



# Buckinghamshire & Milton Keynes Fire Authority

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**Meeting and date:** Overview and Audit Committee, 8 November 2023

**Report title:** Internal Audit Report – Final Audit Reports

**Lead Member:** Councillor David Carroll

**Report sponsor:** Mark Hemming – Director of Finance and Assets

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**Action:** Noting

**Recommendations:** That Members note the final audit reports for FY 2023/24

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**Executive summary:** The purpose of this paper is to update Members on the findings of the finalised Internal Audit reports issued since the last Overview and Audit Committee meeting.

The Corporate Improvement Plans Assurance Review has been finalised and based on the work undertaken the Internal Audit Team identified seven areas of improvement.

The Partnership Working audit has been finalised and the overall opinion for this audit is Reasonable due to the two medium and one Low Priority findings that has been raised.

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**Financial implications:** The audit work is contained within the 2023/24 budget.

**Risk management:** There are no risk implications arising from this report.

**Legal implications:** There are no legal implications arising from this report.

**Privacy and security implications:** There are no privacy and security implications arising from this report.

**Duty to collaborate:** Not applicable.

**Health and safety implications:** There are no health and safety implications arising from this report.

**Environmental implications:** There are no environmental implications arising from this report.

**Equality, diversity, and inclusion implications:** There are no equality and diversity implications arising from this report.

**Consultation and communication:** Not applicable.

**Background papers:**

<b>Appendix</b>	<b>Title</b>	<b>Protective Marking</b>
A	Corporate Improvement Plans Assurance Review	Not applicable
B	Partnership Working Audit (Reasonable)	Not applicable



# Improvement Plans Assurance Review

September 2023



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1. Background and Scope of Work
2. Executive Summary
3. Visual of Maps and Methodology
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5. High-level Observations
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## Section 1: Background and Scope of Work



# Background and Scope of Work

A holistic assurance review was carried out on the current improvement plans that are in place across Buckinghamshire's Fire & Rescue Service. The objective of the review was to develop an independent view of how the Service's plans fit together, created to support ongoing improvement across the Service, and identifying opportunities for improvement and, where appropriate, rationalisation. We agreed with the key stakeholders that our focus should be on the following areas:

- Interrogate previous reviews and internal audit reports to understand what improvement recommendations have been issued to the Service.
- Evaluate all existing improvement plans in order to understand what actions have been included, and how (or if) they link to previous reviews and internal audit reports.
- Conduct a thorough gap analysis by interviewing key contacts and reviewing any existing policy documentation and risk registers associated to continuous improvement within the Service.
- Assess and visually map the Service's existing reporting landscape and information flow, identifying opportunities to gain efficiencies and synergies.
- Identify any duplication and key themes across improvement plans to understand how they link together, and where improvements can be consolidated to ensure efficient and timely implementation.

Using the information obtained from the review of documentation, and the insights derived from facilitated workshops with key individuals across the Service, we have developed a visual "map of plans", detailing interdependencies, themes, synergies and triggers that relate to individual plans. Furthermore, we have identified current progress against actions across the Service, where this was documented across the materials.

Throughout the review, the stakeholders we met have been very helpful and receptive, and we would like to take this opportunity to thank them for their openness, cooperation and valuable contribution. Please find a full list of individuals that were interviewed as part of the review on slide 18.



## Section 2: Executive Summary



# Executive Summary

## Improvement Plans Assurance Review

### Alignment and Purpose of Plans

- We found evidence of solid project planning efforts across the Service, evidenced through improvement plans, action plans, objectives and strategy documents.
- We do, however, note that different terms are being used across Directorates to refer to “improvement plans”\*, which means it is not always clear what the purpose of a document is. Some strategies or objectives overviews contain actions, whereas others do not.
- This means it can be difficult to maintain oversight of the number of improvement initiatives (or: action items) in place across the Service
- More robust and aligned wording is recommended to describe the plans that are put in place within Directorates in order to clarify the type of document and their purpose

### Progress Tracking and Dashboards

- We note that some “improvement plans” contain their current status against actions and/or progress comments, whereas other documents do not.
- Different progress reporting methodologies are used, stretching from a RAG status to marking actions as “complete” or “ongoing”. There is no shared understanding of the usage of RAG colours, resulting in the colours holding a different meaning between Directorates.
- We recommend clarifying the reporting requirements for progress against actions (or objectives/commitments) for each plan and putting in place the required PM tools to allow for smoother reporting across the Service (i.e. Gantt chart or PowerBI dashboard)

### Rationalisation of Plans and Governance Arrangements

- Alongside obtaining a visual overview of the number of “improvement plans” the Service has in place, we also reviewed their relevant governance arrangements and their linkage to internal or external triggers with the aim to identify opportunities for rationalisation and efficiencies.
- The Service has a clear governance structure in place, though we note that some “improvement plans” go through several forums for their inputs. Alongside clarifying the reporting requirements per plan (see “Progress Tracking and Dashboards”), we suggest reviewing the information flow to ensure that key stakeholders are kept up-to-date with progress against items.
- A self-reporting tool (i.e. PowerBI dashboard) can be put in place to visualise progress to remove the need to discuss progress updates in several forums.

### Ownership and Prioritisation of Actions

- We note that not all “improvement plans” reference an owner against each action.
- Currently, there is limited, documented prioritisation of actions where they fall within the same category. Some actions may be marked as “in progress”, but in some cases it is unclear to what extent these actions need to be phased or prioritised based on their urgency.
- We recommend incorporating an action prioritisation approach to enhance project monitoring and management. A prioritisation matrix is recommended to categorise actions based on their urgency, impact and complexity.
- Assigning ownership to each action will also be critical to facilitate accountability and ensure that actions are addressed in a timely manner.

*\*Please refer to the Appendix for an overview of the documentation that forms part of this review. This slide refers to “improvement plans” for documents that we found contained actions, commitments or objectives.*





## Section 3: Visual of Maps and Methodology



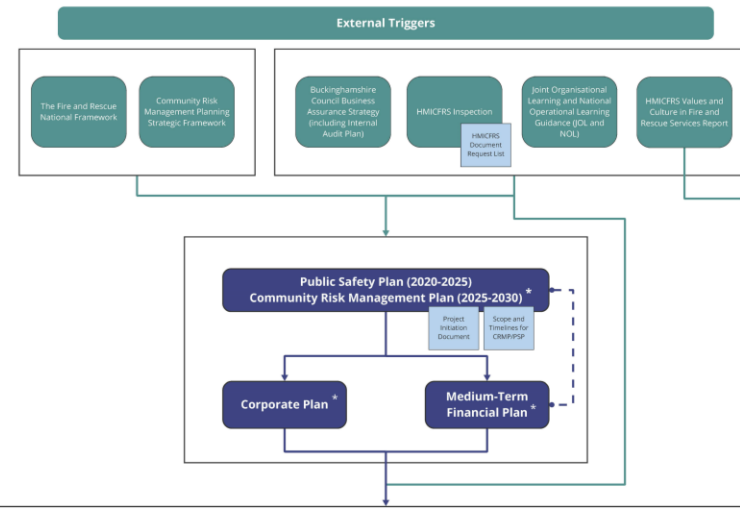
# Visual Map of Plans Summary

Following our discussions and facilitated workshops with key stakeholders across the Service, we have developed a snapshot overview of the documentation the Service has in place in order to foster improvement across its Directorates.

This visual outlines the dependencies and interdependencies between individual documents, as well as external or internal triggers, such as His Majesty's Inspectorate of Constabulary and Fire & Rescue Services inspection, that were shared with us.

As this document will outline in the next slides, we note that different terms are being used across Directorates to refer to "improvement plans". As such, this overview contains all documentation that was shared with us that contain a degree of actions or commitments.

