

**BUCKINGHAMSHIRE AND MILTON KEYNES FIRE AUTHORITY
BUCKINGHAMSHIRE FIRE AND RESCUE SERVICE**

Director of Legal & Governance, Graham Britten
Buckinghamshire Fire & Rescue Service
Brigade HQ, Stocklake, Aylesbury, Bucks HP20 1BD
Tel: 01296 744441



Chief Fire Officer and Chief Executive
Jason Thelwell

To: The Members of the Overview and Audit Committee

4 March 2019

**MEMBERS OF THE PRESS
AND PUBLIC**

**Please note the content of
Page 2 of this Agenda Pack**

Dear Councillor

Your attendance is requested at a meeting of the **OVERVIEW AND AUDIT COMMITTEE of the BUCKINGHAMSHIRE AND MILTON KEYNES FIRE AUTHORITY** to be held in Meeting Room 1, Fire and Rescue Headquarters, Stocklake, Aylesbury on **WEDNESDAY 13 MARCH 2019 at 10.00 AM** when the business set out overleaf will be transacted.

Yours faithfully

A handwritten signature in black ink that reads 'Graham Britten'.

Graham Britten
Director of Legal and Governance

Chairman: Councillor Watson
Councillors: Christensen, Cranmer, Exon, Glover, Geary, Irwin, Teesdale and Wilson



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Recording of the Meeting

The Authority supports the principles of openness and transparency. It allows filming, recording and taking photographs at its meetings that are open to the public. Requests to take photographs or undertake audio or visual recordings either by members of the public or by the media should wherever possible be made to enquiries@bucksfire.gov.uk at least two working days before the meeting.

The Authority also allows the use of social networking websites and blogging to communicate with people about what is happening, as it happens.

Adjournment and Rights to Speak – Public

The Authority may, when members of the public are present, adjourn a Meeting to hear the views of the public on a particular agenda item. The proposal to adjourn must be moved by a Member, seconded and agreed by a majority of the Members present and voting.

Prior to inviting the public to speak, the Chairman should advise that they:

- (a) raise their hands to indicate their wish to speak at the invitation of the Chairman,
- (b) speak for no more than four minutes,
- (c) should only speak once unless the Chairman agrees otherwise.

The Chairman should resume the Meeting as soon as possible, with the agreement of the other Members present.

Adjournments do not form part of the Meeting and should be confined to times when the views of the public need to be heard.

Rights to Speak - Members

A Member of the constituent Councils who is not a Member of the Authority may attend Meetings of the Authority or its Committees to make a statement on behalf of the Member's constituents in the case of any item under discussion which directly affects the Member's division, with the prior consent of the Chairman of the Meeting which will not be unreasonably withheld. The Member's statement will not last longer than four minutes.

Where the Chairman of a Committee has agreed to extend an invitation to all Members of the Authority to attend when major matters of policy are being considered, a Member who is not a member of the Committee may attend and speak at such Meetings at the invitation of the Chairman of that Committee.

Questions

Members of the Authority, or its constituent councils, District, or Parish Councils may submit written questions prior to the Meeting to allow their full and proper consideration. Such questions shall be received by the Monitoring Officer to the Authority, *in writing*, at least two clear working days before the day of the Meeting of the Authority or the Committee.

OVERVIEW AND AUDIT COMMITTEE

TERMS OF REFERENCE

Overview

1. To review current and emerging organisational issues and make recommendations to the Executive Committee as appropriate.
2. To comment upon proposed new policies and make recommendations to the Executive Committee as appropriate.
3. To review issues referred by the Authority and its other bodies and make recommendations to those bodies as appropriate.
4. To make recommendations to the Executive Committee on:
 - (a) the Electronic Services Delivery Plan;
 - (b) the Brigade Personnel Strategy;
 - (c) Levels of Incident Response;
 - (d) the Corporate Risk Management Policy;
 - (e) the Authority's Information Policy; andother such policies and procedures as are required from time to time
5. To consider and make recommendations to the Authority on the Annual Treasury Management Strategy.

Audit

1. To determine the internal and external audit plans and the Internal Audit Strategy
2. To determine the Internal Audit Annual Plan and Annual Report (including a summary of internal audit activity and the level of assurance it can give over the Authority's governance arrangements).
3. To consider and make recommendations on action plans arising from internal and external audit reports, including arrangements to ensure that processes which deliver value for money are maintained and developed.
4. To consider and make recommendations to the Executive Committee on reports dealing with the management and performance of the providers of internal audit services.
5. To consider and make recommendations on the external auditor's Annual Audit Letter and Action Plan, relevant reports and the report to those charged with governance.
6. To consider specific reports as agreed with the Treasurer, Internal Audit, Monitoring Officer, Chief Fire Officer, or external audit and to make decisions as appropriate.
7. To comment on the scope and depth of external audit work and to ensure it gives value for money.
8. To oversee investigations arising out of fraud and corruption allegations.
9. To determine Insurance matters not delegated to officers, or another committee.

10. To consider and determine as appropriate such other matters as are required in legislation or guidance to be within the proper remit of this Committee.

