



Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 19 July 2023

Report title: 2021/22 Statement of Assurance

Lead Member: Chairman, Overview and Audit Committee

Report sponsor: Graham Britten, Director of Legal and Governance

Author and contact: Stuart Gowanlock, Corporate Planning Manager

Action: Decision

Recommendations: That the 2021/22 Statement of Assurance be approved for signature by the Chairman of the Overview and Audit Committee and the Chief Fire Officer.

Executive summary:

The Fire and Rescue National Framework, published by the Department of Communities and Local Government in July 2012, introduced the requirement for fire and rescue authorities in England to produce a 'Statement of Assurance' on an annual basis. An updated National Framework was published in May 2018. This maintained the requirement that every authority must publish an annual statement of assurance of compliance with the Framework. The statements are intended to provide assurance to the public on financial, governance and operational matters and demonstrate that National Framework requirements, including those relating to integrated risk management planning, are being met.

The precise form, content and methodology used to prepare the statements are left to local discretion. Where authorities "have already set out relevant information that is clear, accessible, and user-friendly within existing documents" they may draw on these in preparing their statements of assurance.

Buckinghamshire and Milton Keynes Fire Authority already produces and publishes a variety of separate statements relating to financial, governance and operational performance such as the Annual Governance Statement and Annual Financial Statements. The draft 2021/22 Statement of Assurance, shown at Appendix 1, draws on, summarises, and includes relevant extracts from these more detailed assessments. Changes from the 2020/21 Statement of Assurance are shown as shaded text. Officers are of the view that collectively the assurance processes underpinning the range of existing statements covers the scope and nature of what is

required for the statement of assurance. However, with regard to section 2 of the Statement, concerning financial assurance, note that there have been delays to:

- the audit of the annual financial statements for the year ending 31 March 2022 (further details can be found within the public notice: <https://bucksfire.gov.uk/authority/audit-of-accounts/>); and,
- production of the appointed external auditors Audit Results Report for the year ended 31 March 2022.

The above items will be presented to the Overview and Audit Committee following completion and any material findings from them, included in the 2022/23 Statement of Assurance.

The statement of assurance should be signed off by an elected member of the Authority who is able to take responsibility for its contents. It is for authorities to decide who the most appropriate person is.

In respect of Buckinghamshire and Milton Keynes Fire Authority, officers are of the view that the most appropriate person is the Chairman of the Overview and Audit Committee.

Financial implications:

There are no direct financial implications arising from the production of the annual Statement of Assurance.

Risk management:

Financial, governance and operational assurance processes form part of the Authority's risk management framework. The effectiveness of these contributes to the identification, reduction, and mitigation of corporate and operational risks.

Legal implications:

Section 21 of the Fire and Rescue Services Act 2004 (FRSA 2004) provides the statutory authority for the National Framework and requires Fire and Rescue Authorities to 'have regard' to it in carrying out their functions. However, Section 22 of the Act gives the Secretary of State the power to intervene if he considers that "...a fire and rescue authority is failing, or is likely to fail, to act in accordance with the Framework prepared under section 21".

Also "The Secretary of State must report to Parliament on—

(a) the extent to which fire and rescue authorities are acting in accordance with the Framework prepared under section 21;

(b) any steps taken by him for the purpose of securing that fire and rescue authorities act in accordance with the Framework".

The Statement of Assurance will be used as a source of information by the Secretary of State when preparing biennial reports required by section 25 of the Fire & Rescue Services Act 2004.

Privacy and security implications:

Following consultation with the Data Protection Officer, no privacy or security issues have been identified or associated with the Statement of Assurance.

Duty to collaborate:

The statement is designed to provide assurance in relation to the operations of the Authority and details any relevant collaborative work with the other Thames Valley Fire Authorities and other agencies.

Health and safety implications:

There are no direct health and safety implications arising from this report.

Environmental implications:

None identified.

Equality, diversity, and inclusion implications:

There are no direct equality, diversity or inclusion implications arising from this report.

