



**Wednesday,  
24 January 2024  
10.00 am**

**Meeting of  
Audit Committee  
Sadler Road  
Winsford  
CW7 2FQ**

Contact Officer:  
Emilie Salkeld  
Democratic Services

Cheshire Fire and Rescue Service Headquarters, Sadler Road, Winsford, Cheshire, CW7  
2FQ

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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.

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### **Access to Information**

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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**

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## **MEETING OF THE AUDIT COMMITTEE**

**WEDNESDAY, 24 JANUARY 2024**

**Time : 10.00 am**

**Lecture Theatre - Fire Service Headquarters, Sadler Road, Winsford,  
Cheshire CW7 2FQ**

### **AGENDA**

#### **Part 1 - Business to be discussed in public**

**1a Recording of Meeting**

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

**1b Apologies for Absence**

**1c Declarations of Members' Interests**

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

**1d Minutes of the Audit Committee**

To confirm as a correct record the Minutes of the meeting of the Audit Committee held on Wednesday 22<sup>nd</sup> November 2023.

(Pages 5 - 8)

**1e Action Tracker of the Audit Committee**

(Pages 9 - 10)

#### **ITEMS REQUIRING DISCUSSION / DECISION**

##### **External Audit**

**2 Update - Accounts and Annual Auditor's Report 2022-23**

(Pages 11 - 12)

**3 Annual Governance Statement - Progress Against Areas for Action 2023-24 (and 2022-23)**

(Pages 13 - 16)

##### **Internal Audit**

**4 Internal Audit Progress Report**

(Pages 17 - 26)

**5 Internal Audit Recommendations Follow Up Report**

(To Follow)

**6 National Fraud Initiative Briefing Note**

(Pages 27 - 30)

**7 Internal Audit Procurement Update**

(Verbal Report)

## **Risk Management**

### **8 Risk Management Policy (Pages 31 - 42)**

The Risk Management Policy was considered by the Service Leadership Team prior to submission to the Risk Management Group at its meeting on Wednesday 10<sup>th</sup> January 2024.

### **9 Review of the Strategic Risk Register (Pages 43 - 48)**

Audit Committee reviews the Strategic Risk Register at each meeting. A summary of the risks has been prepared.

The information included on the summary is correct as of 11<sup>th</sup> January 2024. Any changes/ updates will be provided by the Projects and Risk Officer during the meeting.



**MINUTES OF THE MEETING OF THE AUDIT COMMITTEE held on Wednesday, 22 November 2023 at Lecture Theatre - Training Centre, Sadler Road, Winsford, Cheshire CW7 2FQ at 1.00 pm**

**PRESENT:**

**Members:**

Councillor Peter Wheeler (Chair)  
Councillor Sherin Akhtar  
Councillor Rachel Bailey  
Suzanne Horrill, Independent Audit Committee Member

**Auditors:**

Charles Black, Merseyside Internal Audit Agency  
Anne-Marie Harrop, Merseyside Internal Audit Agency  
Liz Luddington, Grant Thornton

**Officers:**

Lee Shears, Deputy Chief Fire Officer  
Andrew Leadbetter, Director of Governance  
Paul Vaughan, Treasurer  
Chris Astall, Risk and Projects Officer  
Emilie Salkeld, Governance Officer

**1A RECORDING OF MEETING**

Members were reminded that the meeting would be audio recorded.

**1B APOLOGIES FOR ABSENCE**

Apologies for absence were received from Councillor Brian Gallagher.

**1C DECLARATIONS OF MEMBERS' INTERESTS**

There were no declarations of Members' interests.

**1D MINUTES OF THE AUDIT COMMITTEE**

A typographical error was pointed out on page 7. The Independent Audit Committee Member also requested that her observations relating to the risk register score and targeting be included within the minutes.

**RESOLVED:**

**Subject to minor amendments, the minutes of the Audit Committee held on Tuesday 26 September 2023 be confirmed as a correct record.**

## **1E ACTION TRACKER OF THE AUDIT COMMITTEE**

The Director of Governance and the Treasurer provided an update against each of the actions. The updates were to be included in the tracker for the next Audit Committee meeting unless the actions had been completed.

It was noted that the following actions could be closed:

26th September 2023:  
Item 6 – HR/ Payroll Review

## **2 INTERNAL AUDIT PROGRESS REPORT**

Anne-Marie Harrop, a representative from Merseyside Internal Audit Agency (MIAA), was in attendance to present the report which updated Members on the progress made against the Internal Audit Plan for 2023-24.

She advised that the report on Whistleblowing and Implementation of HMICFRS Values and Culture Recommendations was complete and was in the agenda pack. She also noted that the following reviews were in progress: Key Financial Transactional Processing Controls; IT Asset Management; and National Fraud Initiative data.

She advised that follow ups on previous recommendations and the National Fraud Initiative review would be reported at the next meeting of the Audit Committee. All projected timescales were expected to be met.

**RESOLVED: That**

**[1] the Internal Audit Progress Report be noted.**

## **3 WHISTLEBLOWING AND IMPLEMENTATION OF HMICFRS VALUE AND CULTURE RECOMMENDATIONS REVIEW ASSIGNMENT REPORT 2023-24**

Charles Black, a representative from MIAA, was in attendance to present the report which evaluated the systems and processes in place for Whistleblowing within the Service and provide assurance that a suitable plan for implementation of HMICFRS's recommendations from the Values and Culture report was in place. He noted that moderate assurance was awarded.

He highlighted the areas of good practice within the Service and explained each of the recommendations contained within the report. All recommendations had been accepted by officers and suitable management responses had been received and were contained in the report. He acknowledged that there were limitations associated with the survey, i.e., the relatively small sample size and the inability to determine whether the responses within the survey related to personal grievances and/ or general concerns rather than Whistleblowing.