*Please note that a separate PDF document has been provided to you which allows you to better see the details contained within the visual.*

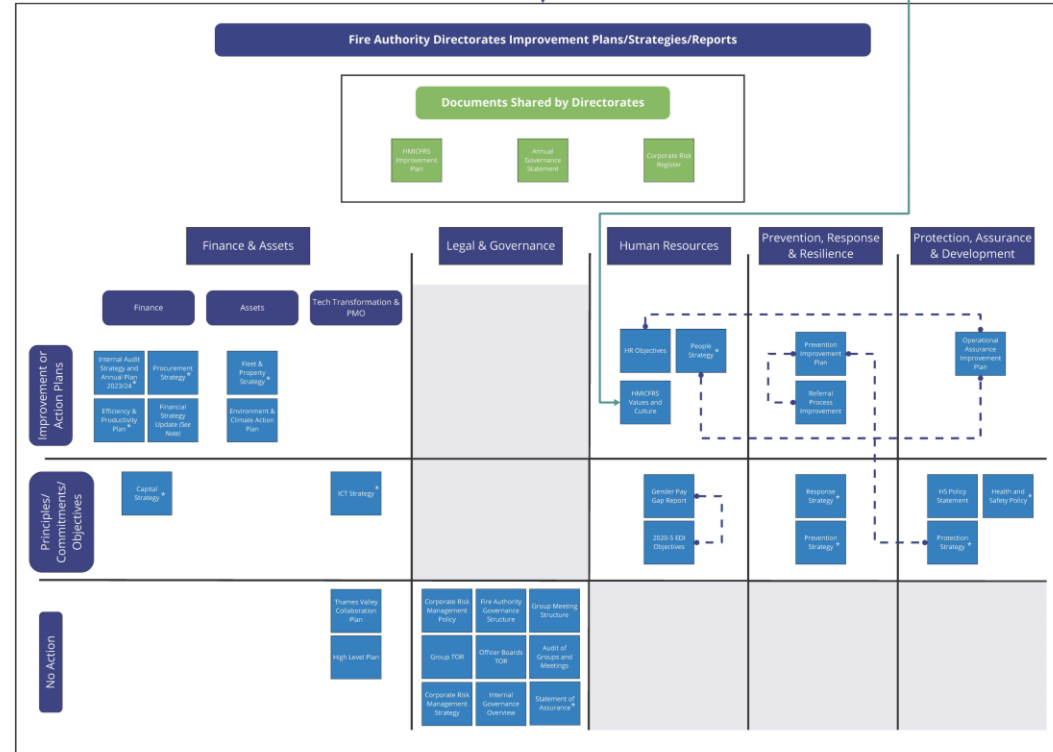


**Key:**

- Group of documents, triggers or plans
- B is dependant on A
- A and B are interdependent
- Part of the HMICFRS inspection

*Disclaimer:*  
This overview should be read from top to bottom, showcasing the layers of plans across the Service and their external triggers. The Public Safety Plan, Corporate Plan and Medium-Term Financial Plan set the strategic and financial direction for the Service and subsequently, directly or indirectly, influence the Directorate plans, which is the final layer.





*Note:*  
Whilst the Financial Strategy Update is not on the HMICFRS list, it does contain the Reserves Strategy, which is on the list.



# Methodology

## Document Review

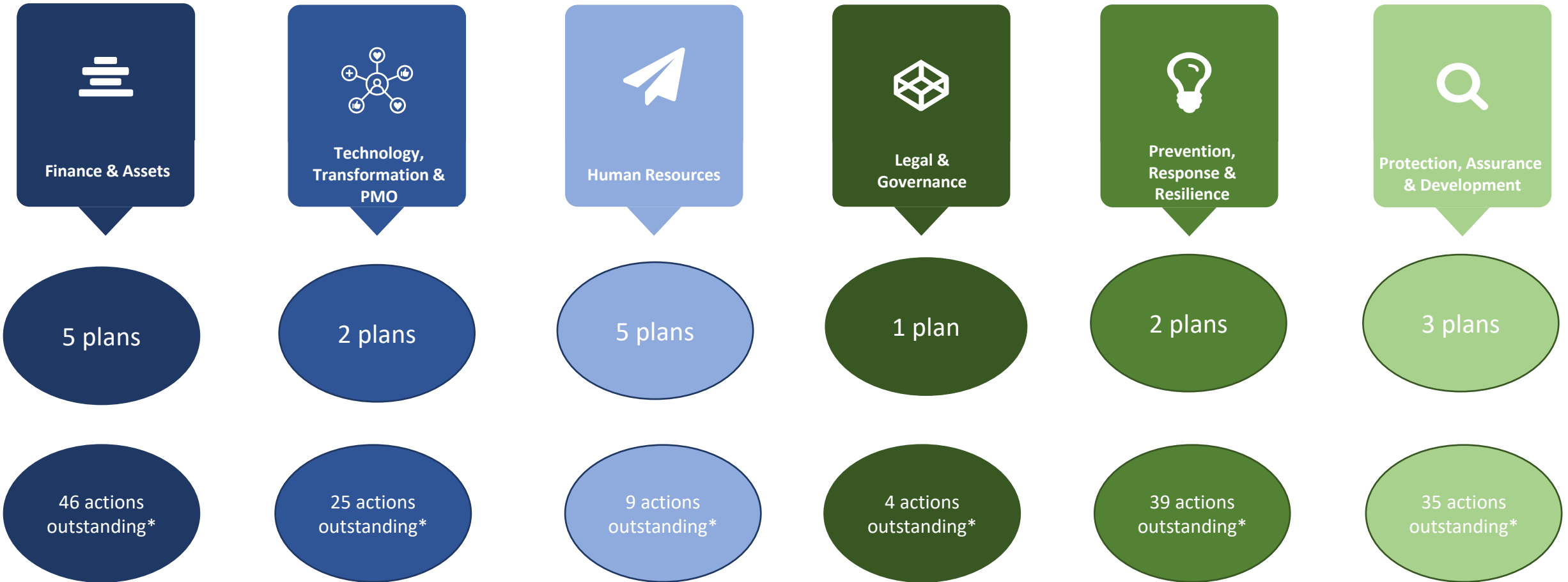
- As part of our documentation review, we received 43 documents from the Directorates, including action plans, strategies, reports, policies, objectives, and statements.
- We identified three key categories/themes across these documents:
  - **Improvement or Action Plan** – 15 documents
  - **Principles or Commitments or Objectives** – 9 documents
  - **No actions** – 19 documents \*
- We note that whilst some of these plans contain clear action points, others solely contain principles and objectives which are not always documented through the “SMART” methodology, meaning progress tracking can be difficult.
- As part of our assessment, we have reviewed the number of improvement plans for each Directorate, and the status of action points in terms of rates of completion versus outstanding actions. This is discussed in the following slides.
- As mentioned, we note that there are inconsistencies in the way progress tracking is done across the Service’s Directorates, particularly when using RAG rating. This can be demonstrated in the table on the right, with each colour referring to various different meanings.

RAG rating	Meanings across different plans
Blue 	<ul style="list-style-type: none"> <li>• Complete</li> <li>• Business As Usual (BAU)</li> </ul>
Green 	<ul style="list-style-type: none"> <li>• Ongoing</li> <li>• On track</li> <li>• Proceeding as planned / delivering expected benefits</li> <li>• Done, and continuing to maintain this</li> <li>• Complete</li> </ul>
Amber 	<ul style="list-style-type: none"> <li>• In progress</li> <li>• Behind plan / not delivering expected benefits, but recoverable</li> <li>• Behind schedule</li> <li>• New target date set</li> </ul>
Red 	<ul style="list-style-type: none"> <li>• Behind plan / not delivering expected benefits, and irrecoverable</li> <li>• Delayed</li> <li>• Not started</li> <li>• Unsuccessfully implemented</li> </ul>

# Improvement Plans Assurance Review (1/4)

## Top-Level Progress Overview

The visual below provides a summary of each Directorate and the number of plans they have in place. Please refer to the Appendix for an overview of documents that we have considered as either “improvement or action plans” and “Principles / Commitments / Objectives documents”. The overview also covers how many actions are outstanding versus completed across the Directorate and its plans.