Consultation and communication:

The requirement for Statements of Assurance arose from the revisions to the National Framework published by the Department for Communities and Local Government in July 2012. An evaluation of the implications of the new Framework was reported to the Fire Authority at its 27 September 2012 meeting.

The 2020/21 Statement of Assurance was approved on 16 March 2022:

<https://bucksfire.gov.uk/documents/2022/03/oa-item-12-160322.pdf/>

Background papers:

Appendix	Title	Protective Marking
1	Draft 2021/22 Statement of Assurance	None
2	CLG Guidance on Statements of Assurance	None

Approval date: 19 July 2023



**Statement of Assurance
2021/2022**

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1. INTRODUCTION

- 1.1 Although Fire and Rescue Services in England are run by local government bodies, the Fire and Rescue Services Act 2004 requires that local fire and rescue authorities must have regard to direction from central government. This direction, issued in the form of a 'National Framework', sets out the Government's strategic aims and requirements for Fire and Rescue Services in England. An updated National Framework was published in May 2018. This maintained the requirement, introduced by Government in 2012, that every authority must publish an annual statement of assurance of compliance with the Framework that:

“should outline the way in which the authority and its fire and rescue service has had regard – in the period covered by the document – to this National Framework, the Integrated Risk Management Plan and to any strategic plan... prepared by the authority for that period. The authority must also provide assurance to their community and to government on financial, governance and operational matters”.

- 1.2 The purpose of this document is to provide the public and Government with assurance that Buckinghamshire and Milton Keynes Fire Authority ('The Authority') met the requirements set out in the National Framework and accompanying Government guidance¹ during the 2021/22 financial year.
- 1.3 Where relevant, the document draws on, consolidates and summarises the findings of existing assurance processes relating to financial, governance and operational matters that were set up to meet other statutory and regulatory requirements of fire and rescue authorities.
- 1.4 During the year, Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS)² carried out a second formal inspection of the Service. An overview of the findings from this inspection is set out at section 6 of this document.

¹ 'Guidance on Statements of assurance for fire and rescue authorities in England, Department for Communities and Local Government, May 2013.

² The inspection was carried out during the reign of Her Majesty Queen Elizabeth II.

2. FINANCIAL ASSURANCE

- 2.1 It is a statutory requirement under the Accounts and Audit Regulations 2015 for authorities to publish the financial results of their activities for the year. This 'Statement of Accounts', shows the annual costs of providing the Service and is determined by a Code of Practice which aims to give a "true and fair" view of the financial position and transactions of the authority.
- 2.2 The unaudited annual financial statements for the Year Ending 31 March 2022 can be accessed via this hyperlink:
<https://bucksfire.gov.uk/documents/2022/07/statement-of-accounts-2021-22-unaudited.pdf/>
- 2.3 The financial statements are required to be audited under the Local Audit and Accountability Act 2014. The auditors are responsible for:
- forming an opinion on the financial statements;
 - reviewing the Annual Governance Statement;
 - forming a conclusion on the arrangements that the Authority has in place to secure economy, efficiency and effectiveness in its use of resources.

There has been a delay to the audit of the annual financial statements for the year ending 31 March 2022. Further details can be found within the public notice, which is available here:

<https://bucksfire.gov.uk/authority/audit-of-accounts/>

- 2.4 Regarding the requirement to consider whether the Authority has put in place 'proper arrangements' to secure economy, efficiency and effectiveness in its use of resources – known as the 'value for money conclusion' - the auditors, will assess this within their Audit Planning Report. Previous reports did not identify any risks of significant weaknesses against the three reporting criteria of financial sustainability, governance and improving economy, efficiency and effectiveness, and there is no reason to expect this will be any different when the audit is concluded for the 2021/22 financial year.

The detailed results and conclusions from the appointed external auditors audit process will be found in the Audit Results Report for the year ended 31 March 2022, which will be published following the conclusion of the audit.