Governance

1. To:
 - (a) make recommendations to the Authority in respect of:
 - (i) variations to Financial Regulations; and
 - (ii) variations to Contract Standing Orders.
 - (b) receive a report from the Chief Finance Officer/Treasurer when there has been any variation to the Financial Instructions in the preceding twelve month period.
2. To determine the following issues:
 - (a) the Authority's Anti-Money Laundering Policy;
 - (b) the Authority's Whistleblowing Policy; and
 - (c) the Authority's Anti Fraud and Corruption Policy.
3. To determine the Statement of Accounts and the Authority's Annual Governance Statement. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Authority.
4. To consider the Authority's arrangements for corporate governance and make recommendations to ensure compliance with best practice.
5. To monitor the Authority's compliance with its own and other published standards and controls.
6. To maintain and promote high standards of conduct by the Members and co-opted members of the Authority.
7. To assist Members and co-opted members of the Authority to observe the Authority's Code of Conduct.
8. To advise the Authority on the adoption or revision of a code of conduct.
9. To monitor the operation of the Authority's Code of Conduct
10. To deal with cases referred by the Monitoring Officer.
11. To advise on training, or arranging to train Members and co-opted members of the Authority on matters relating to the Authority's Code of Conduct.
12. To monitor the operation of any registers of interest, of disclosures of interests and disclosures of gifts and hospitality in respect of officers or Members

Risk

1. To monitor the effective development and operation of risk management and corporate governance within the Authority.
2. To consider reports dealing with the management of risk across the organisation, identifying the key risks facing the Authority and seeking assurance of appropriate management action.

Employees

1. To be a sounding board to help the Authority promote and maintain high standards of conduct by employees of the Authority.
2. To advise the Executive Committee on the adoption or revision of any policies, codes or guidance:
 - (a) regulating working relationships between members and co-opted members of the Authority and the employees of the Authority;
 - (b) governing the conduct of employees of the Authority; or
 - (c) relating to complaints; andother such policies and procedures as are required from time to time.
3. To monitor the operation of any such policies, codes or guidance mentioned at 2 above.
4. To comment on the training arrangements in connection with any of the above.

General

1. To make such other recommendations to the Executive Committee on the issues within the remit of the Overview and Audit Committee as required.
2. To review any issue referred to it by the Chief Fire Officer, Treasurer, or Monitoring Officer, or any Authority body within the remit of these terms of reference.
3. To consider such other matters as are required in legislation or guidance to be within the proper remit of this Committee.
4. To commission reports from the Chief Fire Officer, the Internal Audit Service, the Monitoring Officer, or such other officer as is appropriate, when the Committee agrees that such reports are necessary.
5. To support the Monitoring Officer and the Treasurer in their statutory roles and in the issue of any guidance by them.
6. To receiving reports from the Monitoring Officer in his/her statutory role or otherwise relating to ethical standards and deciding action as appropriate.
7. To respond to consultation on probity and the ethical standards of public authorities.

AGENDA

Item No:

1. Apologies

2. Minutes

To approve, and sign as a correct record, the Minutes of the meeting of the Committee held on 14 November 2018 (Item 2) **(Pages 9 - 18)**

3. Disclosure of Interests

Members to declare any disclosable pecuniary interests they may have in any matter being considered which are not entered onto the Authority's Register, and officers to disclose any interests they may have in any contract to be considered.

4. Questions

To receive questions in accordance with Standing Order S0A7.

5. RIPA Policy (Minute OA39 - 090316) - To note that there has been no covert surveillance conducted by officers since the last meeting of the Committee.

6. Internal Audit Reports

(a) Final Audit Report

To consider Item 6a **(Pages 19 - 36)**

(b) Update on Progress of Audit Recommendations

To consider Item 6b **(Pages 37 - 40)**

(c) Update on Progress of the Annual Audit Plan 2018/19

To consider Item 6c **(Pages 41 - 44)**

(d) Draft Internal Audit Strategy and Annual Internal Audit Plan 2019/20

To consider Item 6d **(Pages 45 - 58)**

7. Ernst & Young Audit Plan 2018/19

To consider Item 7 **(Pages 59 - 96)**

8. CIPFA Benchmarking Report

To consider Item 8 **(Pages 97 - 154)**

9. Treasury Management Performance 2018/19 - Quarter 3

To consider Item 9 **(Pages 155 - 162)**

10. Corporate Risk Management

To consider Item 10 (**Pages 163 - 178**)

11. Business and Systems Integration Project: Progress Report

To consider Item 11 (**Pages 179 - 186**)

12. Equality, Diversity and Inclusion Policy

To consider Item 12 (**Pages 187 - 202**)

13. Update Code of Conduct (V3.0)

To consider Item 13 (**Pages 203 - 240**)

14. Updated Whistleblowing Procedure (V8.0)

To consider Item 14 (**Pages 241 - 260**)

15. Implementation Progress of General Data Protection Regulation (GDPR)/Data Protection Act 2018 (DPA 2018)

To consider Item 15 (**Pages 261 - 270**)

16. Forward Plan

To note Item 16 (**Pages 271 - 272**)

If you have any enquiries about this agenda please contact: Katie Nellist (Democratic Services Officer) – Tel: (01296) 744633 email: knellist@bucksfire.gov.uk

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Minutes of the meeting of the OVERVIEW AND AUDIT COMMITTEE of the BUCKINGHAMSHIRE AND MILTON KEYNES FIRE AUTHORITY held on WEDNESDAY 14 NOVEMBER 2018 at 10.00AM

Present: Councillors Cranmer, Exon, Geary, Irwin, Teesdale, Watson (Chairman) and Wilson

Officers: Mick Osborne (Deputy Chief Fire Officer), G Britten (Director of Legal and Governance), L Swift (Director of People and Organisational Development), M Hemming (Director of Finance and Assets), J Parsons (Head of Service Development), D Norris (Head of Service Delivery), S Harlock (Senior Auditor), A Kennett (Ernst & Young), A Carter (BASI Project Manager), G Barry (Information Governance and Compliance Manager) S Gowanlock (Corporate Planning Manager) A Hussain (Principal Accountant), S Wells (Head of Operational Training) and K Nellist (Democratic Services Officer)

Apologies: Councillors Glover and Irwin

OA16 MINUTES

RESOLVED –

That the Minutes of the meeting of the Overview and Audit Committee held on 18 July 2018, be approved and signed by the Chairman as a correct record.