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*Please note that this information was based on the latest document we have received, and we understand that progress may have been made since then.*

# Improvement Plans Assurance Review (2/4)

## Top-Level Progress Overview

**KEY:**

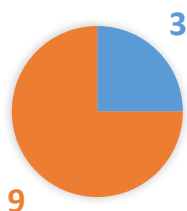
Complete

Outstanding

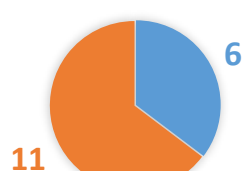


**Finance & Assets**

Environment & Climate Action Plan Update



Financial Strategy Update



Procurement Strategy

15 actions,  
no status

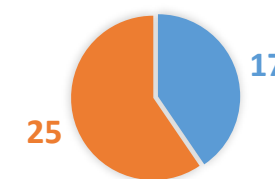
Fleet & Property Strategy





**Technology, Transformation & PMO**

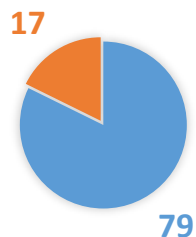
His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) Improvement Plan



ICT Strategy

Vision, mission and principles, no status

Internal Audit Report



Document	Version	RAG	Other methodology?
Environment & Climate Action Plan Update	12 Jul 2023	✓	✗
Financial Strategy Update	12 Jul 2023	✓	✗
Fleet & Property Strategy	12 Jul 2023	✗	✓ - comments, including 'completed', 'ongoing', or 'target date for completion'
Internal Audit Report	15 Mar 2023	✗	✓ - priority rating and action progress (%)
Efficiency & Productivity Plan	Not dated	✗	✓ - 'complete' or 'in progress'
Procurement Strategy	09 Nov 2022	✗	✗ - no status

Document	Version	RAG	Other methodology?
HMICFRS Improvement Plan	May 2023	✗	✓ - 'complete', 'on track', 'delayed', or 'not started'
ICT Strategy	Feb 2021	✗	✗ - no status

# Improvement Plans Assurance Review (3/4)

## Top-Level Progress Overview

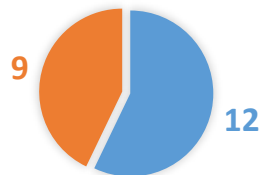
KEY:

Complete

Outstanding

Human Resources

HMICFRS Values and Culture



Equality, Diversity and Inclusion (EDI) Objectives

8 objectives, no status

Gender Pay Gap Report

4 objectives, no status

Human Resources (HR) Objectives

4 core objectives, no status

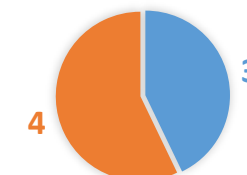
People Strategy

5 Equality Impact areas, no status

Document	Version	RAG	Other methodology?
HMICFRS Values and Culture	14 Jun 2023	✓	✗
EDI Objectives	14 Jun 2023	✗	✗ - no status
Gender Pay Gap Report	22 Mar 2023	✗	✗ - no status
HR Objectives	Not dated	✗	✗ - no status
People Strategy	12 Oct 2022	✗	✗ - no status

Legal & Governance

Annual Governance Statement



Document	Version	RAG	Other methodology?
Annual Governance Statement	20 Jul 2022	✓	✗

# Improvement Plans Assurance Review (4/4)

## Top-Level Progress Overview

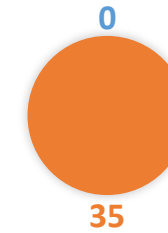
KEY:

Complete

Outstanding



Document	Version	RAG?	Other methodology?
Prevention Improvement Plan	Jul 2023	✓	✗
Referral Process Improvement	Not dated	✗	✓ - 'complete' or 'in progress'



7 objectives, no status



13 principles, no status

Document	Version	RAG?	Other methodology?
Operational Assurance Improvement Plan	09 Nov 2022	✓	✗
Health & Safety Policy	Aug 2022	✗	✗ - no status
HS Policy Statement	Aug 2022	✗	✗ - no status



## Section 4: Document Governance





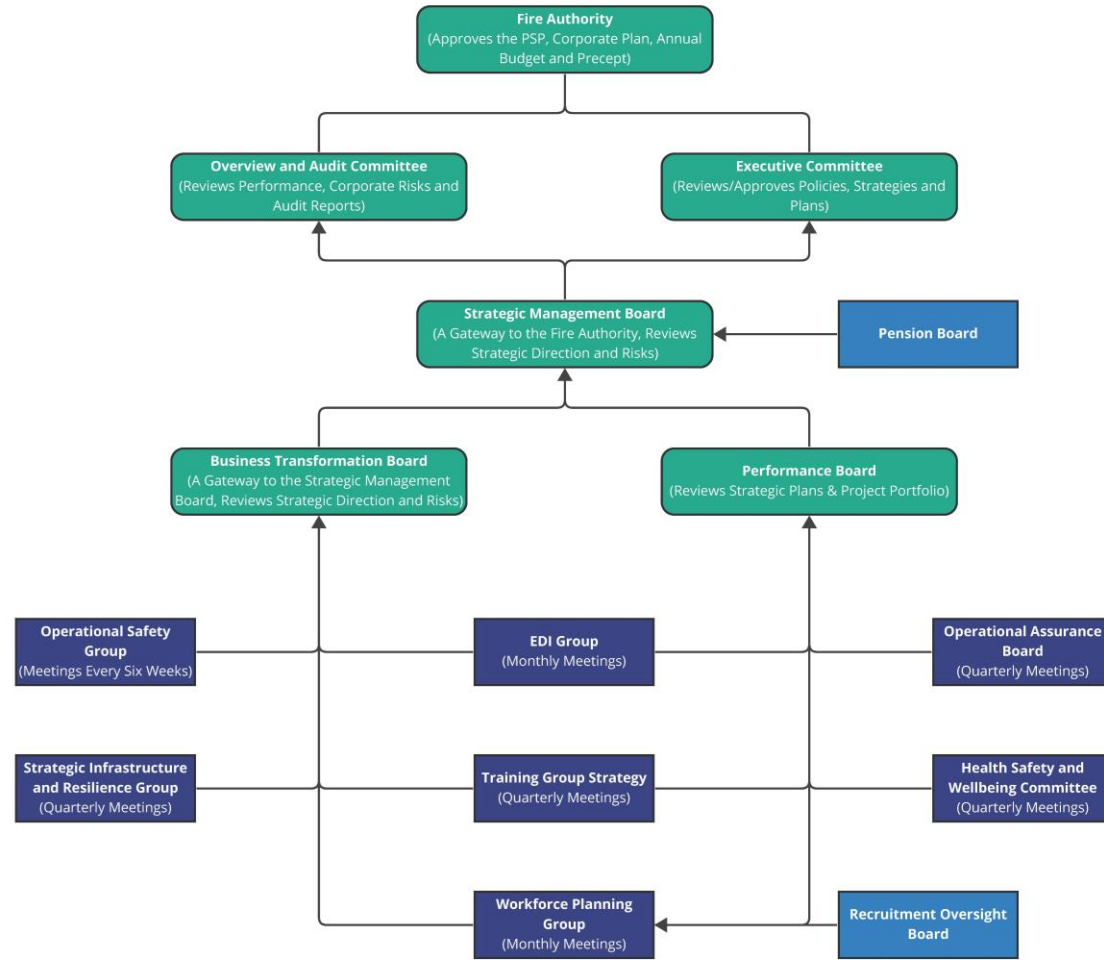
# Improvement Plans Governance Boards

We have developed a snapshot overview of the governance arrangements we understand the Service has in place to obtain sign-off for its plans. The visual on this slide outlines the different Boards that exist across the Service and how often they meet.

*Please note that a separate PDF document has been provided to you which allows you to better see the details contained within the visual.*

The next two slides showcase “which document goes where”, where we were able to source this information. Please note we have solely included documents that we have considered as either “improvement or action plans” and “Principles / Commitments / Objectives documents”.

Please see the Appendix for further details on this split.



*Disclaimer:*  
Source: Terms of Reference Groups document. The frequency at which these Groups and Boards meet has been shown, where this information was available.  
It should be noted that the JCF does not have any decision-making authority, and is a mechanism for awareness and discussion.



Joint Consultation Forum




























# Improvement Plans Governance

## What goes where?

The grids on slides 16-18 show that some documents go through several forums for key stakeholder input before final sign-off is obtained. These individuals may, or may not, expect to be updated on key progress made against improvement initiatives throughout the year. The latter will be difficult to achieve without setting out clear reporting requirements, which has meant that some progress updates on some plans date back to October 2022. Please note we have solely included documents that we have considered as either “improvement or action plans” and “Principles / Commitments / Objectives documents”.