2.5 The Authority is required to report annually on progress against the financial strategy 2020/21-2024/25 which was approved by the Fire Authority in December 2020. The financial strategy is the link between the organisation's long-term service objectives and its financial capacity. It also helps organisations to consider the feasibility of different options in terms of affordability and financial sustainability. An update on progress made during the first year of the strategy was provided to the Fire Authority in December 2021 (see Agenda Item 9 at pages 39-64):
[\(Public Pack\)Agenda Document for Buckinghamshire & Milton Keynes Fire Authority, 08/12/2021 11:00 \(bucksfire.gov.uk\)](#)

2.6 The Authority's internal auditors also produce an annual report on the internal control environment. In this report, the Chief Internal Auditor stated that:

"The results of the audit work undertaken, when combined with our experience and knowledge of previous years' performance and the current climate in which the Authority is operating, form the basis for the overall opinion. As such, in my opinion the system of internal control provides reasonable assurance regarding the effective, efficient and economic exercise of the Authority's functions. However, the work undertaken during 2021/22 has identified further improvements that are required to ensure that the internal control framework remains adequate and effective. Findings raised from the 2021/22 internal audit reviews have not identified any material weaknesses. Overall, the Fire Authority has continued to demonstrate a robust and effective internal control and risk management environment."

The full internal audit report containing the Internal Auditors opinion can be viewed via the following hyperlink:

<https://bucksfire.gov.uk/documents/2022/07/oa-item-9b.pdf/>

2.7 In addition to the statutory requirement to publish annual financial results, the government is committed to increasing transparency across local authorities. One of the steps in this process is for the publication online of

information relating to spend items in excess of £500. In accordance with that requirement, the Authority is publishing monthly schedules of payments, which can be found on our website:

<https://bucksfire.gov.uk/authority/financial-transparency/>

3. GOVERNANCE

- 3.1 The Authority is responsible for maintaining a sound system of internal control that supports the achievement of its policies, aims and objectives whilst safeguarding public money and organisational assets. There is also a requirement to ensure that the Authority is administered prudently and economically and that resources are used efficiently and effectively and that sound arrangements are in place for the identification and management of risks.
- 3.2 The Authority's approach to governance is based on the seven core principles of good governance set out in the CIPFA / SOLACE Framework for Delivering Good Governance in Local Government (2016):

Principle A Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.

Principle B Ensuring openness and comprehensive stakeholder engagement.

Principle C Defining outcomes in terms of sustainable economic, social, and environmental benefits.

Principle D Determining the interventions necessary to optimise the achievement of the intended outcomes.

Principle E Developing the entity's capacity, including the capability of its leadership and the individuals within it.

Principle F Managing risks and performance through robust internal control and strong public financial management.

Principle G Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

- 3.3 There is already a statutory requirement for the Authority to produce an annual governance statement to demonstrate and evidence that it operates an effective system of internal control. The internal control systems underlying the annual governance statement are assessed by Internal Audit to ensure that they are adequate and effective so that:
- The Authority can establish the extent to which they can rely on the whole system; and,
 - Individual managers can establish the reliability of the systems and controls for which they are responsible.
- 3.4 Details of the Authority's governance arrangements and the internal auditor's findings in relation to these (summarised at paragraph 2.7 above) can be found in the Annual Governance Statement 2021/2022:
<https://bucksfire.gov.uk/documents/2022/08/annual-governance-statement-2021-22.pdf/>
- 3.5 The Annual Governance Statement also confirms that the Authority met its statutory obligation to review its Pay Policy Statement annually. This sets out its policies on the remuneration of its chief officers, the remuneration of its lowest paid employees and the relationship between the remuneration of its chief officers and the remuneration of its employees who are not chief officers. This was approved and adopted by the Authority at its February 2022 meeting, and can be viewed via the following link to the Authority's website:
<https://bucksfire.gov.uk/documents/2022/02/fa-item-11-16022022.pdf/>

4. OPERATIONAL ASSURANCE

- 4.1 The Government requires Fire Authorities to provide assurance that they meet the requirements arising out of the legislative and policy framework for fire and rescue services. In particular:
- Details of specific events that raise issues of operational competence or delivery such as advice received under health and safety or other legislation together with assurance that these matters have been considered and, where appropriate, acted on;

- That integrated risk management plans are consulted on and that during the consultations appropriate information was provided to enable active and informed participation;
- Details of any agreements and / or mutual aid arrangements with other relevant bodies such as neighbouring fire and rescue services.