OA17 RIPA POLICY (MINUTE OA39 – 090316)

RESOLVED –

To note that there had been no covert surveillance conducted by officers since the last meeting of the Committee.

OA18 BUSINESS AND SYSTEMS INTEGRATION PROJECT: PROGRESS REPORT

The Business and Systems Integration Project Manager updated Members on actions since the last meeting. The Prevention system was now live at High Wycombe Fire Station and would be rolled out to the second trial station, Great Holm. With regard to the Protection system, forms were being standardised ready for the system build later in the month. The Resource Management System was nearing completion and was being trialled in Broughton and Aylesbury Fire Stations. Delays with Vision integration had meant that roll out dates had been extended. The Service had hosted the first UK Fire Service User Group meeting with Shropshire and Warwickshire fire and rescue services, which provided an opportunity to align development and reduce costs.

The Business and Systems Integration Project Manager gave Members an overview of the new Premises Risk Management System and the Resource Management System.

A Member asked if the Resource Management System would be accessible to all staff and was advised that yes it would be available to all staff.

A Member asked if it would be possible to use firefighters from other services nearby and was advised that although this would be helpful and the Authority was working closely with its partners across the Thames Valley, different services use different Breathing Apparatus (BA) manufacturers and this was the biggest challenge. Nationally there was a big procurement exercise being undertaken to try and standardise this.

RESOLVED –

That the report be noted.

0A19

INTERNAL AUDIT REPORTS

a) Update on Progress of Audit Recommendations

The Senior Auditor advised that the purpose of this paper was to update Members on the progress of the implementation of audit recommendations made as at 15 October 2018. There were 24 recommendations to report on, 18 had been implemented, four were on track but not yet due, and two were not implemented and the due date revised. There were no outstanding recommendations to be brought to the attention of Members at this time. Internal Audit continued to actively monitor implementation of all outstanding recommendations throughout the year.

RESOLVED –

That the progress on implementation of recommendations be noted.

b) Update of Progress of the Annual Audit Plan

The Senior Auditor advised that the purpose of this paper was to update Members on the progress of the annual Internal Audit Plan since the last meeting. Work was progressing according to the 2018/19 plan and regular discussions had been held with the Director of Finance and Assets to monitor progress. The audit of Information Security had been completed and issued as a draft report, but had now been finalised. Internal Audit were currently looking at the Blue Light Hub Internal Audit, which was currently at the field work stage and should be finalised by the time of the next meeting. The audit of Core Financial Controls was at a planning stage, and the scope and start date would be agreed with Management in due course.

A Member asked with regard to the project management audit of the Blue Light Hub, if anything like this had been done before and was advised that it was a standard process to look at the key controls for the project.

A Member asked if it was only BMKFA being audited for the Blue Light hub or was Thames Valley Police and South Central Ambulance Service included, and was advised that although they were both key stakeholders, BMKFA held overall responsibility for management of the project.

RESOLVED –

That the progress on the Annual Internal Audit Plan be noted.

OA20

ANNUAL AUDIT LETTER

The External Auditor advised that the purpose of the Annual Audit Letter was to communicate to Members and external stakeholders, including members of the public, the key issues arising from the audit and what they consider should be brought to the attention of the Authority. Two key points:

- Independence – Ernst and Young communicated its assessment of independence in its Audit Results Report to the Overview and Audit Committee on 18 July 2018. In their professional judgement the firm was independent and the objectivity of the audit engagement partner and audit staff had not been compromised within the meaning regulatory and professional requirements.
- Additional Audit Fee – The additional audit fee had been approved by PSAA at £4,510.

RESOLVED –

To note that the Annual Audit Letter for the year ended 31 March 2018 be considered and approved for publication.

OA21

2017/18 STATEMENT OF ASSURANCE

The Director of Legal and Governance advised Members that the purpose of this report was to present to the Committee the 2017/18 Statement of Assurance for it to be approved for signature by the Chairman of the Committee and the Chief Fire Officer. In terms of the purpose and format of the annual Statement of Assurance, the headlines were required to cover financial assurance, governance assurance and operational assurance. The Statement of Assurance draws together and links to a variety of existing governance documents, including the 2017/18 audited statement of accounts, which were adopted by this Committee at its July 2018 meeting. The Statement of Assurance was a look back document to 2017/18.

The Corporate Planning Manager advised Members that 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, which maintained the requirement. The Statement of Assurance was a

single point of access for all the Authority's key governance documents.

RESOLVED –

That the 2017/18 Statement of Assurance be approved for signature by the Chairman of the Overview and Audit Committee and the Chief Fire Officer

**OA22 TREASURY MANAGEMENT PERFORMANCE 2018/19
QUARTER 2**

The Principal Accountant advised Members that the accrued interest earned for the first half of 2018/19 was £111k, which was £36k higher than the budget for the period. The budget had been raised in the current year to £150k.

A Member asked if the CCLA investment was in the property fund or money market fund and was advised that it was in the money market fund for liquidity.

RESOLVED –

That the Treasury Management Performance 2018/19 – Quarter 2 report be noted.

OA23 TREASURY MANAGEMENT PRACTICES (TMP)

The Principal Accountant advised Members that the Treasury Management Practices (TMP) was the key document governing the running of the Treasury Management function. This version had been updated to reflect changes to legislation, approved strategies and structure of the team.

A Member asked how targets or objectives were measured and was advised that the Authority was part of a local authority benchmarking group. Members of the group were from different local authorities, not just fire authorities.