**KEY:**


-  Risks/issues escalation
-  General progress reporting
-  Final sign-off
-  Draft sign-off/input








































Document name	Owner (Directorate)	JCF	OSG	SIRG	EDIG	TSG	WPG	OAG	HSWC	PMB	BTB	SMB	OAC	EC	FA
Public Safety Plan	N/A														
2020-2025 Corporate Plan	N/A														
Environment and Climate Action Plan Update	Finance & Assets														
Financial Strategy Update	Finance & Assets														
Fleet and Property Strategy	Finance & Assets														
Internal Audit Report - Update on Progress of Audit Management Actions March 2023	Finance & Assets														
Procurement Strategy 2022-6	Finance & Assets														
Annual Governance Statement 2021/2	N/A														
Prevention Improvement Plan	Prevention, Response & Resilience														

# Improvement Plans Governance

## What goes where?

**KEY:**



-  Risks/issues escalation
-  General progress reporting
-  Final sign-off
-  Draft sign-off/input























Document name	Owner (Directorate)	JCF	OSG	SIRG	EDIG	TSG	WPG	OAG	HSWC	PMB	BTB	SMB	OAC	EC	FA
HMICFRS Improvement Plan	Technology, Transformation & PMO														
2020-5 EDI Objectives	Human Resources									 		 			
Operational Assurance Improvement Plan	Protection, Assurance and Development		 												
Medium-Term Financial Plan	Finance & Assets										 	 			
Gender Pay Gap Report 2022	Human Resources													 	
Referral process improvement	Prevention, Response & Resilience														
ICT Strategy	Technology, Transformation & PMO														
Health and Safety Policy Version 5 - August 2020	Protection, Assurance and Development														
HS Policy Statement August 2022	Protection, Assurance and Development														
Protection Strategy 2023-2024 V4 May 2023	Protection, Assurance and Development														

# Improvement Plans Governance

## What goes where?

**KEY:**

-  Risks/issues escalation
-  General progress reporting
-  Final sign-off
-  Draft sign-off/input

Document name	Owner (Directorate)	JCF	OSG	SIRG	EDIG	TSG	WPG	OAG	HSWC	PMB	BTB	SMB	OAC	EC	FA
Response strategy	Prevention, Response & Resilience														
Prevention Strategy 2022-2025	Prevention, Response & Resilience														
People Strategy 2020-2025	Human Resources										 	 			 
HMICFRS Values and Culture and Exploring our Culture	Human Resources														
HR Objectives 2023-2024	Human Resources														



## Section 5: Observations







# Improvement Plans

## High-Level Observations and Areas of Improvement

**KEY:**



-  High priority
-  Medium priority
-  Low priority




Observations/ Insights	RAG	Improvement Opportunities
<p><b>Linkage to overarching strategy</b> – The Service have both a Public Safety Plan and a Corporate Plan in place, the former being a public document which is co-created with residents and communities. These plans are both refreshed on a 5-year basis as a minimum. Whilst some individual Directorate plans create clear links between their strategy and the Service’s overarching Corporate Plan, others do not. This may lead to challenges when reporting upon progress against the Corporate Plan within Directorates, whilst it may also signal that not all plans currently in place, follow the direction set at management level within the Service.</p>		<ul style="list-style-type: none"> <li>• Consider creating closer linkages between these plans by reflecting the strategic objectives and strategic enablers contained within the Corporate Plan in individual Directorate plans</li> <li>• Documenting the linkage between proposed actions and the Corporate Plan helps to set out the rationale behind the individual Directorate plan’s purpose and the overall vision for the Service</li> </ul>
<p><b>Alignment of plans within Service:</b> Following our document review, we note that whilst some Directorates use the term “improvement plan”, other Directorates refer to their plans as a “report”, “strategy”, or “objectives”. Whilst some of these documents contain actions or tasks identified for continuous improvement, others do not. Furthermore, we note that some plans contain current status or progress comments, whereas in other documents, this detail is lacking.</p> <p>Due to the lack of consistency between Directorates in how they document their strategies, action plans and progress reports, and what these documents are titled, it can be difficult to maintain oversight of the number of improvement initiatives in place across the Service. Additionally, because not all documents contain a status against each action, an overall view of progress across the Service is challenging to obtain.</p>		<ul style="list-style-type: none"> <li>• More robust and aligned wording is recommended to describe the plans that are put in place within Directorates in order to clarify the type of document and their purpose</li> <li>• As a next step, clarify the reporting requirements for progress against actions (or objectives/commitments) for each plan and put in place the required project management tools to allow for smoother reporting (i.e. Gantt chart)</li> </ul>
<p><b>Progress reporting methodology:</b> We understand that different progress reporting methodologies are used within each Directorate, stretching from a RAG status to marking actions as “complete” or “ongoing”. We also note that there is currently no shared understanding of the usage of RAG colours, resulting in the colours (blue, red, amber, green) holding a different meaning between Directorates. For example, green means “completed” to some, whereas it means “in progress” to others. This can lead to difficulties in cross-Directorate reporting and may even lead to misinterpretations of data. Please also refer to slide 10.</p>		<ul style="list-style-type: none"> <li>• Develop a standardised RAG rating template to align interpretations of colours across Directorates within the Service, as a “single source of truth”</li> </ul>
<p><b>Rationalisation of HR plans -</b> Following our documentation review, we conclude that 15 out of 28 documents across the whole Service formed part of the HMICFRS inspection for 2023-2025. As such, it is good practice to keep these documents separate. However, we note that the Human Resources Directorate currently has five plans in place, which all contain either actions or commitments/objectives. Four out of five plans currently do not have a status reported against these actions or commitments/objectives. Please see slides 12-14 for further detail.</p>		<ul style="list-style-type: none"> <li>• Identify the reason for the lack of progress updates made on the plans the Human Resources Directorate have in place. Ensure progress updates are documented on a reoccurring basis</li> <li>• Consider rationalising and/or merging individual plans such as the HR objectives and the EDI objectives to gain better oversight of the plans in place within the Directorate, and to speed up reporting efforts</li> </ul>

# Improvement Plans

## High-Level Observations and Areas of Improvement

**KEY:**

-  High priority
-  Medium priority
-  Low priority

Observations/ Insights	RAG	Improvement Opportunities
<p><b>Prioritisation and ownership of action items</b> – Whereas most Directorates utilise some form of progress tracking against each action item (whether that is through a RAG rating or otherwise), we note that there is limited, documented prioritisation of actions where they fall within the same category. For example, some actions may be marked as “in progress”, but in some cases it is unclear to what extent these actions need to be phased or prioritised based on their urgency.</p> <p>Additionally, we note that not all action plans reference an owner against each action.</p>		<ul style="list-style-type: none"> <li>While a RAG status offers a quick snapshot of project progress, we recommend incorporating an action prioritisation approach to enhance project monitoring and management</li> <li>A prioritisation matrix is recommended to categorise actions based on their urgency, impact and complexity to allow stakeholders to focus on critical actions</li> <li>Assign ownership to each action to facilitate accountability and ensure that actions are addressed in a timely manner</li> </ul>
<p><b>Cross-over between strategy plans and action plans</b> – We note that, dependent on the Directorate, some strategic plans or strategy documents contain action items (i.e. People Strategy, Fleet &amp; Property Strategy), whereas other Directorates keep these items separate (Prevention Strategy). When action items are included within a strategic plan, this forms a requirement to keep the document “live” in order to track progress against actions. Some Directorates may find that splitting their strategic plans from their action plans leads to a clearer distinction between the overarching vision and the tasks required to achieve that vision.</p>		<ul style="list-style-type: none"> <li>Where strategic plans or strategy documents contain actions, consider splitting these out as a separate action plan to avoid creating multiple versions of the original strategic plan</li> <li>Ensure these actions are discussed and progress is logged on a reoccurring basis; frequency will be dependent on the plan in question</li> <li>Whenever changes are made to the action plan, this should be saved as a new version to create an audit trail</li> </ul>
<p><b>Documentation governance arrangements</b> – In this report (slides 18 and 19), we have set out the governance arrangements we understand the Service has in place to inform its key decision makers of progress made against actions, or to obtain final sign-off for a plan. These arrangements are not always clarified for each plan, and we note that some plans go through several forums before they are shared with the Fire Authority / Executive Committee / Overview and Audit Committee. Whilst this sequence may be required for some plans, there might be an opportunity for rationalisation (i.e. 2020-5 EDI Objectives which is discussed in five forums).</p>		<ul style="list-style-type: none"> <li>Carry out a review of the different forums the Service has in place to understand their scope, and by whom they are attended. Understand whether rationalisation of certain forums is appropriate, particularly where they are mostly attended by the same individuals, in order to free up senior management time.</li> <li>A PowerBI dashboard can be put in place to visualise progress against each individual plan to remove the need to discuss progress updates in several forums across the Service. This would create a self-service reporting tool which can be accessed by stakeholders on an as-needed basis.</li> </ul>