Statutory Duties and Operational Effectiveness

Fire and rescue authorities operate within in a clearly defined legislative and policy framework comprising of:

- The Fire and Rescue Services Act 2004;
- The Civil Contingencies Act 2004;
- The Regulatory Reform (Fire Safety) Order 2005;
- The Fire and Rescue Services (Emergencies) (England) Order 2007;
- The Localism Act 2011;
- The Fire and Rescue National Framework for England;
- Policing and Crime Act 2017.

4.2 The Service has well established internal structures and processes for assuring its operational effectiveness. A dedicated Operational Assurance Team (OAT) monitor and review performance at operational incidents as well as coordinate any information that is shared through National Operational Learning (NOL), Joint Organisational Learning (JOL) through the Joint Emergency Services Interoperability Principles (JESIP) as well as relevant findings from HMICFRS inspections. An Operational Assurance Improvement Plan (OAIP) captures and prioritises any recommended changes to processes, practices and procedures. The work of the OAT and the OAIP is overseen by the Operational Assurance Group comprised of Service officers. Progress in relation to the OAIP is reviewed by the Performance Monitoring and Strategic Management Boards and also reported to the Fire Authority's Overview and Audit Committee on a regular basis (for example, see agenda item 15 at pages 111-120):

<https://bucksfire.gov.uk/documents/2021/10/overview-and-audit-committee-agenda-and-reports-10-11-21.pdf/>

4.3 The opportunity to align operational assurance processes across the Thames Valley is currently being explored with Royal Berkshire and Oxfordshire fire and rescue services. Progress in relation to this will be reported in the 22/23 Statement of Assurance.

4.4 Independent, external assurance of the Service's operational performance is now provided by HMICFRS via the [effectiveness pillar](#) of their inspection framework.

5. INTEGRATED RISK MANAGEMENT PLANNING

5.1 The National Framework requires that Fire Authorities must produce an Integrated Risk Management Plan (IRMP) that identifies and assesses all foreseeable fire and rescue related risks that could affect its community, including those of a cross-border, multi-authority and / or national nature. The plan must have regard to the community risk registers produced by Local Resilience Forums and any other local risk analyses as appropriate. Each fire and rescue authority integrated IRMP must:

- be easily accessible and publicly available; and,
- reflect effective consultation throughout its development and at all review stages with the community, its workforce and representative bodies, and partners.

5.2 The Government guidance relating to statements of assurance requires that they should include details of IRMP consultations and, in particular, that appropriate information was provided to enable active and informed participation.

5.3 Buckinghamshire and Milton Keynes Fire Authority regularly reviews the fire and rescue related risks to the community it serves and updates its IRMP in response to any material changes to the nature and level of the risks identified and assessed.

5.4 The Authority's current IRMP, known as the '2020-25 Public Safety Plan', is published on its website. This sets out the Authority's strategy for achieving its vision of making *'Buckinghamshire and Milton Keynes the safest areas in England in which to live, work and travel'*:

https://bucksfire.gov.uk/documents/2020/03/public_safety_plan_2020_to_2025.pdf/

5.5 The plan was approved by Buckinghamshire & Milton Keynes Fire Authority on 12 February 2020 following the outcomes of a public consultation which took place between 23 September and 18 November 2019. The consultation process embraced key stakeholder groups including the general public, Authority staff, neighbouring fire and rescue services and a range of other organisations with a potential interest in the development of the plan. It also included the use of qualitative consultation methods via focus groups which encourage participants to reflect in depth about their priorities for the Authority while both receiving and questioning background information and discussing service delivery issues in detail. Full details of the consultation process and its outcomes are available on the Authority's website:

https://bucksfire.gov.uk/documents/2020/03/item_7d_2020-25_psp_5_feb_20_executive_cmte_cover_paper_annexes-min-2.pdf/