A Member also asked would it be reasonable to consider a policy objective of targeting, for example, a 25% increase in investment over the next two years. Was this something Members should be setting as an objective or were Members simply receiving reports retrospectively and was advised that yes a target could be looked at as part of the treasury strategy, but one note of caution was the statutory guidance given specifies in order of importance security, liquidity and then yield. Perhaps some of the benchmarking material could be provided in future reports so that Members can see how the Authority compare to others.

RESOLVED –

1. That the TMP document be approved by the Overview and Audit Committee.
2. That future updates to the TMP document were submitted to the Committee for approval as part of a triennial review.

OA24 COUNTER-FRAUD AND CORRUPTION POLICY REVIEW

The Director of Finance and Assets advised Members that the purpose of this review was to seek approval of the updated policy and ensure that the Authority continued to comply with its counter-fraud and corruption obligations. The report was being presented to the Committee as part of a triennial review.

RESOLVED –

That the revised Counter-Fraud and Corruption Policy be approved.

OA25 LOCAL PENSION BOARD UPDATE – NOVEMBER 2018

The Director of Finance and Assets advised that this report was being presented to inform Members of the work undertaken by the Local Pension Board for the Authority. The Local Pension Board was established in 2015 when the new and revised firefighter pension schemes were brought in.

A Member asked how often the Local Pension Board met and was advised that they met quarterly. The Board consisted of three employer representatives and three employee representatives. The Pension Administrator (West Yorkshire) attend each meeting and updated on any issues. The Local Pension Board was an advisory board only.

RESOLVED –

That Members note the report.

OA26 CORPORATE RISK MANAGEMENT

The Corporate Planning Manager advised Members that the report provided an update on the current status of identified corporate risks. Since the last Overview and Audit Committee Meeting on 18 July, the Corporate Risk Register had been reviewed at the Strategic Management Board (SMB) meetings on 14 August and 18 September, and the following changes had been agreed:

- The probability score for the information security risk was reduced from 4 to 3 resulting in an overall score of 12 (amber RAG status);
- In light of progress towards implementation of a permanent solution for the pager risk and satisfactory performance of the interim arrangements, a reduction in

the probability risk score for this was also agreed resulting in an overall score of 6 (green RAG status).

The staff availability risk had stayed the same (amber RAG status) as the recruitment plan for 2019 to refresh the workforce during predicted retirements had been approved. A fourth tranche of firefighter apprentices was planned for 2019, supplemented by a small number of experienced transferees as required.

The Director of Finance and Assets provided an update with regard to the funding and savings risk and the potential impact of changes to employer contributions to the firefighter pension scheme, which could increase costs by as much as £1.6M a year from the 2020/21 financial year, if further support was not provided by the Treasury. In light of this, it was agreed that the risk should remain at red RAG status.

Potential risks associated with the UK's planned withdrawal from the European Union ('Brexit') were considered at a recent SMB meeting and whether, at this time, these should be considered for inclusion on the Corporate Risk Register. It was agreed that it would not be appropriate at this time.

A Member asked if the Authority was still lobbying Government for an increase in the Council Tax precept and was advised that lobbying was still being undertaken, at local and national level and also by the National Fire Chiefs Council on behalf of all fire authorities. Lobbying was also being undertaken with regard to the Comprehensive Spending Review, as the Authority's guaranteed four year settlement would run out after 2019/20. Every effort was being made behind the scenes to secure long term funding for the Authority.

RESOLVED –

1. That the status report on identified corporate risks at Annex C be reviewed and approved
2. That comments to officers for consideration and attention in future updates/report be provided.

OA27

HER MAJESTY'S INSPECTORATE OF CONSTABULARY AND FIRE AND RESCUE SERVICES – PREPARATION UPDATE

The Head of Service Development advised that the purpose of this report was to update Members on progress of the current preparation plans for Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) inspection process. Tranche one inspections had been completed, with reports of their findings scheduled to be published in early December 2018. Tranche two inspections (including Oxfordshire and Royal Berkshire Fire and Rescue Services) were underway. The

Authority was to be inspected in tranche three, which was currently planned to commence in spring 2019, though the precise timings for individual fire and rescue services had not yet been confirmed. Currently the Service's preparations were proceeding to plan.

RESOLVED –

1. That the the content of the progress report be noted.
2. A copy of this report be submitted to the 12 December 2018 Fire Authority meeting for their information, updated to reflect the latest position at that time.

The Authority be recommended to agree that:

3. The Overview and Audit Committee continue to receive progress reports on preparations for the HMICFRS inspection.
4. A summary of the overall findings from each inspection tranche be received by the Authority when available.
5. The HMICFRS' full inspection report relating to Buckinghamshire Fire and Rescue Service be received by the Authority following publication.
6. Following publication of the HMICFRS inspection report, the Overview and Audit Committee monitor progress with plans to address any recommendations made by HMCFIS.

OA28 OPERATIONS ASSURANCE IMPROVEMENT PLAN

The Head of Operational Training advised Members that the purpose of this report was to provide an update on current progress towards the delivery of the Service's approved Operational Assurance Improvement Plan (OAIP). The content of which was initially derived from the recommendations arising from the 'Review of Operational Assurance Arrangements' undertaken by Operational Assurance Limited (OAL) in October 2016. A further independent review designed to evaluate the progress made against the previously identified improvement recommendations, was again undertaken by OAL in November 2017. Consequently, the OAIP had essentially become a dynamic document that was continually edited and updated. This would help to provide the best service to the public in Buckinghamshire and Milton Keynes and improve the safety of firefighters. The Authority had now entered into a contractual arrangement with Operational Assurance Limited. OAL had already undertaken their first audit review and were contracted to undertake two reviews in a twelve month period, for an initial two years. This should help provide compelling evidence for the HMICFRS inspection.