Members were concerned about the report. They noted that there was a strong

preference among staff to report issues to line managers. Members discussed whether best practice would be to identify a single officer to whom whistleblowing concerns might be directed. In the case of the Service, this could be the Health, Safety and Wellbeing Manager. However, given the likelihood of line manager involvement it made sense to provide suitable training to ensure that there was sufficient awareness amongst those likely to be engaged in any whistleblowing matters.

Members recognised the importance of the whistleblowing policy and practices associated with whistleblowing. It was important that staff felt confident about the whistleblowing arrangements.

Members asked that an action be added to the Tracker with a view to a verbal update being provided at each Audit Committee meeting until all recommendations were complete.

**RESOLVED: That**

**[1] the Whistleblowing and Implementation of HMICFRS Values and Culture Recommendations Review Assignment Report 2023-24 be noted.**

**[2] an action be added to the Tracker so that the Committee would receive a verbal update about progress with the recommendations at each meeting until they were completed.**

#### **4 AUDITOR'S INTERIM ANNUAL REPORT**

Liz Luddington, a representative from Grant Thornton, introduced the report which focused on the Authority's arrangements for securing economy, efficiency, and effectiveness in its use of resources and the opinion on the Authority's statement of accounts. She explained that recommendations from the previous year were either completed or near complete and highlighted some recommendations for 2023-24 relating to the Audit Committee and Blue Light Collaboration.

She advised that as a result of delays in the valuation of the Authority's pension liability, which was a national issue, the report remained in draft and the audit opinion had not been finalised.

Members thanked the auditor for providing a comprehensive explanation. A Member queried whether any action could be taken to prevent the delay from occurring in future years. The Treasurer explained that as the delay was caused by factors outside the auditor's control, it was not clear what could be done.

Members were happy with the content of the report. It was agreed that the reasons for the delay in the completion of the report should be clearly explained in the report to the Fire Authority on 6<sup>th</sup> December 2023 when the Auditor's Interim Annual Report would be shared with all Members.

**RESOLVED: That**

**[1] the Auditor's Interim Annual Report be noted.**

Note:

The Treasurer provided an update to the Committee on progress with the tender process for securing internal audit services from when the current contract expires at the end of March 2024. The process was being run jointly with Cheshire Constabulary and would commence at the end of November 2023.





| ROLLING ACTION LOG  |  |   |                    |          |
|---------------------|--|---|--------------------|----------|
| MEETING DATE        | ITEM FOR DISCUSSION  | ACTION REQUIRED   | RESPONSIBLE PERSON | DUE DATE |
| <b>ACTIONS LIST</b> |  |   |                    |          |
| 12.07.23            | <b>Item 5 – Microsoft 365 (M365) Project Rollout Review</b>  | <p>To provide an update on the actions raised within the Microsoft 365 Project Rollout Review at the next Audit Committee meeting.</p> <p><u><b>UPDATE (22.11.23):</b></u><br/>The Director of Governance advised that an update would be given against most of the actions by the next meeting in January 2024.</p>  | AL                 | 24.01.24 |
| 26.09.23            | <b>Item 3 – Audited Statement of Accounts 2022-23 with Letter of Representation</b>  | <p>The Chair and Treasurer to sign the Statement of Accounts 2022-23 on receipt of the audit opinion. The Chair and Chief Fire Officer and Chief Executive to sign the final version of the Letter of Representation.</p> <p><u><b>UPDATE (22.11.23):</b></u><br/>The Treasurer advised that accounts were not signed by its original September deadline, and it was unlikely that they would be signed by the next Fire Authority meeting on 6<sup>th</sup> December. The External Auditor explained in the interim the continuing issues which caused the delay in signing.</p> | PV                 | 30.09.23 |
| 22.11.23            | <b>Item 3 – Whistleblowing and Implementation of HMICFRS Value and Culture Recommendation Review Assignment Report 2023-24</b> | <p>To provide a verbal update on the progress of recommendations made within the Whistleblowing and Implementation of HMICFRS Value and Culture Recommendation Review Assignment Report 2023-24 during each Audit Committee meeting.</p>  | AL                 | Ongoing  |

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## ITEM 2

### **UPDATE – ACCOUNTS AND ANNUAL AUDITOR’S REPORT 2022-23**

Members will recall that at the meeting of the Audit Committee in September 2023 a draft set of accounts was presented for approval. The accounts could not be finalised at that time because of unresolved issues relating to the valuations of the Authority’s pension liability and property. Once resolved these needed to be reflected in the accounts, with the changes needing to be agreed with the external auditor. Thereafter, the external auditor was then expected to issue his opinion. The Committee delegating the signing of the accounts to the Chair of the Committee and the Treasurer, subject to there being no other material changes.

An update was provided at the meeting in November 2023 which explained that the issues previously reported had been resolved. However, another issue in relation to the valuation of the pension liability had been identified which remained unresolved, further delaying the signing of the accounts. At that meeting the Audit Committee considered the draft Annual Auditor’s Report (AAR), which could not be finalised until the accounts were completed. The Committee approved the draft AAR for consideration at the Fire Authority meeting in December 2023, subject to resolution of the outstanding pension liability issue. As the issue remained unresolved when the Fire Authority met it authorised officers to agree the final ARR unless there was any material difference.

At the time of writing, all issues have been resolved and changes are being made to the accounts. The revised accounts will be considered by the external auditor, and it is hoped that by the time of the meeting the changes will have been agreed, the accounts will have been signed, and the auditor will have confirmed his opinion. In addition, the Letter of Representation agreed at the Committee meeting in September will hopefully also have been signed and sent to the external auditor. After that, the AAR will be agreed with the external auditor.

All of the actions described above can be completed without further reference to Members. There will have been no material changes and the delegations in place are sufficient for these matters to be satisfactorily concluded.

Whilst the delay is disappointing, it is not a cause for concern. It must be stressed that all changes to the accounts are technical in nature, do not affect the General Fund Balance and have arisen as a result of factors beyond the Authority’s control.