The Authority has also established a framework of key performance indicators and measures to help it assess progress towards the achievement of its vision. Performance in relation to these is reported to the Authority's Overview and Audit Committee on a regular basis whose role is to scrutinise any areas of under-performance together with proposals for corrective action. A report on performance outcomes for 2021/22 against the framework of indicators and measures can be viewed on the Authority's website by following this link:

<https://bucksfire.gov.uk/documents/2022/10/oa-091122-item-16.pdf/>

6. HMICFRS INSPECTION

The HMICFRS published the findings from its **second** formal inspection of the Service on 15 December 2021:

www.justiceinspectorates.gov.uk/hmicfrs/fire-and-rescue-services/buckinghamshire/

The report found that the Service required improvement across the three inspection 'pillars' of effectiveness, efficiency and people. It also identified 22 areas for improvement, and two causes of concern, accompanied by eight recommendations. Additionally, the previous cause of concern arising from the

first round of inspections in relation to the Service's financial position at the time, was closed. Also, the work undertaken to address key areas from the last report against the context of a global pandemic and only a short period since the first inspection was acknowledged:

'Since there was a gap of only 18 months between our first and latest inspections and much of the intervening time was overshadowed by the COVID-19 pandemic, it isn't surprising that many of our findings are like those in our first report. The Service has worked hard to address the cause of concern from our 2019 inspection about whether its resources can meet its unique model of operational response. It has increased its capacity to meet its public safety plan and so this cause of concern has been closed.'

Further details of the two new causes of concern, relating to prevention activity and equality diversity and inclusion, together with the Service's response to these and approach to addressing them, are available to view via the following link:

<https://bucksfire.gov.uk/documents/2022/02/fa-item-10-16022022.pdf/>

The Service's existing Improvement Plan was updated to include the recommendations and areas for improvement identified in the second round of HMICFRS inspection. Reports on progress against this was scrutinised by the Fire Authority's Overview and Audit Committee in July 2021, November 2021 and March 2022 and are available to view via the following links:

[\(Public Pack\)Agenda Document for BMKFA Overview & Audit Committee, 21/07/2021 10:00 \(bucksfire.gov.uk\)](#) (see pages 189 – 202);

[\(Public Pack\)Agenda Document for BMKFA Overview & Audit Committee, 10/11/2021 10:00 \(bucksfire.gov.uk\)](#) (see pages 205 – 226);

<https://bucksfire.gov.uk/documents/2022/03/oa-item-14-160322.pdf/>

7. MUTUAL AID, REGIONAL AND NATIONAL RESILIENCE

- 7.1 The National Framework requires fire authorities to consider risks of a cross-border, multi-authority and / or national nature and to make appropriate provision for dealing with these. The Authority does this via:

- Its active participation in the Thames Valley Local Resilience Forum which comprises other Category 1 and 2 responders. The forum maintains a community risk register which the Authority considers as part of its integrated risk management planning process;
- Review of the National Risk Register, National Risk Assessment and National Resilience Planning Assumptions which are maintained by the UK Government Cabinet Office to inform planning in relation to major civil emergencies of a national or regional nature;
- Mutual aid agreements with neighbouring fire and rescue authorities which enable authorities to provide each other with additional resources to deal with emergencies that cannot be dealt with by an authority acting alone. Buckinghamshire and Milton Keynes Fire Authority maintains formal mutual aid agreements with all six of its neighbours – Bedfordshire, Hertfordshire, London, Royal Berkshire, Oxfordshire and Northamptonshire.
- Working with South Central Ambulance Service (SCAS) to enhance the level of both medical and trauma care training delivered to operational frontline Firefighters, provide co-responding services to medical emergencies and allowing SCAS crews to use Authority premises.

7.2 The Authority maintains specialist assets to enable it to deal with major civil emergencies such as major transport incidents, natural disasters and terrorist incidents. The capabilities, which include Urban Search and Rescue (USAR), Detection, Identification & Monitoring Officers (DIM) and water rescue are available on a local, regional and national scale, and have been deployed in support of other Authorities during major emergencies. The Authority's USAR and water rescue assets are included on the National Asset Register. The National Asset DIM capability is overseen by Oxfordshire FRS, with support from specially trained officers from across the three Thames Valley FRS's.