RESOLVED –

1. That the progress made against each improvement recommendation detailed within the updated OAIP be noted.

OA29

ANNUAL PERFORMANCE MONITORING 2017-18

The Head of Service Development advised Members that this report provided an overview of annual progress in relation to the Authority's 2015-20 Corporate Plan objectives and covers the out-turn performance from 1 April 2017 to 31 March 2018. It addressed the key strategic aims and focussed on Prevention, Protection and Response.

The Head of Service Development explained in further detail the information in the Balanced Scorecard at Appendix C, with the highlights being:

- Non-domestic primary fires continue to reduce;
- BFRS attends 10% few incidents per 1000 population compared with the average of all other fire and rescue services;
- The Authority continues to maintain the lowest Council Tax precept of any combined fire authority;
- BFRS is one of the most cost effective services when it comes to cost per incident. The average cost is £4027 and BFRS is £3104;
- BFRS has still managed to maintain its attendance times and they are the same as they were five years ago, whilst most Services are experiencing an increase;
- Despite an increase in Accidental Dwelling Fires during 2017/2018, a positive overall trend continues;
- Post incident surveys that were returned from non-domestic property incidents resulted in 100% of respondents being satisfied with the service provided by BFRS (94% were very satisfied & 6% fairly satisfied).

RESOLVED –

That the out-turn performance against the outcome measures specified in the Corporate Plan 2015-20 be noted.

OA30

DATE OF NEXT MEETING

The Committee noted that the next Overview and Audit Committee meeting would be held on Wednesday 13 March 2019 at 10.00am.

THE CHAIRMAN CLOSED THE MEETING AT 11.40AM

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Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	13 March 2019
OFFICER	Mark Hemming, Director of Finance and Assets Maggie Gibb, Internal Audit Manager
LEAD MEMBER	Councillor David Watson
SUBJECT OF THE REPORT	Internal Audit Report: Final Audit Report
EXECUTIVE SUMMARY	<p>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.</p> <p>The 2018/19 Information Security Audit has been finalised.</p> <p>Two recommendations have been agreed with the Information Governance and Compliance Manager, and a suitable deadline date for implementation has been identified.</p> <p>Internal Audit will monitor implementation of the recommendations as they fall due.</p>
ACTION	Noting
RECOMMENDATIONS	That Members note the recommendations raised in the finalised Internal Audit report.
RISK MANAGEMENT	There are no risk implications arising from this report.
FINANCIAL IMPLICATIONS	The audit work is contained within the 2018/19 budget.
LEGAL IMPLICATIONS	There are no legal implications arising from this report.
CONSISTENCY WITH THE PRINCIPLES OF THE DUTY TO COLLABORATE	Not applicable.
HEALTH AND SAFETY	There are no health and safety implications arising from this report.

EQUALITY AND DIVERSITY	There are no equality and diversity implications arising from this report.
USE OF RESOURCES	Communication and progress monitoring All audits, follow up reports and further updates will be submitted to SMB and Overview and Audit Committee.
PROVENANCE SECTION & BACKGROUND PAPERS	Internal Audit Plans 2018/19 Internal Audit reports taken to Overview and Audit Committee
APPENDICES	Appendix A – 2018/19 Information Security Audit
TIME REQUIRED	5 minutes
REPORT ORIGINATOR AND CONTACT	Maggie Gibb – Internal Audit Manager mgibb@buckscc.gov.uk 01296 387327

**BUCKINGHAMSHIRE COUNTY COUNCIL
INTERNAL AUDIT AND RISK MANAGEMENT**

FINAL INTERNAL AUDIT REPORT

Information Security 2018/19

Date Issued: 05-11-2018



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Audit Control:

Closing meeting:	21 September 2018
Draft report:	15 October 2018
Management responses:	24 October 2018
Final report:	5 November 2018
Audit Ref:	19/46

Auditors:	Maggie Gibb Selina Harlock William Ockendon Mabona Khoza	Head of Business Assurance (and Chief Internal Auditor) Audit Manager, Business Assurance Resources IT Audit Manager IT Audit Senior
Report Distribution:		
Draft Report	Gerry Barry Graham Britten Dave Thexton	Information Governance and Compliance Manager Director of Legal and Governance ICT Manager
Final Report as above plus:	Mark Hemming Jason Thelwell	Director of Finance and Assets Chief Fire Officer

Management Summary

Introduction

This audit of Information Security at Buckinghamshire and Milton Keynes Fire Authority (the Authority) was undertaken as part of the 2018/19 Internal Audit plan as approved by the Overview and Audit Committee. The audit was undertaken during the third quarter of 2018/19.

The prime purpose of the Authority is to provide Fire & Rescue Services to the South East of England, the area stretches from the outskirts of London to the South Midlands. It comprises the four districts of Buckinghamshire – Aylesbury Vale, Chiltern, South Bucks and Wycombe – and Milton Keynes.

The Authority receives around 16,000 calls for assistance every year, of which about 7,000 are emergency incidents. It has 42 frontline and specialist fire and rescue vehicles and four Urban Search and Rescue vehicles.

Information at the Authority is mainly electronic and is held within the corporate network. Staff access is managed through the Microsoft Active Directory Operating System, where users are required to logon through a username and a complex password.

All staff members are responsible for Information Security within the Authority. Management has been delegated to the Information Governance and Compliance Manager, who reports to the Director of Legal and Governance, whilst the Information Communication Technology (ICT) team provide technical support and administration and the implementation of IT security controls within the Authority.

