  - Not clear why there are so many Member Champion roles
  - Need to clarify expectations
  - Must be quantifiable benefit or the roles can be removed
  - Requirement for some kind of annual report
  - Impact of Covid-19 should not be ignored.
4. All Members received an update on progress with the review at the Members' Planning Day on 14th January 2022.
5. The Committee decided at its meeting on 30<sup>th</sup> March 2022 to recommend to the Fire Authority that it continue with existing Member Champion

arrangements for 2022-23 with the introduction of the requirements outlined in the report (reproduced below);

*It is intended that in addition to the Member Champion role description which is set out in paragraphs 6.32 to 6.34 of the Constitution, a specific role profile will be created for each member champion role. The member champion role profiles will provide:*

- *An overview of each role;*
- *Lead officer contact details;*
- *Activities associated with the role such as meeting and event attendance;*
- *Training and development opportunities; and*
- *How the activities of the champion will be communicated.*

*Democratic Services will create a template role profile for lead officers and Member Champions to complete early in the municipal year 2022-23.*

*The intention would be to submit a report to the Governance and Constitution Committee in April 2023 to consider progress and determine whether any further improvements could be made to the Member Champion arrangements. At that point the Committee could make further recommendations to the Fire Authority in relation to Member Champions for 2023-24.*

## **Information**

6. When the Member Champions for 2022-23 were appointed the respective Lead Officers allocated to each Member Champion were asked to meet with the Member Champions with a view to completing a role profile. For the benefit of any Member that has not seen it previously the role profile format is attached to this report as Appendix 1.
7. The vast majority of role profiles were completed, providing a level of focus for the activities of the Members Champions and Lead Officers. However, as previously noted the level of engagement differs across the Member Champion roles.
8. Officers believe that the Member Champion arrangements have developed during this municipal year, but that there remains work to do to ensure that all Member Champion roles are effective and add value. For now, officers recommend that the current list of Member Champion roles is maintained. However, an in-year review of the role profiles should be undertaken by a small group of Members. Alternatively, the role profiles could be shared with Members at a Members' Planning Day.

## **Financial Implications**

9. There are currently 18 Members appointed to a Member Champion role. Member Champions receive a special responsibility allowance which currently stands at £577.94. The funding for Member Champion roles is met through existing budgets. It should be noted that many Member Champions do not receive this allowance, because they already receive another special responsibility allowance, which is higher than the Member Champion allowance and only the higher allowance is paid.

## **Legal Implications**

10. There is no legal requirement to appoint Member Champions.

## **Equality and Diversity Implications**

11. There are no equality and diversity implications associated with this report.

## **Environmental Implications**

12. There are no environmental implications associated with the=is report.

**CONTACT: DONNA LINTON, GOVERNANCE AND CORPORATE PLANNING  
MANAGER  
TEL [01606] 868804  
BACKGROUND PAPERS: NONE**

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## ROLE PROFILE

<b>Member Champion Role:</b>	
<b>Lead Officer/s:</b>	
<b>Contact details:</b>	<i>Please include email and phone number of all lead officers</i>
<b>Meeting</b>	<i>Please state how often you intend to meet with the lead officer e.g., every quarter, bi-monthly etc.</i>
<b>Summary of role</b>	<i>Please include a short summary stating the purpose of the Champion role</i>
<b>Activities associated with role</b>	<i>Please include activities you would be required to complete as part of your champion role and how often they occur. This could include meeting attendance, chairing responsibilities, attendance at events.</i>
<b>Training and Development</b>	<i>Please state the knowledge, skills and behaviours required as part of the Champion role.</i>  <i>Note – training and development activities can also be requested during the Members' Personal Development Reviews</i>
<b>Communication of Champion work</b>	<i>How do you intend to communicate your work to the Fire Authority? This could include an electronic briefing sheet, a short presentation at a Member Planning Day meeting, a short statement contained in an annual report submitted to the Fire Authority etc.</i>

Please submitted your completed role profiles to [Emilie Salkeld](#)