Paul Vaughan, Treasurer

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## CHESHIRE FIRE AUTHORITY

MEETING OF: AUDIT COMMITTEE  
DATE: 24 JANUARY 2024  
REPORT OF: TREASURER  
AUTHOR: PAUL VAUGHAN

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SUBJECT: ANNUAL GOVERNANCE STATEMENT – PROGRESS  
AGAINST AREAS FOR ACTION 2023-24 (AND 2022-23)

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### Purpose of Report

1. This report updates Members on progress against the Areas for Action contained in the Authority's Annual Governance Statement (AGS) 2023-24. It also provides further commentary about some of the Areas for Action from the 2022-23 AGS.

### Recommended: That

- [1] the report be noted; and
- [2] the Committee receives half yearly updates on progress against the Areas for Action as described in paragraph 4.

### Background

2. The Authority is required to produce an Annual Governance Statement (AGS). Each AGS contains Areas for Action.

### Information

#### Areas for Action in 2023-24 AGS

3. There were four Areas for Action. It is believed that three of the four can be closed, with the other expected to be closed by the summer of 2024.

[1] *Fire Authority – significant changes to Members post May election, training required.*

**Action:** Put in place a training and development programme for new members.

**Update:** New members have been successfully inducted and training has been delivered.

This Area for Action will be closed.

*[2] Audit Committee – embed into business as usual*

**Action:** Ensure that the Audit Committee considers appropriate matters, and Members receive sufficient training to successfully undertake their roles.

**Update:** The Audit Committee has been successfully established, considers appropriate matters and Members have received training. The Committee will produce its first annual report in April 2024 which will consider its level of effectiveness.

This Area for Action will be closed.

*[3] HMICFRS – respond to any areas of improvement.*

**Action:** Consider the results of the inspection and respond appropriately

**Update:** An action plan has been developed to deal with recommendations in the HMICFRS report. Progress against this plan will be considered at Performance and Overview Committee.

This Area for Action will be closed.

*[4] A review is underway of services delivered jointly with the Police under Blue Light Collaboration.*

**Action:** Consider the implications of the reviews and deliver the recommendations

**Update:** The majority of the reviews of the jointly delivered services are complete. The departments dealing with Corporate Communications, People and Organisational Development, Finance, Strategic Change and Information Management have been disaggregated, with the services now provided by staff employed by the Authority. The reviews concerned with Estates and Facilities, Information Technology, Legal, Procurement and Stores are all due to be considered in the near future.

The work associated with this Area for Action should be completed by the summer of 2024.

4. No formal arrangement is in place for the review of the AGS Areas for Action. It is recommended that they are reviewed twice each year; at the meeting in June (so that the results of the review may be incorporated in the following year's AGS); and the November meeting (along with the agreement of the Auditor's Annual Report). The Committee should also be satisfied that Areas for Action have all been completed. With this in mind, a section follows which is concerned with the Areas for Action in the 2022-23 AGS.

Areas for Action in 2022-23 AGS

5. There were six Areas for Action. The following Areas for Action have been closed:

[4] *The Authority has no formal Section 114 notice process in place.*

Process approved by Governance and Constitution Committee in July 2023.

[5] *The Authority's budget bid forms do not include sufficient information on options.*

The forms have been updated so that options are included, where appropriate.

[6] *The draft White Paper on Reforming Fire and Rescue Services has been released and the Authority will need to respond to it.*

A response was made within the timescale.

6. Of the three outstanding Areas for Action, two more appear to be capable of being closed. The following paragraphs provide an update.

[1] *The Authority does not have an asset management strategy in place.*

**Action:** Develop an asset management strategy

**Update:** Elements of the asset management strategy exist, e.g. a ten year plan for operational equipment and a fleet strategy. Further work is required with Estates and Facilities colleagues to develop a meaningful strategy associated with the Authority's land and buildings. Thereafter, an overarching asset management strategy will be prepared for approval by the end of Quarter 2 of 2024-25.

[2] *The Authority's budget managers require development and support in managing their budgets.*

**Action:** Work with budget managers in formal and informal setting to improve budget management.

**Update:** The development of the budget for 2023-24 using the Budget Management Board ensured that Principal Officers and Heads of Department were fully involved in budget setting, supported by the Finance Team, and this has continued into the development of the 2024-25 draft budget. The Medium-Term Financial Plan (MTFP) is a standing item on Service Leadership Team agendas in order to cement understanding and generate debate. Finance Team members meet regularly with budget managers to review departmental budgetary positions and regular budget monitoring reports are provided to Performance and Overview Committee.

It is considered that this is now business as usual for officers and therefore this Area for Action could be closed. The Finance Departmental Plan will reflect the need for ensuring that managers have sufficient support to manage their budgets and that developments will be introduced to financial reporting where necessary.

[3] *The Authority should ensure that its MTFP has sufficient sensitivity analysis on future sustainability.*

**Action:** Review the contents of the MTFP.

**Update:** The process used to develop the 2024-25 draft budget to be reported to the Authority in February 2024 has included the use of sensitivity analysis, in particular to reflect the uncertainties around funding, but also to consider the potential impact of differing expenditure scenarios. The report to the Authority will consider future financial sustainability and associated risks.

It is considered that this is now business as usual for the Finance Team and that this Area for Action could be closed.

### **Financial Implications**

7. There are no financial implications arising from consideration of this report.

### **Legal Implications**

8. There are no legal implications arising from consideration of this report.

### **Equality and Diversity Implications**

9. There are no equality and diversity implications arising from consideration of this report.

### **Environmental Implications**

10. There are no environmental impacts arising from consideration of this report.

**CONTACT: DONNA LINTON, GOVERNANCE AND CORPORATE PLANNING  
MANAGER**

**TEL [01606] 868804**

**BACKGROUND PAPERS: NONE**



# Internal Audit Progress Report Audit Committee (January 2024)

Cheshire Fire and Rescue Service

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2 Key Messages for Audit Committee Attention

Appendix A: Contract Performance

Appendix B: Performance Indicators

Appendix C: Assurance Definitions and Risk Classifications

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## 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.