# Appendix





# Document Review

## Materials In Scope

Document received	Directorate	Category
Fire Authority Governance structure	Legal & Governance	No Actions
Officer Boards Terms of Reference	Legal & Governance	No Actions
Groups Terms of Reference	Legal & Governance	No Actions
Public Safety Plan	Strategy	Improvement or Action Plan
2020-2025 Corporate Plan	Strategy	Improvement or Action Plan
Environment and Climate Action Plan Update	Finance & Assets	Improvement or Action Plan
Financial Strategy Update	Finance & Assets	Improvement or Action Plan
Fleet and Property Strategy	Finance & Assets	Improvement or Action Plan
Internal Audit Report - Update on Progress of Audit		
Management Actions March 2023	Finance & Assets	Improvement or Action Plan
Procurement Strategy 2022-6	Finance & Assets	Improvement or Action Plan
Annual Governance Statement 2021/2	Legal & Governance	Principles or Commitments or Objectives
Corporate Risk Management Strategy	Legal & Governance	No Actions
Prevention Improvement Plan	Prevention, Response & Resilience	Improvement or Action Plan
HMICFRS Improvement Plan	Technology, Transformation & PMO	Improvement or Action Plan
2020-5 EDI Objectives	Human Resources	Principles or Commitments or Objectives
Operational Assurance Improvement Plan	Protection, Assurance and Development	Improvement or Action Plan
Efficiency and Productivity Plan	Finance & Assets	No Actions
Capital Strategy	Finance & Assets	No Actions
Medium-Term Financial Plan	Finance & Assets	No Actions
Gender Pay Gap Report 2022	Human Resources	Principles or Commitments or Objectives
HMICFRS document request list	External	No Actions

# Document Review

## Materials In Scope

Document received	Directorate	Category
Referral process improvement	Prevention, Response & Resilience	Improvement or Action Plan
Thames Valley Collaboration Business Plan 2022-2027	Technology, Transformation & PMO	No Actions
2023-34 High Level Plan	Technology, Transformation & PMO	No Actions
Inphase Performance Management System (website)	N/A	No Actions
Community Risk Management Planning strategic framework	External	No Actions
ICT Strategy	Technology, Transformation & PMO	Principles or Commitments or Objectives
Health and Safety Policy Version 5 - August 2020	Protection, Assurance and Development	Principles or Commitments or Objectives
HS Policy Statement August 2022	Protection, Assurance and Development	Principles or Commitments or Objectives
Protection Strategy 2023-2024 V4 May 2023	Protection, Assurance and Development	Principles or Commitments or Objectives
Response strategy	Prevention, Response & Resilience	Principles or Commitments or Objectives
Prevention Strategy 2022-2025	Prevention, Response & Resilience	Principles or Commitments or Objectives
2025-30 CRMP and Corporate Plan scope and timelines	Strategy	No Actions
Project Initiation Document for the 2025-30 CRMP	Strategy	Improvement or Action Plan
Internal Governance Overview - 17 May 2022	Legal & Governance	No Actions
Board - Group Meeting Structure	Legal & Governance	No Actions
Audit of Groups and Meetings	Legal & Governance	No Actions
2021-2022 Statement of Assurance (annual)	Legal & Governance	No Actions
Corporate Risk Management Policy	Legal & Governance	No Actions
Corporate Risk Register	Legal & Governance	Risk Management and Mitigations
People Strategy 2020-2025	Human Resources	Improvement or Action Plan
HMICFRS Values and Culture and Exploring our Culture	Human Resources	Improvement or Action Plan
HR Objectives 2023-2024	Human Resources	Improvement or Action Plan

# Document Governance

## List of Abbreviations

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Abbreviation	Meaning
JCF	Joint Consultation Forum
OSG	Operational Safety Group
SIRG	Strategic Infrastructure & Resilience Group
EDIG	EDI Group
TSG	Training Strategy Group
WPG	Workforce Planning Group
OAG	Operational Assurance Group
HSWC	Health, Safety & Wellbeing Committee
PMB	Performance Monitoring Board
BTB	Business Transformation Board
SMB	Strategic Management Board
OAC	Overview and Audit Committee
EC	Executive Committee
FA	Fire Authority

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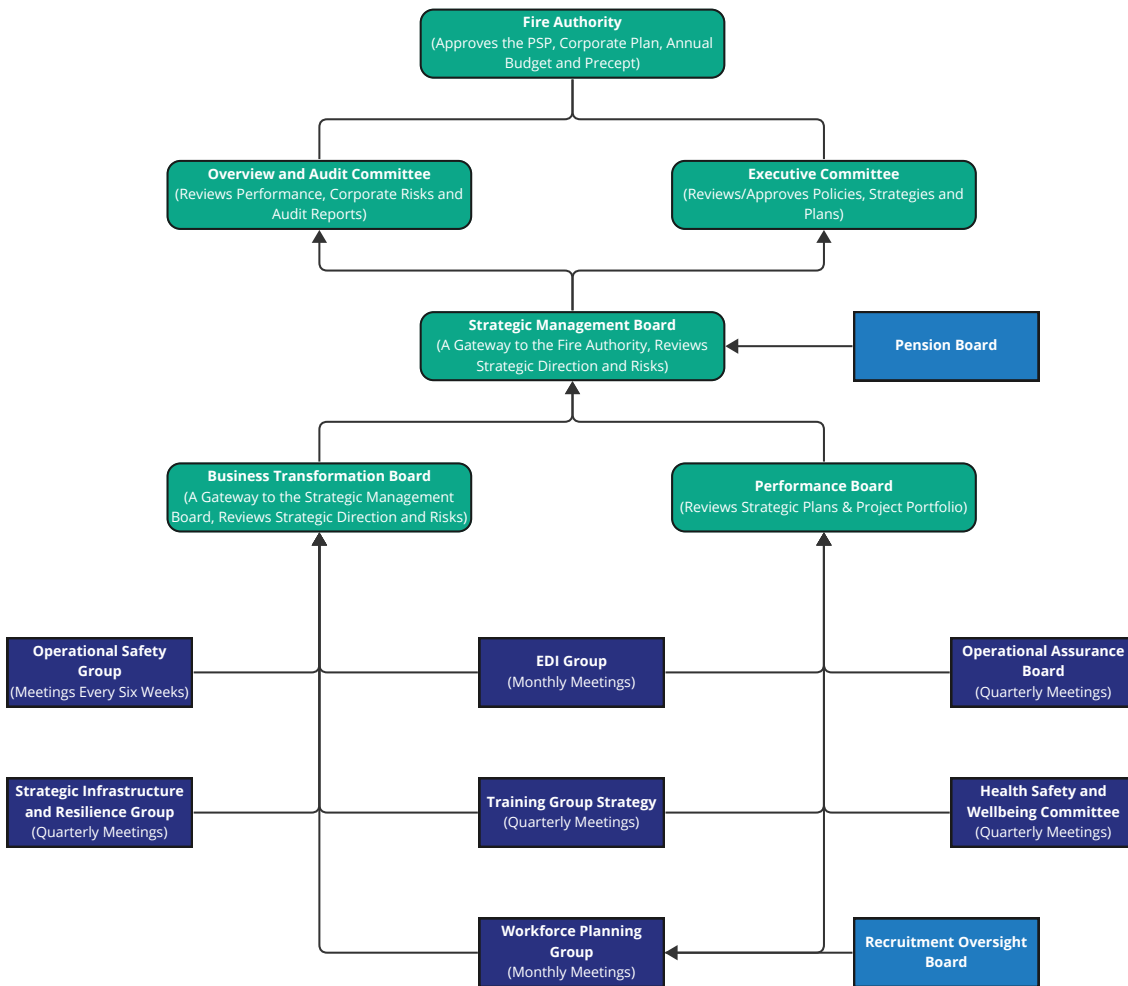
# Stakeholder interviews held

## Overview

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Name	Role
Mark Hemming	Director of Finance & Assets
Anne-Marie Carter	Head of Technology, Transformation & PMO
Simon Tuffley	Head of Prevention, Response & Resilience
Calum Bell	Head of Protection, Assurance & Development
Anne Stunell	Head of Human Resources
Stuart Gowanlock	Corporate Planning Manager