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## CHESHIRE FIRE AUTHORITY

**MEETING OF:** GOVERNANCE AND CONSTITUTION COMMITTEE  
**DATE:** 19<sup>TH</sup> APRIL 2023  
**REPORT OF:** DIRECTOR OF GOVERNANCE  
**AUTHOR:** ANDREW LEADBETTER

---

**SUBJECT:** REVIEW OF MEMBERS' CODE OF CONDUCT

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### Purpose of Report

1. To allow Members to consider whether there should be any changes to the Members' Code of Conduct (the Code).

### Recommended: That Members

- [1] Consider the Members' Code of Conduct and determine whether any changes need to be recommended to the Fire Authority.

### Background

2. The Code was adopted by the Fire Authority in December 2021. It is almost entirely based on the Local Government Association's Model Councillor Code of Conduct 2020 (the Model Code).
3. The constituent authorities have all adopted Members' codes of conduct that are closely based on the Model Code. This provides a consistency of approach that was missing before the Model Code was created in 2020.

### Information

4. The Code is attached to this report as Appendix 1.
5. As it is now nearly 18 months since the Code was adopted it seems appropriate to consider whether it needs to be updated/changed.
6. The Model Code has not been updated since it was published. Nor has any further guidance been issued by the Local Government Association since the Code was adopted by the Fire Authority. In addition, it does not appear that the constituent authorities have made changes to their Members' codes since they were adopted.
7. There have been no complaints about Members since the Code was adopted.

8. In light of the above, officers believe that the Code is fit for purpose and does not require any substantive change at this point. However, if the Independent Audit Committee Member becomes a co-opted member of the Audit Committee, a minor change to the 'Definitions' section of the Code should be made.

9. Members can see the current wording in Appendix 1. It is suggested that the Note under paragraph 1) is altered so that it reads:

*The Fire Authority has a co-opted member (the Independent Audit Committee Member) and an independent non-elected member who has an advisory role and is not co-opted. The co-opted member is subject to this Code. The independent non-elected member is expected to act within the spirit of this Code.*

10. The legal definition of co-opted member appears in the Legal Implications section.

## **Financial Implications**

11. There are no financial implications arising from this report.

## **Legal Implications**

12. A co-opted member is defined in the Section 27(4) of the Localism Act as "a person who is not a member of the authority but who

- a) is a member of any committee or sub-committee of the authority, or;
- b) is a member of, and represents the authority on, any joint committee or joint sub-committee of the authority;

and who is entitled to vote on any question that falls to be decided at any meeting of that committee or sub-committee."

## **Equality and Diversity Implications**

13. There are none.

## **Environmental Implications**

14. There are none.

**CONTACT: DONNA LINTON, CLEMONDS HEY, WINSFORD**

**TEL [01606] 868804**

**BACKGROUND PAPERS: NONE**

## **SECTION 8 - CHESHIRE FIRE AUTHORITY: MEMBERS' CODE OF CONDUCT**

### **1. INTRODUCTION**

This Code of Conduct is based on the Local Government Association's Model Councillor Code of Conduct 2020. It contains statements made by a Member of the Fire Authority that is subject to this Code of Conduct. It was adopted by Cheshire Fire Authority on 8<sup>th</sup> December 2021.

Guidance about Member conduct can be found in the LGA's Model Councillor Code of Conduct 2020 and in separate, more detailed, Guidance issued by the LGA. Amongst other things the guidance explains when the Code of Conduct applies.

### **2. DEFINITIONS**

For the purpose of this Code of Conduct:

- 1) References to "councillor" means a member or co-opted member of the Fire Authority.

Note: The Fire Authority does not have any co-opted members. However, it does have an independent non-elected member. That member has no right to vote, but is expected to act within the spirit of this Code of Conduct.

- 2) References to "local authority" or "council" means Cheshire Fire Authority and/or Cheshire Fire and Rescue Service.