## Executive Summary

This report provides an update to the Audit Committee in respect of the progress made in against the Internal Audit Plan for 2023/24 and brings to your attention matters relevant to your responsibilities as members of the Audit Committee.

This progress report provides a summary of Internal Audit activity and complies with the requirements of the Public Sector Internal Audit Standards.

This progress report covers the period November 2023 to January 2024.

### 3 Executive Summary

Since the last meeting of the Audit Committee, there has been the focus on the following areas:

#### 2023/24 Audit Reviews

##### The following reviews have been finalised:

- National Fraud Initiative - MIAA confirmed that all potential matches have been investigated and no instances of fraud or overpayment were identified. The exercise is now closed.

##### The reviews below are currently in progress:

- Key Financial Transactional Processing Controls (Draft Report)
- I.T Asset Management (Fieldwork)
- Risk Management Core Controls (TOR issued scheduled for March 2024)

#### Follow Ups

An update on progress in taking forward audit recommendations is provided as a separate report.

## Audit Plan Changes

Audit Committee approval will be requested for any amendments to the original plan and highlighted separately below to facilitate the monitoring process. There are no current proposals to amend the approved audit plan.

## Added Value

### Briefings

Our latest briefings/blogs are:

- [23/24 MIAA Audit Committee Insight - Technology Risk Update](#)

### Events

- [Trauma Informed Leadership \(23rd February 2024\)](#)

## Appendix A: Contract Performance

The Public Sector Internal Audit Standards (PSIAS) state that ‘The chief audit executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement.’

Below sets out the overview of delivery for your Head of Internal Audit Opinion for 23/24:

| HOIA Opinion Area   | TOR Agreed | Status                          | Assurance Level | Audit Committee Reporting |
|---|------------|---------------------------------|-----------------|---------------------------|
| Core/ Mandated Assurances   |            |                                 |                 |                           |
| Key Financial Transactional Processing Controls                                 | ✓          | Draft Report                    |                 | April 2024                |
| Risk Management Core Controls   | ✓          | Review scheduled for March 2024 |                 | April 2024                |
| National Fraud Initiative   | N/A        | Complete                        | N/A             | January 2024              |
| Risk Based Assurances   |            |                                 |                 |                           |
| HR Payroll Review   | ✓          | Complete                        | High            | September 2023            |
| Whistleblowing and Implementation of HMICFRS Values and Culture Recommendations | ✓          | Complete                        | Moderate        | November 2023             |
| I.T Asset Management  | ✓          | Fieldwork                       |                 | April 2024                |

| HOIA Opinion Area                | TOR Agreed | Status              | Assurance Level | Audit Committee Reporting |
|----------------------------------|------------|---------------------|-----------------|---------------------------|
| Follow Up                        |            |                     |                 |                           |
| Qtr 1/2                          | N/A        | Complete            | N/A             | January 2024              |
| Qtr 3/4                          | N/A        | Fieldwork           | N/A             | April 2024                |
| Added Value / Support & Guidance |            |                     |                 |                           |
| Audit Committee member training  | N/A        | Completed July 2023 | N/A             | N/A                       |

Due to circumstances beyond our control we are unable to achieve sufficient depth or coverage, we may need to caveat opinions and explain the impact of this and what will be done to retrieve the position in future.

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## Appendix B: Performance Indicators

The primary measure of your internal auditor’s performance is the outputs deriving from work undertaken. The following provides performance indicator information to support the Committee in assessing the performance of Internal Audit.

| Element  | Reporting Regularity  | Status | Summary   |
|--|---|--------|---|
| Delivery of the Head of Internal Audit Opinion (Progress against Plan)         | Each Audit Committee  | Green  | There is ongoing engagement and communications regarding delivery of key reviews to support the Head of Internal Audit Opinion.   |
| Issue a Client Satisfaction Questionnaire following completion of every audit. | Every Final report includes a questionnaire for client feedback | Green  |   |
| Percentage of recommendations raised which are agreed                          | Each Audit Committee  | Green  |   |
| Percentage of recommendations which are implemented                            | Follow Up will be reported twice per year                       | Green  |   |
| Qualified Staff  | Annual  | Green  | MIAA have a highly qualified and diverse workforce which includes 75% qualified staff.  |
| Quality  | Annual  | Green  | MIAA operate systems to ISO Quality Standards. The External Quality Assessment, undertaken by CIPFA, provides assurance of MIAA’s compliance with the Public Sector Internal Audit Standards. MIAA conforms with the Public Sector Internal Audit Code of Ethics. |

## Appendix C: Assurance Definitions and Risk Classifications

| Level of Assurance | Description   |
|--------------------|---|
| High               | There is a strong system of internal control which has been effectively designed to meet the system objectives, and that controls are consistently applied in all areas reviewed.                               |
| Substantial        | There is a good system of internal control designed to meet the system objectives, and that controls are generally being applied consistently.  |
| Moderate           | There is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk. |
| Limited            | There is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls puts the achievement of the system objectives at risk.                                |
| No                 | There is an inadequate system of internal control as weaknesses in control, and/or consistent non-compliance with controls could/has resulted in failure to achieve the system objectives.                      |

| Risk Rating | Assessment Rationale   |
|-------------|--|
| Critical    | Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: <ul style="list-style-type: none"> <li>the efficient and effective use of resources</li> <li>the safeguarding of assets</li> <li>the preparation of reliable financial and operational information</li> <li>compliance with laws and regulations.</li> </ul> |
| High        | Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organisation objectives.  |
| Medium      | Control weakness that: <ul style="list-style-type: none"> <li>has a low impact on the achievement of the key system, function or process objectives;</li> <li>has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.</li> </ul>  |
| Low         | Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.  |



## Limitations

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regards to the advice and information contained herein. 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.