7.3 The Authority also has an established cadre of National Inter-Agency Liaison Officers (NILO) who are trained and qualified officers who can advise and support FRS Incident Commanders, police, medical, military and other government agencies on the FRS's operational capacity and capability to reduce risk and safety resolve incidents at which an FRS attendance may be required.

- 7.4 The Authority collaborates with all the other South-East Fire and Rescue Services to jointly fund the post of a NILO who is seconded to the Counter Terrorism Policing South East (CTPSE). This post acts as a focal point for advice to and from the unit.
- 7.5 As a Category 1 responder as defined in the Civil Contingencies Act 2004, business continuity is a high priority for Buckinghamshire and Milton Keynes Fire Authority. The Authority has secured a number of employees who work on flexible resilience contracts. These contracts ensure the Authority maintains availability of local, regional and national assets during the full range of foreseeable business continuity events.
- 7.6 At all times we also maintain sufficient numbers of trained USAR staff on duty to provide an initial response to incidents in line with the USAR Concept of Operations. Additionally, we have staff who maintain cover through a recall to duty contract, who deliver our second set of staff as detailed under the USAR Concept of Operations and enable us to maintain operational cover locally if USAR is deployed for an extended period, this includes national exercising. Under their contractual arrangements these staff are required to maintain this cover during periods of industrial action.
- 7.7 The Service remains committed to continued improvement in relation to joint-working between the emergency services and other responders through the adoption of the 'Joint Emergency Services Interoperability Principles (JESIP). This is supported and delivered by a local structure that includes nominated Strategic, Training and Joint Organisational Learning (JOL) leads.
- 7.8 Operational multi-agency exercises are routinely undertaken, utilising the fire-ground facilities at the Fire Service College with identified learning captured during a facilitated debrief. Any captured learning, along with notable practices originating from exercises or incidents have been entered onto JOL Online, so to ensure that the lessons identified are available to other responder agencies. Furthermore, all operational commanders, along with colleagues from the other Thames Valley fire & rescue services, Thames Valley Police and South Central Ambulance, undergo routine training. This training has been designed to allow delegates the opportunity to demonstrate and apply knowledge of JESIP to any given situation, utilising the Joint Decision Model (JDM) in collaboration with our blue light partners, to help bring

together available information, reconcile objectives and make effective decisions.

- 7.9 All activities relating to JESIP are included within the embedding self-assessment questionnaire, submitted every quarter to the JESIP team, which is intended to provide assurance that JESIP is being embedded with the Service.
- 7.10 Since 3 April 2017 section 2 of the Policing and Crime Act 2017 has placed a duty on the Authority to keep opportunities for collaboration with the police and ambulance services under review. Where two or more of the emergency services consider it would be in the interests of their efficiency or effectiveness to collaborate, there then arises a duty to enter into a collaboration agreement.
- 7.11 A Thames Valley Emergency Services Collaboration Executive Board was established in 2017, comprised of the Chief Fire Officers from the Thames Valley Fire and Rescue Authorities, the Thames Valley Police Deputy Chief Constable and the Chief Executive from South Central Ambulance Service, as the forum to determine collaboration opportunities and enter collaboration agreements.
- 7.12 Following the move to a jointly funded Thames Valley Fire Control Service (TVFCS) in April 2015, the Authority has continued its commitment to collaboration through a Thames Valley Operational Alignment Programme. Amongst other things, the programme sets out to align:
 - 7.12.1 Operational Alignment - Equipment, procedures, training and practice across the region. The key benefits are improved interoperability, enhanced resilience, a reduction in cross border mobilisations and maximised Best Value through collaborative contract negotiation and joint procurement. An example is the jointly procured red fleet replacement, which has standardised the frontline fire appliances and equipment across the Thames Valley. More recently all three services have procured the same Breathing Apparatus set as part of a 10-year contract, these joint initiatives have and will continue to generate significant savings for the public purse;

7.12.2 Fire Investigation – in partnership with Thames Valley Police and the three Thames Valley fire services, we have developed and established a singular Tier 2 Fire Investigation team. This will ensure that all four agencies will comply with the new International Organisation for Standardisation (ISO)/ International Electrotechnical Commission (IEC) 17020 - Accreditation for Fire Investigation standard, in a cost effective and efficient manner.