### **3. STATEMENTS MADE BY FIRE AUTHORITY MEMBERS**

#### **General Principles of Conduct**

I am aware of the Seven Principles of Public Life (which can be found at Appendix A to this Code of Conduct) which I will uphold. I make the following statements concerned with General Principles of Conduct that are built upon the Seven Principles:

In accordance with the public trust placed in me, on all occasions:

- I act with integrity and honesty
- I act lawfully
- I treat all persons fairly and with respect; and
- I lead by example and act in a way that secures public confidence in the role of councillor

In undertaking my role:

- I impartially exercise my responsibilities in the interests of the local community
- I do not improperly seek to confer an advantage, or disadvantage, on any person
- I avoid conflicts of interest
- I exercise reasonable care and diligence; and
- I ensure that public resources are used prudently in accordance with my local authority's requirements and in the public interest.

### **Standards of Conduct**

#### **1. *Respect***

As a councillor:

- 1.1 I treat other councillors and members of the public with respect.
- 1.2 I treat local authority employees and representatives of partner organisations and those volunteering for the local authority with respect and respect the role they play.

#### **2. *Bullying, harassment and discrimination***

As a councillor:

- 2.1 I do not bully any person.
- 2.2 I do not harass any person.
- 2.3 I promote equalities and do not discriminate unlawfully against any person.

#### **3. *Impartially of officers of the council***

As a councillor:

- 3.1 I do not compromise, or attempt to compromise, the impartiality of anyone who works for, or on behalf of, the local authority.

#### **4. *Confidentiality and access to information***

As a councillor:

- 4.1 I do not disclose information:
  - a) given to me in confidence by anyone
  - b) acquired by me which I believe, or ought reasonably to be aware, is of a confidential nature, unless
    - i. I have received the consent of a person authorised to give it;
    - ii. I am required by law to do so;
    - iii. The disclosure is made to a third party for the purpose of obtaining professional legal advice provided that the third party agrees not to disclose the information to any other person; or

iv. the disclosure is:

1. reasonable and in the public interest; and
2. made in good faith and in compliance with the reasonable requirements of the local authority; and
3. I have consulted the Monitoring Officer prior to its release.

4.2 I do not improperly use knowledge gained solely as a result of my role as a councillor for the advancement of myself, my friends, my family members, my employer or my business interests.

4.3 I do not prevent anyone from getting information that they are entitled to by law.

5. ***Disrepute***

As a councillor:

5.1 I do not bring my role or local authority into disrepute.

6. ***Use of position***

As a councillor:

6.1 I do not use, or attempt to use, my position improperly to the advantage or disadvantage of myself or anyone else.

7. ***Use of local authority resources and facilities***

As a councillor:

7.1 I do not misuse council resources.

7.2 I will, when using the resources of the local authority or authorising their use by others:

- a) act in accordance with the local authority's requirements; and
- b) ensure that such resources are not used for political purposes unless that use could reasonably be regarded as likely to facilitate, or be conducive to, the discharge of the functions of the local authority or of the office to which I have been elected or appointed.

8. ***Complying with the Code of Conduct***

As a councillor:

8.1 I undertake Code of Conduct training provided by my local authority.

8.2 I cooperate with any Code of Conduct investigation and/or determination.

8.3 I do not intimidate or attempt to intimidate any person who is likely to be involved with the administration or any investigation or proceedings.

8.4 I comply with any sanction imposed on me following a finding that I have breached the Code of Conduct.

9. **Interests**

As a councillor:

9.1 I register and disclose my interests.

10. **Gifts and Hospitality**

As a councillor:

10.1 I do not accept gifts or hospitality, irrespective of estimated value, which could give rise to real or substantive personal gain or reasonable suspicion of influence on my part to show favour from persons seeking to acquire, develop or do business with the local authority or from persons who may apply to the local authority for any permission, licence or other significant advantage.

10.2 I register with the Monitoring Officer any gift or hospitality with an estimated value of at least £50 within 28 days of its receipt.

10.3 I register with the Monitoring Officer any significant gift or hospitality that I have been offered but have refused to accept.

## **Appendix A – The Seven Principles of Public Life**

The Principles are:

### *Selflessness*

Holders of public office should act solely in terms of the public interest.

### *Integrity*

Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must disclose and resolve any interests and relationships.