Anne-Marie Harrop

Regional Assurance Director

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Email: Anne-marie.Harrop@miaa.nhs.uk

Charles Black

Delivery Manager

Tel: 07554332410

Email: Charles.Black@miaa.nhs.uk

**To:** Paul Vaughan, Treasurer  
Andrew Leadbetter, Director of Governance

**From:** Anne-marie Harrop, Regional Assurance Director  
Jeanette Sharp, Anti Fraud Specialist  
Simon Davies, Senior Audit Manager

**Date:** 23<sup>rd</sup> November 2023

**Re:** National Fraud Initiative 2022/23 – Final Report


## 1 Introduction and Background


This 'Briefing Note' provides a summary of Cheshire Fire & Rescue Service's data matches reviewed, outstanding matches and any overpayments identified as part of the National Fraud Initiative round for 2022/23. It provides an update on the previous briefing paper which was issued in March 2023 when data matches were released.



## 2 Matches Actioned


This participation offers a range of matches (payroll and creditors) designed to target fraud as well as providing assurance on a range of corporate governance issues. In addition, the inclusion of your data helps identify overpayments and uncovers fraud at other participating bodies. The table below shows the matches reviewed and associated outcomes.

Anti-Fraud Specialist's Data Matching Information as at 17<sup>th</sup> November 2023.

| Report Name  | Priority Status* | Number of Matches received | Number of Matches reviewed | Matches still to be reviewed | Responsible person | Overpayments Identified (£) |
|--|------------------|----------------------------|----------------------------|------------------------------|--------------------|-----------------------------|
| 52 –  Pensions/Pension Gratuity to DWP Deceased | High             | 1                          | 1                          | 0                            | AFS                | £0                          |
| 54 – Pensions to Payroll   | Low              | 6                          | 6                          | 0                            | AFS                | £0                          |

**66 – Payroll to Payroll**  High 23 23 0 AFS £0

| Report Name   | Priority Status* | Number of Matches received | Number of Matches reviewed | Matches still to be reviewed | Responsible person | Overpayments Identified (£) |
|---|------------------|----------------------------|----------------------------|------------------------------|--------------------|-----------------------------|
| <b>68.1 – Payroll to Payroll – Phone Number</b>   | Low              | 4                          | 4                          | 0                            | AFS                | £0                          |
| <b>701 – Duplicate creditors by creditors name</b>  | High             | 3                          | 3                          | 0                            | AFS/Finance        | £0                          |
| <b>702 – Duplicate creditors by address details</b>   | High             | 2                          | 2                          | 0                            | AFS/Finance        | £0                          |
| <b>703 – Duplicate creditors by bank account number</b>   | High             | 5                          | 5                          | 0                            | AFS/Finance        | £0                          |
| <b>708 – Duplicate records by invoice amount and creditor reference</b>  | High             | 117                        | 117                        | 0                            | AFS/Finance        | £0                          |
| <b>709 – VAT Overpaid</b>   | High             | 3                          | 3                          | 0                            | AFS/Finance        | £0                          |
| <b>750 – Procurement – Payroll to companies house (Director)</b>         | High             | 4                          | 4                          | 0                            | AFS/Finance        | £0                          |
| <b>9999 – Multiple occurrence report** [for information only]</b>   | N/A              | 1                          | 1                          | 0                            | AFS                | £0                          |

 Certain reports have a flag (gold key) to note which reports the NFI team considers a priority.

### 3 Management Summary

MIAA confirm that all potential matches have been investigated and no instances of fraud or overpayment were identified. The exercise is now closed.

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# Risk Management Policy

Published - November 2023



**Cheshire**  
Fire & Rescue Service

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

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# 1 Introduction

Good risk management awareness and practice at all levels is a critical factor to ensure that everything that Cheshire Fire & Rescue Service (CFRS) does is designed to properly reflect inherent risk.

## 2 What this Policy is about?

The aim of this risk management policy and accompanying 'How to' document is to provide a supportive risk management framework that ensures:

- Integration of risk management into activities across the organisation as well as policy, planning and decision-making processes.
- Chances of adverse incidents and risks are minimised by effective risk identification, prioritisation, treatment, and management.
- Risk management framework is maintained, which provides assurance to the Fire Authority that strategic and operational risks are being managed.
- Risk management is an integral part of CFRS culture and that the process encourages learning from incidents.

Detailed risk management processes and procedures which underpins this policy can be accessed in **Section 6**, including the risk scoring methodology.

## 3 What is Risk Management?

Risk Management is the planned systematic approach to identifying, evaluating, assessing, and reporting of risks to mitigate and minimise the likelihood or impact of those risks affecting achievement of corporate objectives.

Risk Management enables the organisation to evaluate and respond to risks and opportunities and seeks to manage the impact of the uncertainty by increasing probability of success and reducing likelihood of failure.

### *Risk Assessment*

Risk assessment is a qualitative and quantitative evaluation of the nature and magnitude of risk to delivery of our corporate objectives and planned activities. The evaluation is based on known threats and opportunities and considers the likelihood of these being realised and the impact they would have.

Effective risk management can help.

- reduce the frequency and consequences of negative risks (threats), and
- maximise the frequency and benefits of positive risks, (opportunities)

#### 4.1 Strategic Influences

- **The Fire Authority's Four-Year Community (formerly Integrated) Risk Management Plan and Annual Action Plans:** which outlines CFRS's strategy in delivering services and achieving objectives for the communities of Cheshire.
- **Corporate and strategic planning process:** risk identification forms a key part of the annual corporate planning processes through environmental and horizon scanning, HMICFRS inspection reports and the budget setting process.
- **Transformation and change:** the organisation continues to be faced with a period of significant challenge in the context of the national economic position and government policy. This will inevitably lead to changes in the way that CFRS provides future services, manage staff, develops partnerships, and engages with communities.