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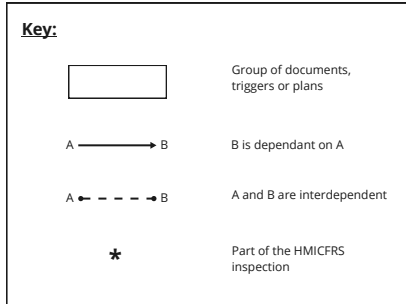
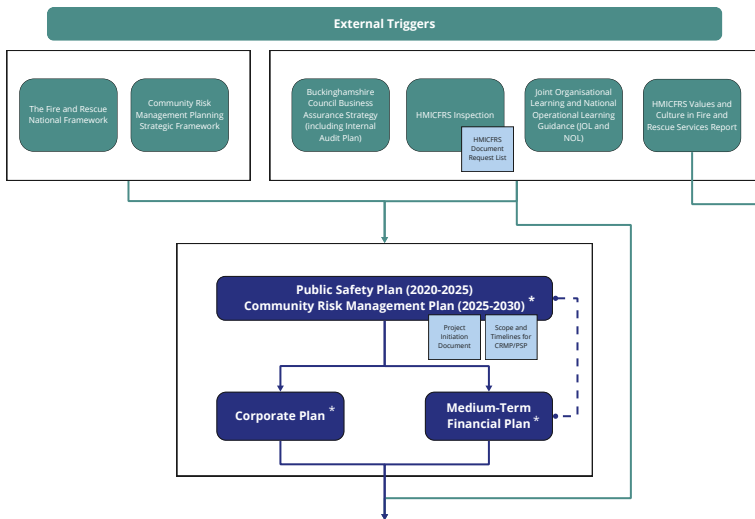


Disclaimer:

Source: Terms of Reference Groups document. The frequency at which these Groups and Boards meet has been shown, where this information was available.

It should be noted that the JCF does not have any decision-making authority, and is a mechanism for awareness and discussion.

Joint Consultation Forum

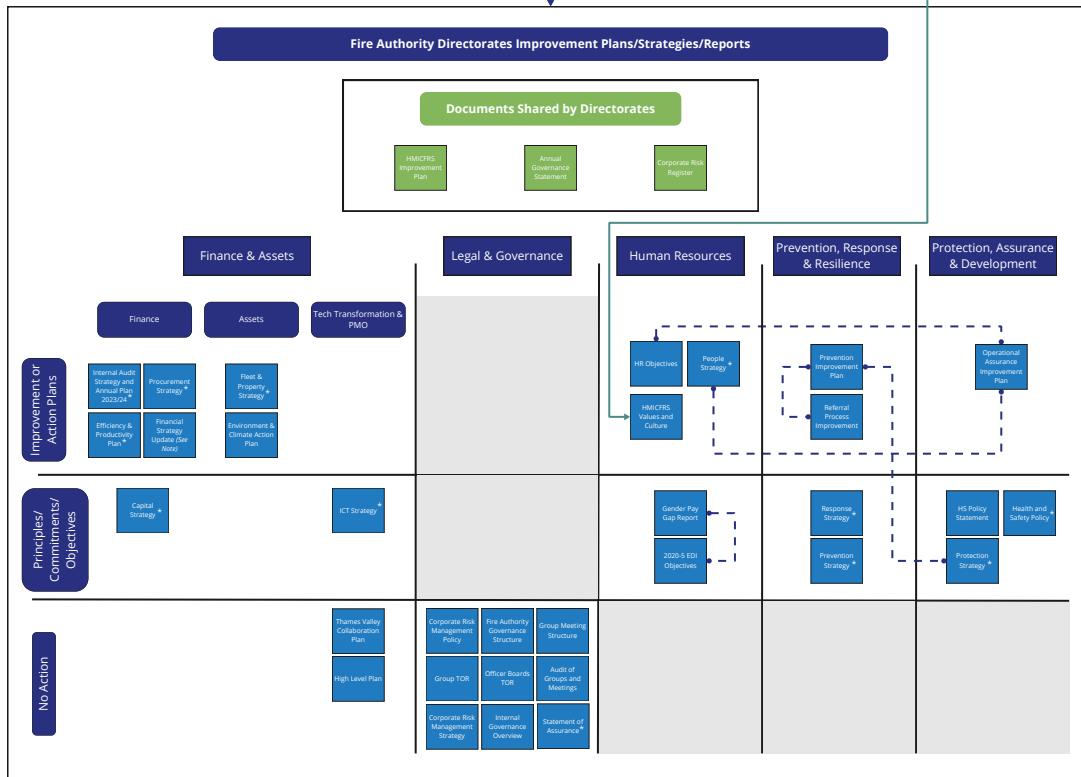


Disclaimer:

*This overview should be read from top to bottom, showcasing the layers of plans across the Service and their external triggers. The Public Safety Plan, Corporate Plan and Medium-Term Financial Plan set the strategic and financial direction for the Service and subsequently, directly or indirectly, influence the Directorate plans, which is the final layer.*

Note:

*Whilst the Financial Strategy Update is not on the HMICFRS list, it does contain the Reserves Strategy, which is on the list.*





# Business Assurance and Risk Management

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## Partnership Working - FINAL

### **Auditors**

Maggie Gibb, Head of Business Assurance (and Chief Internal Auditor)

Selina Harlock, Audit Manager

Juan Fosco, Audit Manager

Axolile Kopman, Assistant Manager

Aman Sair, Internal Auditor

## Management Summary

### Introduction

The Partnership Working audit was undertaken as part of the 2023/24 Internal Audit plan. This area was included in the plan at the Audit Committee's request and due to the significance of risks related to the area in Buckinghamshire & Milton Keynes Fire Authority (BMKFA) ('the Authority') Risk Register.

Partnerships are a strategic tool for the Authority to achieve its objectives by leveraging the strengths and resources of other organisations. However, these arrangements also introduce new and different risks that need to be recognised, evaluated, and effectively managed.

In May 2014, the Executive approved a Partnership Strategy, which includes a set of nine key principles that need to be determined to justify any relationship with another body as a true partnership.

### Audit Objective

The purpose of this audit is to provide assurance over the adequacy and effectiveness of current controls over Partnership Working. It evaluated the Authority's approach to managing its partnerships, including the governance arrangements, partnership register and agreements, implementation of policies and procedures, transformation initiatives, and communication strategies.

This will serve as a contribution towards the overall opinion on the system of internal control that the Chief Internal Auditor is required to provide annually. It also provides assurance to the Section 112 officer that financial affairs are being properly administered.

### Scope of work

The agreed scope of this audit was:

- Governance Arrangements;
- Partnership Register and Agreements;
- Duplication;
- Implementation;
- Transformation;
- Financial and Operational Impact and
- Performance and Communication.

This audit only considered the controls in place at the time of the audit.



**Table 1: Overall Conclusion**

Overall conclusion on the system of internal control being maintained	<b>Reasonable</b>
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RISK AREAS	AREA CONCLUSION	No. of High Priority Management Actions	No. of Medium Priority Management Actions	No. of Low Priority Management Actions
<b>Partnership Working</b>				
Governance Arrangements	<b>Substantial</b>	0	0	0
Partnership Register and Agreements	<b>Reasonable</b>	0	2	0
Duplication	<b>Substantial</b>	0	0	0
Implementation	<b>Substantial</b>	0	0	0
Transformation	<b>Substantial</b>	0	0	0
Financial and Operational Impact	<b>Substantial</b>	0	0	0
Performance and Communication	<b>Reasonable</b>	0	0	1
<b>Total</b>		<b>0</b>	<b>2</b>	<b>1</b>

Appendix 1 defines the grading for each of the conclusions given.

## Governance Arrangements

Overall responsibility for partnership arrangements lies with the Authority's Executive Committee; individual partnerships are delegated to respective managers. The Executive Committee receives a Partnership Governance Update on a biennial basis; the last update was presented in July 2022 and delivered by the Director of Finance and Assets.

The Authority has sections on the management of partnerships within the Financial Regulations (last updated September 2019) and Financial Instructions (last updated July 2023). They stipulate that partnerships should have the following in place:

- A defined manager who is responsible for ensuring that the partnership is appraised for financial viability on an ongoing basis;
- Appropriate resources assigned to the partnership;
- A documented agreement in place detailing the accountabilities of the partnership;
- Detail on how the partnership will be monitored;
- Assurances that the partnership contributes to the Authority's objectives as outlined in the Corporate Plan, and
- A risk assessment conducted before the signing of the partnership<sup>1</sup>.