### *Objectivity*

Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

### *Accountability*

Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.

### *Openness*

Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

### *Honesty*

Holders of public office should be truthful.

### *Leadership*

Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

## **Appendix B – Registering and Declaration of Interests**

This Appendix tells me about my obligations in relation to the registering and declaration of interests.

I understand that a failure to register or disclose a Disclosable Pecuniary Interest is a criminal offence under the Localism Act 2011.

Within 28 days of becoming a member or your re-election or re-appointment to office you must register with the Monitoring Officer the interests which fall within the categories set out in **Table 1 (Disclosable Pecuniary Interests)** which are as described in “The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012”. You should also register details of your other personal interests which fall within the categories set out in **Table 2 (Other Registerable Interests)**.

“Disclosable Pecuniary Interest” means an interest of yourself, or your partner if you are aware of your partner’s interest, within the descriptions set out in Table 1 below.

“Partner” means a spouse or civil partner, or a person with whom you are living as husband or wife, or a person with whom you are living as if you are civil partners.

1. You must ensure that your register of interests is kept-up-to-date and within 28 days of becoming aware of any new interest, or any change to a registered interest, notify the Monitoring Officer.
2. A ‘sensitive interest’ is an interest which, if disclosed, could lead to the councillor, or a person connected with the councillor, being subject to violence or intimidation.
3. Where you have a ‘sensitive interest’ you must notify the Monitoring Officer with the reasons why you believe it is a sensitive interest. If the Monitoring Officer agrees they will withhold the interest from the public register.

### **Non participation in case of Disclosable Pecuniary Interest**

4. Where a matter arises at a meeting which directly relates to one of your Disclosable Pecuniary Interests as set out in **Table 1**, you must disclose the interest, not participate in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a ‘sensitive interest’, you do not have to disclose the nature of the interest, just that you have an interest. Dispensation may be granted in limited circumstances, to enable you to participate and vote on a matter in which you have a Disclosable pecuniary interest.



## Disclosure of Other Registerable Interests

5. Where a matter arises at a meeting which ***directly relates*** to the financial interest or wellbeing of one of your Other Registerable Interests (as set out in **Table 2**), you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

## Disclosure of Non-Registerable Interests

6. Where a matter arises at a meeting which directly relates to your financial interest or wellbeing (and is not a Disclosable Pecuniary Interest set out in table 1) or a financial interest or wellbeing of a relative or close associate, you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.
7. Where a matter arises at a meeting which affects –
  - a. Your own financial interest or wellbeing;
  - b. A financial interest or wellbeing of a relative or close associate; or
  - c. A financial interest or wellbeing of a body included under Other Registerable Interests as set out in Table 2

you must disclose the interest. In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied.

8. Where a matter (referred to in paragraph 7 above) affects the financial interest or wellbeing:
  - a. To a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
  - b. A reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest

You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation

If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

**Table 1 – Disclosable Pecuniary Interests**

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012.

<b>Subject</b>	<b>Description</b>
EMPLOYMENT, OFFICE, TRADE, PROFESSION OR VOCATION	Any employment, office, trade, profession or vocation carried on for profit or gain.
SPONSORSHIP	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
CONTRACTS	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council — (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged.
LAND AND PROPERTY	Any beneficial interest in land which is within the area of the council. 'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners (alone or jointly with another) a right to occupy or to receive income.
LICENCES	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer.
CORPORATE TENANCIES	Any tenancy where (to the councillor's knowledge)— (a) the landlord is the council; and (b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.
SECURITIES	Any beneficial interest in securities* of a body where— (a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and (b) either—

	(i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or (ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were.
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\* 'director' includes a member of the committee of management or an industrial and provident society.

\* 'securities' means shares, debentures, debenture stock, loan stock, bonds, units of collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

## Table 2 – Other Registerable Interests

You must register as an Other Registerable Interest:

- a) Any unpaid directorships
- b) Any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority
- c) Any body
  - i. Exercising functions of a public nature
  - ii. Directed to charitable purposes or
  - iii. One of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)

of which you are a member or in a position of general control or management

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