#### 4.2 Vision

The focus for Cheshire Fire Authority, remains clear: to make Cheshire safer - this is articulated in the organisations Four Year Strategy and Annual Action Plan. – **See Section 6.**

#### 4.3 Risk Appetite and Tolerance

The risk appetite is the amount and type of risk that an organisation is prepared to seek, accept, or tolerate in pursuit of its objectives.

In developing and monitoring the impact of our priorities and operational plans, we need to assess the actions to be taken with any known external influences. This must be done with a collective understanding of the extent to which we are prepared to accept the risks inherent in the actions we plan to take.

CFRS's business objectives are integral to its appetite for, and tolerance of risk. Opportunities may involve an organisation optimising risk taking and accepting calculated risk.

The risk appetite is based on priority with red risks scoring 15-25; amber risks scoring 9-14 and green risks below 8. All amber and red risks require a risk mitigation plan – **See Section 6 for risk scoring and guidance:**

|       |        |
|-------|--------|
| 15-25 | High   |
| 9-14  | Medium |
| 1-8   | Low    |

#### 4.5 Risk procedure for escalation

Escalation is the process whereby a limit of authority may have been reached or is likely to be reached. The escalation process enables Heads of Departments (HoDs) to understand who to consult with when escalation is required in the events of threats/opportunities that have been identified which may significantly affect the objectives of CFRS. The full escalation process is included in the *Risk Management Practitioners Guide* – **see section 6.**

Risks are linked to corporate objectives and strategic aims, which exist at different levels:

#### **Strategic Risks**

These risks affect CFRS's ability to delivery corporate objectives. The HoDs escalate risks to Risk Management Group (RMG) when threshold or tolerance level exceeds 15 or above for consideration for inclusion on the Strategic Risk Register.

#### **Departmental Risks**

Risks that are related to the delivery of departmental activity and exceed the threshold are to be escalated to the relevant HoD for review.

#### **Programme and Project Risks**

All programme and project risks will be managed through the appropriate project boards with reporting and escalation through the change management governance process.

## **4 Approach to Risk Management**

This policy represents a dynamic approach to the management of risk.

#### **The Risk and Project Officer will:**

- Schedule meetings with all HoDs quarterly to **proactively** review departmental risk registers, update actions/progress and identify or close risks as appropriate.
- Where tolerances are exceeded or reduced, escalate/de-escalate risk on the strategic risk register and report the register to the relevant CFRS groups, boards, and committees.
- Provide risk management expertise and guidance to support the organisations in the management of risk.

- Deliver risk management training.
- Maintain excellent quality and consistent risk registers.
- Act as gatekeeper of the risk management policy, procedures and framework ensuring regular document reviews are undertaken to keep them relevant and aligned to current guidance and practice.
- Facilitate review of risk management policy every 2 years to ensure fit for purpose.

### **Risk Reporting**

Risks are maintained on local risk registers which should be considered regularly by managers. HoDs regularly review those risks registers for which they have responsibility and meet quarterly with the Risk and Project Officer to consider their registers and what, if any, risks should be recommended to RMG to be escalated to/demoted from the Strategic Risk Register. RMG meets quarterly to consider the Strategic Risk Register and other related matters. The Audit Committee receives the minutes of RMG and will consider the Strategic Risk Register quarterly.

### **Risk Management Training Programme**

To support the implementation and embedding of the risk management policy CFRS will schedule the following risk awareness training programme:

| <b>Who</b>                                     | <b>Frequency</b>         |
|--|--------------------------|
| Senior Leadership Team (SLT)                   | At least every two years |
| Employees where risk is relevant to their role | Annually                 |
| Fire Authority Members                         | Annually                 |
| Audit Committee Members                        | At least Annually        |
| Risk Champions                                 | Ad Hoc when assigned     |

### **Risk Management Oversight and Assurance**

The Audit Committee provides an assurance function of the risk management arrangements. The Committee review the Strategic Risk Register quarterly and receive an annual risk management report providing additional assurance on the effectiveness of risk management activities.

A review of the Risk Management Policy is undertaken every 2 years and approved by the Risk Management Group and presented to the Audit Committee for assurance.

## 5 Roles, Responsibilities/Governance

Each department of CFRS must undertake an ongoing assessment of risks and escalate risks necessary. It is the responsibility of all staff to maintain risk awareness, identifying and reporting risks as appropriate to their line manager or Head of Department in line with procedures.

The table below sets out the responsibilities for risk management:






| RESPONSIBILITY         | RISK GOVERNANCE   |
|------------------------|---|
| <b>Fire Authority</b>  | Overall responsibility for oversight of the risk management arrangements has been delegated by the Fire Authority to the Audit Committee.   |
| <b>Audit Committee</b> | <p>The Audit Committee has oversight and provides assurance of the risk management arrangements in place for CFRS and reviews the Strategic Risk Register quarterly. It also receives an annual risk management report which provides assurance that the risk management processes and controls are working effectively. The Committee meets a least four times a year.</p> <p><b>Committee Membership:</b></p> <p>Four elected Members from Governance &amp; Constitution Committee.<br/>One co-opted Independent Member.</p> <p><b>Attendees:</b></p> <p>Chief Fire Officer and Chief Executive or nominated Deputy.<br/>Treasurer/Section 151 Officer or Head of Finance.<br/>Monitoring Officer.<br/>A representative from Internal Audit.<br/>A representative from External Audit.<br/>Risk and Project Officer<br/>Other officers as may be required to attend from time to time by the Committee.</p> |