Audit Objective

Internal Audit's objectives for this audit are to provide an evaluation of, and an opinion on, the adequacy and effectiveness of the system of internal controls that are in place to manage and mitigate risks associated with Information Security with the Authority.

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.

Scope of work

The audit activity focussed on the following key controls areas identified in the processes relating to Information Security:

Data Classification and Sharing

- Data has been appropriately identified and classified. Adequate controls such as data sharing protocols and security policies are in place.

Data Management and Policies and Procedures

- Security policies have been documented, and include such considerations of data classification, storage and transmission. Responsibility for data security has been clearly designated to a senior staff member.

Training and Awareness

- Staff receive appropriate and periodic training in relation to security awareness, including data security.

Logical Access Controls

- Logical access controls are in place across IT systems, such as controls related to remote access, encryption, application passwords and permissions for access (to files/folders/records/CCTV).

Physical Access Controls

- Physical controls are in place to mitigate and manage the risk of theft and compromise of IT equipment, documentation and data by means of unauthorized physical access to premises.

Backup Strategy

- Backup arrangements are in place to mitigate the risk of loss of data and lack of availability. Such arrangements should include a detailed back up strategy and testing of backups.

Disposal Procedures

- Procedures are in place to securely dispose of data after its retention can no longer be justified, as well ensuring that data is removed from obsolete equipment.

Legislation Compliance

- Relevant Data Protection legislation is being complied with across the Buckinghamshire Fire and Rescue Service, with appropriate planning being undertaken to ensure compliance with the General Data Protection Regulation (GDPR) which came into effect on 25th May 2018.

The audit considered the controls in place at the time of the audit only. Where appropriate testing was undertaken using samples of activities that occurred within the last 12 months.

Table 1 Overall Conclusion

Overall conclusion on the system of internal control being maintained	Reasonable
------------------------------------------------------------------------------	-------------------

RISK AREAS	AREA CONCLUSION	No of High Priority Management Actions	No of Medium Priority Management Actions
Data Classification and Sharing	Substantial	-	-
Data Management and Policies and Procedures	Substantial	-	-
Training and Awareness	Substantial	-	-
Logical Access Controls	Substantial	-	-
Physical Access Controls	Reasonable	-	1
Backup Strategy	Substantial	-	-
Disposal Procedures	Substantial	-	-
Legislation Compliance	Reasonable	-	1
		-	2

Appendix 1 provides a definition of the grading for each of the conclusions given.

The overall conclusion of **Reasonable** Assurance for the Information Security audit was concluded as there were no significant weaknesses in the control framework for the areas reviewed as part of this audit. There is generally a good system of internal control in place and the majority of risks are being effectively managed. However, some action is required to improve controls in relation to implementation of Close Circuit Television system (CCTV) at all fire stations, the development

of a formal IT assets disposal agreement and a review of the Network password settings (password reset counter in minutes). The implementation of our recommendations should help to strengthen the Information Security controls within the Authority.

Data Classification and Sharing

There is a Protective Marking and Harm Testing Classification Procedure that was recently reviewed by the Information Governance and Compliance Manager and has been approved by the Strategic Management Board. The procedure provides an overarching guidance and direction regarding data classification. The Authority has adopted the Government Security Classifications (GSC) framework, which has three classification markings 'OFFICIAL', 'SECRET' and 'TOP SECRET'. Based on the GSC framework, the Authority has classified its information as Official Sensitive.

A Personal Data Mapping Exercise has been carried out in accordance with GDPR by the Human Resources Development Manager. The Exercise include action to be taken for each of the GDPR 12 Steps, Personal Data Held, Personal Data Shared, Issues and Actions and HR Systems access.

There is a Dealing with Request for Information Procedure for 2018-19, that was approved by the Performance Management Board. The purpose of this procedure is to raise awareness of, and improve compliance with, legislation for the management of information including personally identifiable information and how requests for information are dealt with by the Authority. We carried out a sample reviewed of Information Sharing Protocols and noted that they were effectively approved.

Data Management and Policies and Procedures

There is an Information Security Policy Statement for the Authority, which highlight how the Authority processes information which includes personal and sensitive information, about individuals and other organisations in order to carry out its business.

An Acceptable Use of Information and Information and Communications Systems and Equipment Procedure approved by the Director of Legal and Governance in June 2018 is in place. The procedure provide guidelines to staff members on areas such as; access to information and information and communications systems, use of personal devices, hardware and software installations, password policy and Remote access, etc.

All staff members are responsible for Information Security within the Authority and management of Information Security has been delegated to the Information Governance and Compliance Manager, who reports to the Director of Legal and Governance. The Information Communication Technology (ICT) team provide technical support and administration.

Training and Awareness

Staff completed a mandatory e-Learning security training for 2018-19. This training is completed on an annual basis and new joiners are also required to complete the training during induction. GDPR training has been provided to relevant staff (staff members who deal with personal data) during 2018.

Ongoing Information Security awareness is provided to staff through email and security alters and changes to Security Policies and Procedures is communicated via the intranet.

Logical Access Controls

Logical access controls are in place across IT systems, such as controls related to remote access, encryption, application passwords and permissions for access (to files/folders/records/CCTV). Initial access to information is controlled through the Network Operating System - Active Directory (AD). All staff members are provided with unique usernames and passwords to logon to the Authority's Network.

Password controls identified are fairly configured, meeting key requirements of password length, complexity, history size, expiry and lockout threshold. However, password reset counter is set to 30 minutes, which mean that users are allowed to try logon every 30 minutes after they are locked out. **Refer to Management Action 3**

Physical Access Controls

Physical access controls are in place to mitigate and manage the risk of theft and compromise of IT equipment, documentation and data. Staff members are provided with an access tag (forb). Visitors are required to sign in at reception and are escorted by a member of staff.