We confirmed that risks around partnerships are considered and included on the Legal and Governance Risk Register (last updated February 2023). Risk 32 is on partnerships: *'Failure to ensure that all agreements with partners are maintained and deleted when no longer required'*. In addition, there are additional risks relating to individual partnerships. This is the case for the partnership with the Fire Rescue and Indemnity Company (FRIC), which is the Authority's insurance provider, as well as with the Thames Valley Fire Control Service (TVFCS), which operates a joint control centre, and so contributes to the Authority's core service functions. Risk number three on the Directorate Risk Register (last updated April 2023), *'Failure of FRIC to cover insurance issues'*, and Risk number four on the Prevention Response Resilience Risk Register (last updated April 2023), *'Loss of ability to mobilise appliances and service delivery resources'* relate specifically to FRIC and TVFCS respectively.

From eight current partnerships at the Authority, we selected a sample of five to assess whether a risk assessment had been conducted before signing the contract. We confirmed that three had risk assessments carried out as part of their proposals (presented either to the Members of the Authority or the Executive Committee); one partnership (Safer Bucks Board) was required by law to enter into (under the Crime and Disorder Act 1998), and so no risk assessment was necessary. We note that for one partnership (with the British Red Cross), the Authority could not provide us with any documentation for its proposal, financial/legal implications, monitoring, or the partnership agreement itself. We were advised by the Group Commander (Response South) that there had been a lapse in communications between the Authority and the Red Cross. We were unable to test this partnership's management (**Finding 1**).

## Partnership Register and Agreements

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<sup>1</sup> Testing against these bulletpoints for our sample of partnerships has been detailed throughout the report.

**Commented [HM1]:** Please can this just say managers as Area Manager has a specific meaning in the fire sector.

The Authority maintains oversight of its eight current partnerships through a Partnership Register, which was presented to the Executive Committee along with the Partnership Governance Update in July 2022. The Register is a static document and has not been updated since the Executive Committee noted it. It contains the following details on the current partnerships in place:

- The signing date of the partnership;
- Whether the partnership is legally defined and agreed by all partners;
- Links to the Authority's Corporate Plan;
- Aims and outcomes for the partnership;
- Whether the outcomes are measurable;
- Whether the risk is shared;
- Date of last review by all partners;
- Whether the desired outcomes could be achieved in any other manner and
- Whether there is an exit strategy in place.

From our previously selected sample of five partnerships, we cross-referenced the agreements with the 2020-25 Corporate Plan (last updated June 2023). We confirmed that three partnerships were linked to the Strategic Objectives in the Plan; these links were identified on the Partnership Register, and the partnerships were referenced in the Corporate Plan. The Director of Finance and Assets advised that one of the partnerships was not required to be specifically aligned with the Strategic Objectives as it is an insurance arrangement (FRIC) and relates to the Authority's core functioning. As noted above, we were not provided evidence for the British Red Cross partnership. We could not test its alignment with the Authority's Strategic Objectives.

Of the eight partnerships currently in place, we were advised that one agreement has not yet been finalised (included in the Register as joint venture terms agreed and a formal signed contract is to follow). One is missing (British Red Cross). We confirmed that three had signed agreements that were in date as of August 2023, but we did not receive three other agreements. In addition, we note that there is no central location where all partnership agreements are held; knowledge of their whereabouts was limited to individuals at the Authority (**Finding 2**).

### ***Duplication***

We received information (through reviewing the partnership agreements or other Authority documents on partnerships, such as Committee reports) which have the following rationales:

- Safer MK: a community safety partnership for Milton Keynes Council;
- Safer Bucks Board: a community safety partnership for Buckinghamshire Council,
- MK Safety Centre: an education partnership with the Milton Keynes Safety Centre, to whom the Authority has partially outsourced their education function,
- Fire Co-responder: a partnership whereby the Authority co-responds to certain medical emergencies,
- British Red Cross: support services provided by the Red Cross when the Authority responds to fires, to help those afflicted by a fire in their homes,
- Thames Valley Fire Control Service: a joint centre for emergency call handling, mobilising, and resource management,
- Fire and Rescue Indemnity Company: a shared insurance pool/arrangement with other fire services, and:
- Wide Area Network (WAN)/Local Area Network (LAN): a shared data network joint venture between the Authority and Buckinghamshire Council, Buckinghamshire NHS Trust and Buckinghamshire Clinical Commissioning Group.

As mentioned above, we noted no apparent overlaps in the purpose of each partnership (the Safer MK and Safer Bucks Board relate to different geographical areas).

### **Implementation**

For our previously selected sample of partnerships, we confirmed that either Managers were assigned to the partnership or Members had been appointed to the relevant partnership to sit on the Governing Body (for TVFCS and Safer Bucks Board). However, we note that the relevant Manager of each partnership was not listed on the Partnership Register or in another form of documentation (**Finding 2**).

### **Transformation**

For our sample of partnerships, we confirmed that where appropriate, continuous improvement was sought after. For example, this took the form of annual workshops for TVFCS, which identified the possibility of holding more formal meetings (three meetings and an extra workshop). These discussions took place in the TVFCS Joint Committee meeting in July 2023.

We received no evidence of continuous improvement for the MK Safety Centre or the Safer Bucks Board (**Finding 4**). We were advised by the Director of Finance and Assets that there was no monitoring for continuous improvement for FRIC due to its nature as an insurance provider, the key considerations are the annual contributions on the part of the Authority, which are monitored as part of regular financial reporting.

### **Financial Operation and Impact**

The below table notes the annual financial contributions to each partnership, according to the Authority's 2023-24 budget:

Partnership	Amount	Notes
Safer MK	-	Not separately identified in the budget (either zero or negligible)
Safer Bucks Board	-	Not separately identified in the budget (either zero or negligible)
MK Safety Centre	£25,000	-
Fire Co-responder	£45,000	Gross value – netted off by cost recovery
British Red Cross	£0	No direct financial contributions
Thames Valley Fire Control Service	£978,380	-
Fire and Rescue Indemnity Company	£378,000	Includes £10,000 to cover claims below policy excess
WAN/LAN	£160,000	-
<b>Total</b>	<b>£1,576,380</b>	

We requested evidence of performance monitoring for our selected sample. One partnership is a shared insurance pooling arrangement with no specific deliverables besides paying out insurance claims. Therefore, no performance monitoring occurs, although annual financial contributions are monitored.

We received evidence for performance metrics for two partnerships (dating from October 2022 to July 2023), which were reported quarterly to the Authority (or the TVFCS Joint Committee) **(Finding 3)**.

***Performance and Communication***

We reviewed the Partnership Governance Update (dated July 2022) and confirmed that it provided a high-level update on partnerships. There was an executive summary detailing the rationale or partnerships introduced formally in 2014 and sections on risk management, legal implications, privacy and security implications, and key changes since the previous update. Two new partnerships had been added to the Register, whilst three had been removed. The current Partnership Register was also included in the Appendix of the update. We noted no mention of when the next update should occur **(Finding 3)**.

For our sample of partnerships, we confirmed that meetings occur regularly between the partners. TVFCS' Joint Committee meets every six months; the Safer Bucks Board and the MK Safety Centre meet with the Authority quarterly. We identified one partnership (FRIC) where an annual AGM is attended, but the Authority could not find minutes; we were advised by the Director of Finance and Assets that they would be held on the partner's end. We received no evidence around regular meetings for the MK Safety Centre and the Safer Bucks Board **(Finding 4)**.