| RESPONSIBILITY                     | RISK GOVERNANCE   |
|------------------------------------|---|
| <b>Risk Management Group (RMG)</b> | <p>The Officer led RMG will meet quarterly prior to the Audit Committee to consider any issues or concerns around the approach to risk management, particularly in identifying, assessing, and reviewing mitigation plans in relation to Strategic and Departmental risks and approving any changes to risk profile. RMG has a critical ‘check and challenge’ role to ensure that identified risks are based on sound risk information and are properly evaluated. The Strategic and Departmental risk registers are recorded on the Cheshire Planning System and are used to help determine the Fire Authority’s reserves. RMG also signs off the annual review of the Service Crisis Management Plan. The Risk Management Annual Report is considered by RMG prior to being presented to the Audit Committee.</p> <p><b>The RMG comprises of:</b></p> <ul style="list-style-type: none"> <li>▪ Deputy Chief Fire Officer (DCFO) – Chair</li> <li>▪ Heads of Department (HoDs)</li> <li>▪ Section 151 Officer /Treasurer</li> <li>▪ Monitoring Officer (Director of Governance &amp; Commissioning)</li> <li>▪ Risk and Project Officer</li> </ul> |
| <b>Heads of Department (HoDs)</b>  | <p>HoDs are responsible for ensuring that risk is managed effectively in each department and have responsibility for championing the culture of risk management. They should review departmental activities on a regular basis to identify, analyse and implement appropriate control measures. HoDs should escalate risks to RMG where a high degree of likelihood or impact is likely to significantly affect performance or organisational objectives.</p> <p>Any risks that require escalation should be discussed with the Risk and Project Officer in the first instance who will provide direction and guidance.</p>   |
| <b>Risk &amp; Project Officer</b>  | <p>The Risk and Project Officer acts as the gatekeeper of the policy and procedures ‘The Framework’. The Risk and Project Officer meets with every HoD quarterly to discuss risk and escalate and de-escalate key risks to the relevant boards, committees, and groups when risk tolerances are either exceeded or reduced.</p>   |
| <b>Risk Champions</b>              | <p>Identified managers/officers who take on an initiative-taking ‘<b>Champion</b>’ role within each department.</p>   |
| <b>Managers and Officers</b>       | <p>Responsible for:</p> <ul style="list-style-type: none"> <li>▪ Participating (as appropriate) in the identification, assessment, planning and management of threats and opportunities.</li> <li>▪ Keeping a record of the identified risks in a risk register on Cheshire Planning System.</li> <li>▪ Undertake a quarterly review of the risks on the risk register; and</li> <li>▪ Escalating risks as appropriate and in accordance with risk management governance and the escalation process.</li> </ul>   |
| <b>Employees</b>                   | <ul style="list-style-type: none"> <li>▪ Participate (as appropriate) in the identification, assessment, planning and management of threats and opportunities.</li> </ul>   |

| RESPONSIBILITY                              | RISK GOVERNANCE  |
|---|--|
|   | <ul style="list-style-type: none"> <li>▪ Ensure that they are familiar and comply with the risk management policy and procedures.</li> <li>▪ Undertake risk management training where appropriate.</li> </ul>  |
| <b>Risk Owners</b>                          | Risk Owners are the named individuals responsible for delivering the actions set out in risk registers and ensuring that information populated in their risk registers is relevant and fit for purpose.  |
| <b>Action Owners</b>                        | Action Owners are responsible to the Risk Owner for the implementation of specific action(s) identified in the risk management plan.   |
| <b>Internal/External Audit</b>              | <p>Provide independent assurance on risk management arrangement and controls, and are responsible for:</p> <ul style="list-style-type: none"> <li>▪ Agreeing (with Senior Leadership Team and Audit Committee) a programme of audits which assess the exposures and adequacy of mitigation of the principal risks affecting CFRS - Internal Audit.</li> <li>▪ The priorities contained in the internal audit programme reflect the risk evaluation set out in the Strategic Risk Register – Internal Audit.</li> <li>▪ Ensuring that reports and advice produced inform the management of risk by departments although the responsibility remains with the relevant risk owners - Internal Audit.</li> <li>▪ Undertaking the audit of the Authority’s Statement of Accounts and an annual value for money review and providing an Auditor’s Annual Report to the Audit Committee/Fire Authority – External Audit.</li> </ul> |
| <b>Senior Information Risk Owner (SIRO)</b> | The SIRO is the Senior Officer with responsibility for ensuring that the organisation meets appropriate information management standards and complies with data legislation, ensuring that appropriate policies, processes, and guidance are in place to manage the organisation’s information risks.  |

## 6 Related Documents and Links

To access the risk management scoring methodology; detailed risk management procedures; annual report and current plans/strategies for Cheshire Fire and Rescue Service see below:

| ATTACHMENTS   |   |
|---|---|
| <b>Risk Management Scoring Matrix</b>                                       | <br>Fire Risk Scoring Methodology.docx   |
| <b>Annual Risk Management Report 2022</b>                                   | <br>CFRS Annual Risk Management Report 2022  |
| <b>Risk Management Group Terms of Reference (ToR)</b>                       | <br>Terms Of Reference - Risk Management Grp   |
| PROCEDURES/GUIDELINES   |   |
| <b>Cheshire Fire and Rescue Service Risk Management Practitioners Guide</b> | <br>Risk Management Guidelines November  |
| ORGANISATIONAL PLANS & STRATEGIES   |   |
| <b>Cheshire Fire and Rescue Service (CFRS)</b>                              | <br>IRMP 2020-2024 Final.pdf<br><a href="#">Integrated Risk Management Plan (IRMP)</a> |