Access to the data centre is limited to ICT and Facilities staff, whilst visitors are escorted by an authorised members of staff and are required to sign a register. Close Circuit Television system (CCTV) are installed in the data centre and are monitored by Facilities.

CCTV is implemented at head office and on all fire trucks. However, we noted that there is no CCTV at all Fire Stations within the Authority. Management confirmed that a risk assessment was conducted and a business decision was taken to not install CCTV Cameras at all fire stations as it would be too expensive. **Refer to Management Action 1.**

Backup Strategy

Backup procedures are in place, outlining the backup process, tape rotation procedure and restoration process. Backup is performed on a daily basis through Backup Exec, backup tapes are stored off-site and backup can be restored from the offsite facility.

Disposal Procedures

An IT assets disposal arrangement is in place with a third party (Dynamic). The Authority contacts Dynamic as and when they need to dispose of IT assets. Dynamic provide disposal certificates to the Authority after completion of the process.

However, we noted that there is no formalised agreement with Dynamic outlining the procedures for disposing off the IT assets. **Refer to Management Action 2.**

Legislation Compliance

The organisation is currently registered with the Information Communication Office, the registration is due to expired in December 2018. As the registration is not due for renewal there is no need to registration under GDPR as yet.

Table 2 Detailed Audit Findings and Action Plan

Management actions have been agreed to address control weakness identified during the closing meeting and agreement of the draft Internal Audit report. All management actions will be entered on the Council's Performance Management Software and progress in implementing these actions will be tracked and reported to the Regulatory & Audit Committee.

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

Priority High (H)	Major issue or exposure to a significant risk that requires immediate action or the attention of Senior Management.
Priority Medium (M)	Significant issue that requires prompt action and improvement by the local manager.
Priority Low (L)	Minor issues requiring action to improve performance or overall system of control.

	Audit Finding, risk exposure and potential impact	Priority	Management Action
1.	<p><u>CCTV cameras at all Fire Stations</u></p> <p>The Authority should re-consider implementing CCTV Cameras at all Fire Stations to monitor the interior and exterior, so as to detect and deter theft and compromise of IT equipment which may result in exposure of sensitive information.</p> <p>Audit identified that there is no CCTV Cameras at all Fire Stations within the Authority. Management confirmed that a risk assessment was conducted and a business decision was taken to not install CCTV Cameras at all fire stations as it would be too expensive.</p> <p>Lack of CCTV Cameras at Fire Stations may lead to theft and compromise of IT equipment not being detected or deterred and may result in exposure of sensitive information.</p>	M	<p>Action: The Premises Security Group will meet to undertake a further review and risk assessment of the CCTV system to consider if the use of CCTV on more Stations is likely to be a deterrent to intruders. The review to include other potential deterrents such as lighting with motion sensors.</p> <p>Officer responsible: Gerry Barry, Information Governance & Compliance Manager.</p> <p>Date to be implemented by: end of January 2019</p>

	Audit Finding, risk exposure and potential impact	Priority	Management Action
2.	<p><u>IT Assets Disposal Agreement</u></p> <p>A formal disposal agreement should be developed and agreed with Dynamic. The agreement should clearly outline the process to be followed by the third party when disposing IT assets.</p> <p>An IT assets disposal arrangement is in place with the third party (Dynamic), where the Authority contacts Dynamic as and when they need to dispose of IT assets. However, we noted that there is no formalised agreement with Dynamic, outlining the procedures for disposing of IT assets.</p> <p>If a formal agreement which outline the disposal procedure is not in place, there is a risk that personal and/or sensitive information may be made available to unauthorised individuals due to the service provider no following appropriate disposal procedure.</p>	M	<p>Action Draft contract is in the process of being finalised. In the meantime Dynamic deliver services to us under WEEE regulations, they are certified by the Environment Agency and our data remaining on devices is destroyed above and beyond DoD 5200.22M standard.</p> <p>Officer responsible:</p> <p>Dave Thexton, ICT Manager</p> <p>Date to be implemented by:</p> <p>01/01/2019</p>

Table 3 Low Priority Issues

Minor issues to be noted or requiring action to improve performance or overall system of control, which do not present a material risk to the system of control.

	Audit Finding, risk exposure and potential impact	Management Action
3.	<p><u>Network Password Settings (Password Reset Counter)</u></p> <p>Management should consider increasing the password reset counter to 1440 minutes (24 hours), to be in line with Microsoft best practice. The Authority may also consider implementing a self-service password reset to ease call volumes.</p> <p>Our review of the Network Password Settings identified that Password controls are fairly configured, meeting key requirements of password length, complexity, history size, expiry and lockout threshold. User accounts are locked out after 3 unsuccessful attempts. However, password reset counter is set to 30 minutes, which mean that users are allowed to try logon every 30 minutes after they are locked out.</p> <p>Failure to enforce strong password controls increases the risk of unauthorised access to the Authority's Network and therefore access to sensitive data and impacting on its confidentiality.</p>	<p>Action:</p> <p>We have consulted a Police Cyber Security Advisor from the South East Regional Organised Crime Unit) who suggests that if used in conjunction with a long, complex password policy a lockout of 30 minutes is sufficiently disruptive to deter anyone but the most persistent of brute force attacks.</p> <p>We agree with the audit findings that a 30 minute timer might not prevent a determined attacker if weak, common passwords are a possibility.</p> <p>We will consider further guidance from the National Cyber Security Centre and investigate a number of options to ensure the use of strong passwords (to include training users in the selection of passwords) and "smart lockout" options, where the system analyses the context of the logins before locking out.</p> <p>Officer responsible:</p> <p>Dave Thexton, ICT Manager</p> <p>Date to be implemented by:</p> <p>This will be reviewed by year end.</p>

Appendix 1 Definition of Conclusions

Grading:	Substantial	Reasonable	Limited
Overall conclusion on the system of internal control being maintained	There is a strong system of internal control in place and risks are being effectively managed. Some minor action may be required to improve controls.	There is generally a good system of internal control in place and the majority of risks are being effectively managed. However some action is required to improve controls.	The system of internal control is weak and risks are not being effectively managed. The system is open to the risk of significant error or abuse. Significant action is required to improve controls.