7.12.3 Throughout 2021/22 support to the recovery from the Covid-19 pandemic continued, both within the Service and with our partners. The Service remained committed to mass vaccination centres and the managed quarantine and bridging hotels that were established to mitigate risks at the border from emerging variants of concern.

In August 2021, the Service supported Milton Keynes Council when establishing specific hotel accommodation to support the Afghan Repatriation and subsequent Afghan Relocations and Assistance Policy. Targeted Prevention activity and support from our Protection and Response teams ensured those being repatriated were given the necessary support and advice needed to keep them safe from fire.

In February 2022, following Russia's invasion of Ukraine, the Service supported the Local Authorities during the evacuation of people from Ukraine by ensuring our Prevention teams were available to offer Home Fire Safety Visits to those hosting families.

8. DECLARATION

Buckinghamshire and Milton Keynes Fire Authority are satisfied that the financial, governance and operational assurance arrangements in place across the organisation meet the requirements set out in the National Framework.

Jason Thelwell
Chief Fire Officer and Chief Executive

Chairman, Overview and Audit Committee



Department for
Communities and
Local Government

Guidance on statements of assurance for fire and rescue authorities in England

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May, 2013

ISBN: 978-1-4098- 3879- 1

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Introduction

1. The Government is committed to unburdening local government; eliminating top-down bureaucracy and increasing local flexibility. For fire and rescue authorities, this ethos is demonstrated by the revised Fire and Rescue National Framework for England (the Framework), and in the provisions of the Localism Act 2011, which helps to let them run their services as they see fit.
2. This freedom and flexibility is accompanied by the need for accountability and transparency. Providing an excellent service is only the starting point - communities expect to know how their services are being provided.
3. It is against this background that the Framework sets out a requirement for fire and rescue authorities to publish Statements of Assurance. It says:

‘Fire and rescue authorities must provide annual assurance on financial, governance and operational matters and show how they have had due regard to the expectations set out in their integrated risk management plan and the requirements included in the Framework. To provide assurance, fire and rescue authorities must publish an annual statement of assurance’.

4. This document provides guidance on the content of statements of assurance, and indicates how existing assessment processes might feed into the statements in order to avoid duplication.
5. Guidance should not be taken to constitute legal advice. We have indicated what should be included in the statements of assurance, while allowing the flexibility to tailor the format and presentation. It is for fire and rescue authorities to decide how to best present the information with their communities in mind.

Context

6. Fire and rescue authorities are accountable for their performance and should be open to evaluation by the communities they serve. Information on their performance should be accessible, robust, fit-for-purpose and accurately report on effectiveness and value for money.
7. One of the principal aims of the statement of assurance is to provide an accessible way in which communities, Government, local authorities and other partners may make a valid assessment of their local fire and rescue authority’s performance.
8. Where fire and rescue authorities have already set out relevant information that is clear, accessible, and user-friendly within existing documents, they may wish to include extracts, or links to these documents within their statement of assurance.

9. The statement of assurance will be used as a source of information on which to base the Secretary of State's biennial report under section 25 of the *Fire and Rescue Act 2004*.¹

Assessment and ownership

10. Authorities should assess their performance across a number of key areas. The areas to be included for assessment, and the methodology used, are a matter for local determination, although authorities will need to satisfy themselves that the measures and methods used are appropriate and fit for purpose.
11. The statement of assurance should be signed off by an elected member of the relevant authority who is able to take responsibility for its contents. It is up to the individual authority to ensure that this is done by an appropriate person (or persons) who can approve it on behalf of the authority.
12. Statements of assurance should be published annually by fire and rescue authorities. It is for fire and rescue authorities to decide when they should publish depending on individual reporting arrangements. The first statements are due for publication in the financial year 2013-14, and annually thereafter.