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## Summary of Cheshire Fire and Rescue Service Strategic Risk Register January 2024

| Risk description   | Likely Impact                                    | Corporate Objective   | Current risk score | Current controls  | Target risk score | Additional controls, actions and latest progress   |
|--|--|---|--------------------|---|-------------------|--|
| Funding uncertainty  | Inability to deliver CRMP and capital programme  | Deliver Value for Money services which maximise community safety and minimise our impact on the environment | 20                 | <p>Planning processes including monthly SMT meetings focused on horizon scanning, forward plans, budgets and programme monitoring. Medium Term Financial Plan/Capital Strategy/Reserve Strategy in place and regularly reviewed.</p> <p>Formal reporting to Member meetings and Member Planning Days.</p> <p>Reporting to Performance &amp; Programme Board.</p> <p>Ongoing external liaison at national, regional and local level.</p> <p>Forecast reports and workplace planning reports utilised</p> <p>Managed use of reserves where necessary</p> <p>Participation in sector wide information initiatives to support case for funding.</p> | 8                 | Budget round facilitated by frequent Budget Management Board meetings and use of sensitivity analysis to model MTFP risks. Referendum limit announced December 23 at 2.99%. Settlement announced December 2023, some increase in business Rates but awaiting confirmation from Local Authorities. Latest draft MTFP reported to Members Planning Day 12-1-24. 0.9% increase in Public Sector funding going forward announced but given Govt focus on Health and Education that could lead to increased risk to Fire funding. |
| Overarching pensions risk (increase in employers' contributions, | Additional costs, additional specialist resource | Deliver Value for Money services which maximise   | 16                 | <p>Pension Board oversight</p> <p>Pension Manager in place and additional budget available, including Home Office support</p> <p>Dedicated legal support</p>  | 6                 | The 2020 valuation has been completed. The results and associated charges to the employers are currently being reviewed and approved by the Scheme Advisory Board. It is expected to be published more   |

|                           |   |  |  |  |  |
|---------------------------|---|--|--|--|--|
| <p>impact of McCloud)</p> | <p>requirements, potential industrial relations issues, welfare issues.</p> | <p>community safety and minimise our impact on the environment</p> |  | <p>Regular engagement with national bodies<br/> Dedicated supporting information available<br/> Regular communication with rep bodies and staff<br/> Remedy implementation plan in place</p> | <p>widely in the new year. The employer contribution rate is likely to rise significantly due to a number of factors. The McCloud and Mathews remedy action will increase costs and also, earlier this year, the SCAPE rate was amended which has a knock on impact on employer contributions. Temporary government funding will be available in 24/25 for any part of the increase which is linked to the changes in SCAPE rate. Funding arrangements have now been clarified by Home Office and the Treasury. Any compensation and interest costs linked to the McCloud and Matthews remedies will be fully funded through the top up grant process. Other costs associated with the remedy such as additional charges by the pension administrator, or additional resources employed to work on these projects will still need to be funded by FRAs. Now that the MCloud legislation has come into force, the Immediate Detriment Framework will no longer be used. Therefore this risk is no longer applicable. From 1 October 2023, any officers who have retired have received a choice of benefits as per the remedying legislation, meaning the risk for current retirements has been mitigated. For those cases where the officers retired before October 2023, work is ongoing between now and March 2025 to recalculate their pension and tax</p> |
|---------------------------|---|--|--|--|--|

|   |   |  |    |  |   |   |
|---|---|--|----|--|---|---|
|   |   |  |    |  |   | <p>position in order to provide them with a choice of benefits. This work will be complex and time consuming, therefore an element of risk remains. Pensioners may have to wait several more months before they are able to receive their choice of benefits which may lead to complaints. Nationally, FRAs are working to the same timescales and are prioritising cases where the detriment is larger. The union representatives that sit on the Scheme Advisory Board have ratified this approach and the Pension Ombudsman has indicated that he is happy that the sector are applying this prioritisation approach to cases, therefore the risk of challenge should be low. The key risks remaining are uncertainty around the employer contribution rate from April 2024, timescales for resolution of retrospective McCloud cases and how Home Office intend to fund costs in the short term to ensure FRAs do not experience cashflow issues as they start to pay out pension arrears and compensation for McCloud and Matthews remedy cases.</p> |
| Outcome of review of Joint Corporate Services | Deterioration in relationship with partners, increase in cost of delivering | Ensure our workforce is competent and able to deliver our vision | 16 | <p>Joint Service Management Board in place to manage the reviews and outcomes.<br/>Blue Light Executive Board oversight<br/>Detailed reviews of all functions being undertaken</p> | 4 | <p>Steady state collaboration agreement has now been signed. This helps to mitigate the risk and would allow a more structured and planned approach to any further disaggregation. Overall risk score has reduced to 16</p>   |

|  |  |   |    |  |   |   |
|--|--|---|----|--|---|---|
|  | service, loss of skills and resilience, IT issues, governance arrangements, fragmented services. |   |    | Project to deliver outcomes of reviews   |   |   |
| Delivery of support services under BLC           | Additional costs, deterioration in quality or loss of support service                            | Ensure our workforce is competent and able to deliver our vision  | 12 | Performance meetings with Heads of Department<br>Joint Services Management Board in place and meetings scheduled<br>Blue Light Executive Board in place<br>Deep dive surveys | 4 | Steady state agreement has now been signed. Departmental reviews are ongoing (Stores, Estates & IT) with regular JSMB and BLE meetings taking place. The likelihood has now reduced making an overall risk score of 12. |
| Station Modernisation Programme – Warrington     | Inability to modernise Warrington Station  | Deliver Value for Money services which maximise community safety and minimise our impact on the environment | 12 | MTFP managing funding position.<br>Risk Register for each project overseen at Land & Station   | 4 | Revisit Business case to explore ongoing funding options to ensure delivery of this Programme   |
| Station Modernisation Programme – Ellesmere Port | Inability to modernise Ellesmere Port Station  | Deliver Value for Money services which maximise community   | 12 | MTFP managing funding position.<br>Risk Register for each project overseen at Land & Station   | 4 | Revisit Business case to explore ongoing funding options to ensure delivery of this Programme   |

|                       |  |   |    |  |   |   |
|-----------------------|--|---|----|--|---|---|
|                       |  | safety and minimise our impact on the environment   |    |  |   |   |
| Beechmere Prosecution | Failure of prosecution leading to financial and reputational risk. | Deliver Value for Money services which maximises community safety and minimises the future impact on the environment from similar fires | 12 | <ol style="list-style-type: none"> <li>1. Regular gold coordination meeting held with relevant stakeholders.</li> <li>2. External and Internal legal services providing advice.</li> <li>3. Additional resources sourced and implemented.</li> </ol> | 4 | Relevant prosecutions will be progressed during 2024. |

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