**Table 2: Detailed Audit Findings and Management Action Plan**

Finding 1: Partnership Agreements	Risk Rating	Agreed Management Actions
<p>The Authority should have signed and up-to-date partnership agreements for their current partnerships. We requested copies of signed agreements for our selected sample. However, Management advised that the British Red Cross partnership could not be found.</p> <p>We were also not provided with the agreements for the Safer MK, Safer Bucks Board and MK Safety Centre partnerships, with no explanation provided, whilst one other has not yet been finalised. We were advised by the Director of Finance and Assets that there is no central location where all partnership agreements are held; instead, individual staff members would know where each agreement is held.</p> <p>The Authority could provide no evidence for the Red Cross partnership, including the initial proposal and ongoing monitoring. We were advised by the Group Commander (Response South) that there had been a lapse in communications between the Authority and the Red Cross. As listed above, neither partner has a direct financial contribution to this partnership.</p> <p>The absence of signed and up-to-date partnership agreements and a central location for all such agreements poses risks for the Authority. This lack of organisation can lead to accountability issues, potential non-compliance with policies and procedures, and even legal and financial risks. Furthermore, the lack of a central repository for these agreements can lead to operational disruptions due to miscommunication or loss of information, especially if the staff member responsible for a particular agreement is unavailable or leaves the organisation.</p> <p>Additionally, the lapse in communication between the Authority and the Red Cross and the absence of evidence for this partnership suggests risks of operational disruptions and inadequate oversight. These issues could lead to unmet objectives or inefficiencies within the partnership. Moreover, failure to maintain proper documentation and communication with partners could harm the Authority's reputation, affecting its ability to form future partnerships.</p>	<b>M</b>	<p><b>Action:</b></p> <p>All partnership agreements will be stored in a central repository.</p> <p><b>Officer responsible:</b>                      Director of Finance and Assets</p> <p><b>Date to be implemented by:</b>                      29 March 2024</p>
Finding 2: Partnership Register	Risk Rating	Agreed Management Actions
<p>The Authority maintains a Partnership Register (last updated July 2022) for its eight current partnerships. However, we noted the following:</p> <ul style="list-style-type: none"> <li>• The 'Date of last review by all partners' column did not always list the actual date and instead stated 'Annual' in five out of eight cases, meaning that it is unclear when the latest review took place;</li> <li>• The Manager of the partnership was not listed,</li> </ul>	<b>M</b>	<p><b>Action:</b></p> <p>Within the central repository (see Finding 1) a live version of the partnership register will be created.</p>

<ul style="list-style-type: none"> <li>• The most recent contract date signed (as opposed to the initial signing date) was not listed. Some partnerships are currently over five years old, with two being entered into in 2010 and 2012,</li> <li>• The annual cost of the partnership was not listed,</li> <li>• In addition, we note that it is not a live document and has not been updated since the last Partnership Governance Update in July 2022. Because of this, it has not reflected the renewal of the MK Safety Centre partnership in October 2022.</li> </ul> <p>The Authority's Partnership Register, last updated in July 2022, presents areas of concern. The lack of specific dates for the last review by all partners, absence of the partnership manager's name, omission of the most recent contract signing date, and failure to list the annual cost of the partnership all contribute to a lack of transparency and accountability. This could potentially lead to mismanagement or inefficiencies within the partnerships.</p> <p>Furthermore, the Register is not a live document and has not been updated since the last Partnership Governance Update in July 2022. This has resulted in it not reflecting recent changes, such as the MK Safety Centre partnership renewal in October 2022. The outdated nature of the Register poses a risk of inaccurate record-keeping. It could impact the Authority's ability to manage its partnerships effectively.</p>		<p><b>Officer responsible:</b>                  Director of Finance and Assets</p> <p><b>Date to be implemented by:</b>                  29 March 2024.</p>
<p><b>Finding 3: Partnership Governance Update</b></p>	<p><b>Risk Rating</b></p>	<p><b>Agreed Management Actions</b></p>
<p>The Authority Executive last received a Partnership Governance Update in July 2022. The update contained an executive summary detailing the rationale or partnerships introduced formally in 2014 and sections on risk management, legal implications, privacy/security implications, and key changes since the previous update. We note no mention of when the next Update should be provided to the Authority Executive. We were informed by the Director of Finance and Assets that the updates should be biennial and that this would be documented for clarity.</p> <p>We also note that the lapse in communications with the British Red Cross (the last noted date of review of the agreement by all partners is listed as 2014 in the Update) was not discussed.</p> <p>The absence of a specified date for the next update could lead to irregular or delayed updates, affecting the Authority's ability to manage its partnerships effectively. Although the Director of Finance and Assets has stated that updates should be biennial, this is not documented, which could lead to confusion or inconsistency in future updates.</p> <p>Furthermore, the lapse in communications with the British Red Cross, with the last noted date of review of the agreement by all partners listed as 2014, was not discussed in the update. This omission could indicate a lack of transparency and oversight, potentially impacting the effectiveness of the partnership.</p>	<p><b>L</b></p>	<p><b>Action:</b>                  Frequency of updates (recommended biennial) to be specified in future reports.</p> <p><b>Officer responsible:</b>                  Director of Finance and Assets.</p> <p><b>Date to be implemented by:</b>                  31 July 2024 (proposed date of next update)</p>

<b>Finding 4: Information Not Provided During the Audit Fieldwork</b>	<b>Risk Rating</b>	<b>Agreed Management Actions</b>
<p>We note the below pieces of evidence that were not provided to us by Management:</p> <ul style="list-style-type: none"><li>• The signed funding agreements with the MK Safety Centre, Safer Bucks Board and Safer MK;</li><li>• The latest quarterly performance report provided by the MK Safety Centre, as well as the latest Safety Centre update provided to the Authority's Performance Monitoring Board;</li><li>• The Terms of Reference for the Safer Bucks Board;</li><li>• The Safer Bucks Board 3-Year Plan;</li><li>• The most recent Safer Bucks action log and</li><li>• The most recent Safer Bucks Board quarterly meeting minutes.</li></ul>	<p>n/a</p>	



## Appendix 1: Definition of Conclusions

### Key for the Overall Conclusion:

Below are the definitions for the overall conclusion on the system of internal control being maintained.

Definition	Rating Reason
<p><b>Substantial</b></p> <p>A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.</p>	<p>The controls tested are being consistently applied and risks are being effectively managed.</p> <p>Actions are of an advisory nature in context of the systems, operating controls and management of risks. Some medium priority matters may also be present.</p>
<p><b>Reasonable</b></p> <p>There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.</p>	<p>Generally good systems of internal control are found to be in place but there are some areas where controls are not effectively applied and/or not sufficiently developed.</p> <p>Majority of actions are of medium priority but some high priority actions may be present.</p>
<p><b>Limited</b></p> <p>Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.</p>	<p>There is an inadequate level of internal control in place and/or controls are not being operated effectively and consistently.</p> <p>Actions may include high and medium priority matters to be addressed.</p>
<p><b>No Assurance</b></p> <p>Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.</p>	<p>The internal control is generally weak/does not exist. Significant non-compliance with basic controls which leaves the system open to error and/or abuse.</p> <p>Actions will include high priority matters to be actioned. Some medium priority matters may also be present.</p>

Management actions have been agreed to address control weakness identified during the exit meeting and agreement of the Internal Audit report. All management actions will be entered onto the Pentana Performance Management System and progress in implementing these actions will be tracked and reported to the Strategic Management Board and the Overview & Audit Committee.

We categorise our management actions according to their level of priority:

Action Priority	Definition
High (H)	Action is considered essential to ensure that the organisation is not exposed to an unacceptable level of risk.
Medium (M)	Action is considered necessary to avoid exposing the organisation to significant risk.
Low (L)	Action is advised to enhance the system of control and avoid any minor risk exposure to the organisation.

## Appendix 2: Officers Interviewed

The following staff contributed to the outcome of the audit:

<b>Name:</b>	<b>Title:</b>
Mark Hemming	Director of Finance and Assets
Joanne Cook	Community Safety and Safeguarding Manager
Stuart Grosse	Group Commander Response South

The Exit Meeting was attended by:

<b>Name:</b>	<b>Title:</b>
Mark Hemming	Director of Finance and Assets

The auditors are grateful for the cooperation and assistance provided from all the management and staff who were involved in the audit. We would like to take this opportunity to thank them for their participation.

## Appendix 3: Distribution List

### Draft Report

Name:	Title:
Mark Hemming	Director of Finance and Assets
Joanne Cook	Community Safety and Safeguarding Manager
Stuart Grosse	Group Commander Response South

### Final Report as above plus:

Name:	Title:
Mark Hemming	Director of Finance and Assets
Mick Osborne	Acting Chief Fire Officer
Ernst and Young	External Audit

### Audit Control:

Deliverable	Date
Closing Meeting	17 August 2023
Draft Report	5 October 2023
Management Responses	6 October
Final Report	9 October 2023

## Disclaimer

Any matters arising as a result of the audit are only those, which have been identified during the course of the work undertaken and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that could be made.

It is emphasised that the responsibility for the maintenance of a sound system of management control rests with management and that the work performed by Internal Audit Services on the internal control system should not be relied upon to identify all system weaknesses that may exist. However, audit procedures are designed so that any material weaknesses in management control have a reasonable chance of discovery. Effective implementation of management actions is important for the maintenance of a reliable management control system.

### Contact Persons

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