Content of the annual statement of assurance

Financial

13. Fire and rescue authorities are responsible for ensuring that their business is conducted in accordance with the law and proper standards, and that public money is properly accounted for and used economically, efficiently and effectively.²
14. It is a statutory requirement under the *Accounts and Audit (England) Regulations 2011*³ for authorities to publish the financial results of their activities for the year. This 'Statement of Accounts', shows the annual costs of providing the service and is determined by a Code of Practice⁴ which aims to give a "true and fair" view of the financial position and transactions of the authority. The authority is responsible for approval of the statement of accounts prior to publication.
15. The statement of assurance may briefly set out what assessment procedures are in place with regard to the authorities' statements of account.

Governance

16. The *Accounts and Audit (England) Regulations 2011* also requires authorities to prepare an annual governance statement in support of this statement of accounts. This governance statement is an expression of the measures taken by the authority to ensure appropriate business practice, high standards of conduct and sound governance. The statement of assurance may set out what work authorities

¹ <http://www.legislation.gov.uk/ukpga/2004/21/section/25>

² Section 3 of the Local Government Act 1999

³ <http://www.legislation.gov.uk/uksi/2011/817/contents/made>

⁴ *Code of Practice on Local Authority Accounting* - Chartered Institute of Public Finance and Accountancy

have undertaken to review the effectiveness of their governance framework, including the system of internal control.

17. Greater transparency is a key element of the Framework and is at the heart of the Government's commitment to enable the public to hold their authorities to account for the way they spend public money. In preparing the statement of assurance, fire and rescue authorities may consider the principles of transparency set out in the *Code of Recommended Practice for Local Authorities on Data Transparency*.⁵

Operational

18. Fire and rescue authorities function within a clearly defined statutory and policy framework. The key documents setting this out are:
- the [Fire and Rescue Services Act 2004](#)⁶
 - the [Civil Contingencies Act 2004](#)⁷
 - the [Regulatory Reform \(Fire Safety\) Order 2005](#)⁸
 - the [Fire and Rescue Services \(Emergencies\) \(England\) Order 2007](#)⁹
 - the [Localism Act 2011](#)¹⁰
 - the [Fire and Rescue National Framework for England](#)¹¹
19. Fire and rescue authorities already consult on, and publish, their integrated risk management plans, which set out local strategies including cross-border, multi-authority and national arrangements where appropriate. The statement of assurance should include details of consultation on these plans, and confirm that appropriate information was provided to enable active and informed participation.
20. The statement of assurance may also indicate where fire and rescue authorities have entered into agreements and/or mutual aid arrangements with other relevant bodies. The level of detail included will be a matter for each individual fire and rescue authority and may be linked to their integrated risk management plan.
21. It is not the aim of statements of assurance to set out the operational procedures for fire and rescue authorities. However, statements of assurance are the appropriate vehicle with regard to specific events which raise issues of operational competence or delivery. For example, when advice is received under health and safety or other legislation, it is appropriate for the fire and rescue authority to use the statement of assurance as a means to inform their communities that these matters have been considered and, where appropriate, acted on.

Framework requirements

⁵ <https://www.gov.uk/government/publications/local-authority-data-transparency-code>

⁶ <http://www.legislation.gov.uk/ukpga/2004/21/contents>

⁷ <http://www.legislation.gov.uk/ukpga/2004/36/contents>

⁸ <http://www.legislation.gov.uk/uksi/2005/1541/contents/made>

⁹ <http://www.legislation.gov.uk/uksi/2007/735/contents/made>

¹⁰ <http://www.legislation.gov.uk/ukpga/2011/20/contents/enacted>

¹¹ <https://www.gov.uk/government/publications/fire-and-rescue-national-framework-for-england>

22. Where fire and rescue authorities are satisfied that the systems they have in place, and any specific measures they have undertaken, fulfil their Framework requirements, this should be clearly stated in the statement of assurance. Accordingly, where appropriate, authorities may consider making a simple declaration that the Framework requirements have been met.

Future improvements

23. Fire and rescue authorities may wish to include a section in their statements of assurance on any potential improvements they have identified across their accounting, governance or operational responsibilities to communities, particularly where plans are underway.