Appendix 2 Officers Interviewed

The following staff contributed to the outcome of the audit:

- Gerry Barry, Information, Governance and Compliance Manager
- Graham Britten, Director of Legal and Governance
- Dave Thexton, ICT Manager
- Daniel Shaw, ICT Server Specialist
- Faye Mansfield, Human Resources Development Manager
- Dean Elliott, Station Commander Amersham and Beaconsfield

The Closing Meeting was attended by:

- Gerry Barry, Information, Governance and Compliance Manager
- Graham Britten, Director of Legal and Governance

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.

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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Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	13 March 2019
OFFICER	Mark Hemming, Director of Finance and Assets Maggie Gibb, Internal Audit Manager
LEAD MEMBER	Councillor David Watson
SUBJECT OF THE REPORT	Internal Audit Report: Update on Progress of Audit Recommendations
EXECUTIVE SUMMARY	<p>The purpose of this paper is to update Members on the progress of the implementation of audit recommendations made as at 1 February 2019.</p> <p>Any further progress against outstanding recommendations will be verbally presented to the Overview and Audit Committee on 13 March 2019.</p> <p>In total there are 21 recommendations to report on the status of which are classified as follows:</p> <p>Green (Implemented) 15/21 (72%)</p> <p>Amber (on track not yet due) 3/21 (14%)</p> <p>Red (not implemented, due date revised) 3/21 (14%)</p> <p>There are no outstanding recommendations to bring to the attention of the Members at this time.</p> <p>Internal Audit continues to actively monitor implementation of all outstanding recommendations throughout the year.</p>
ACTION	Noting
RECOMMENDATIONS	That Members note the progress on implementation of recommendations.
RISK MANAGEMENT	There are no risk implications arising from this report.
FINANCIAL IMPLICATIONS	The audit work is contained within the 2018/19 budget.
LEGAL IMPLICATIONS	There are no legal implications arising from this report.

CONSISTENCY WITH THE PRINCIPLES OF THE DUTY TO COLLABORATE	Not applicable.
HEALTH AND SAFETY	There are no health and safety implications arising from this report.
EQUALITY AND DIVERSITY	There are no equality and diversity implications arising from this report.
USE OF RESOURCES	Communication and progress monitoring All audits follow up reports and further updates will be submitted to SMB and Overview and Audit Committee.
PROVENANCE SECTION & BACKGROUND PAPERS	Internal Audit Plans 2016/17, 2017/18 and 2018/19 Internal Audit reports taken to Overview and Audit Committee
APPENDICES	Appendix A – Status of Internal Audit Recommendations – January 2019
TIME REQUIRED	10 minutes
REPORT ORIGINATOR AND CONTACT	Maggie Gibb – Internal Audit Manager mjibb@buckscc.gov.uk 01296 387327

Status of Internal Audit Recommendations – 31 January 2019

Audit Assignments	Date of final audit report	Overall Assurance	No of recommendations made	No of recommendations Implemented	Implemented since last meeting	Direction of Travel (see notes)	Status of recommendations at 1 February 2019									
							Red	Amber	Green							
							<table border="1"> <tr> <td>Red</td> <td>Recommendation has not yet been implemented and will not meet the original deadline</td> </tr> <tr> <td>Amber</td> <td>Recommendation is progressing, not due to be actioned yet.</td> </tr> <tr> <td>Green</td> <td>Recommendation has been actioned</td> </tr> </table>	Red	Recommendation has not yet been implemented and will not meet the original deadline	Amber	Recommendation is progressing, not due to be actioned yet.	Green	Recommendation has been actioned			
Red	Recommendation has not yet been implemented and will not meet the original deadline															
Amber	Recommendation is progressing, not due to be actioned yet.															
Green	Recommendation has been actioned															
2016/17																
Core Financial Controls	June 2017	Substantial	8	8	1	↑	0	0	8							
2017/18																
Fleet Management	July 2017	Substantial	2	1	0	↓	1*	0	1							
Property Management	February 2018	Substantial	1*	0	0	↔	0	1	0							
Core Financial Controls	June 2018	Substantial	7	4	0	↓	2***	1	4							
2018/19																
Information Security	November 2018	Reasonable	3	2	2	↑	0	1	2							
Totals			21	15	2		3	3	15							

Notes for Overview and Audit Committee:

* **Fleet Management 2017/18** – The outstanding recommendation relates to the use of the Tranman System, this will be looked at in more detail as part of the BaSI project (Business and Systems Integration) to ensure a full understanding of the current functionality, whether training is needed on the system and the way in which it can be further developed (or replaced) to meet the business requirements.

** **Property Management 2017/18** – There is one low priority action due to be completed in financial year 2019/20

*** **Core Financial Controls 2018/19** – One outstanding recommendation relates to an update of the Financial Instruction for Debt Management this will be updated along with any other necessary amendments and presented to O&A Committee in Oct/Nov 2019. The other outstanding recommendation relates to updating the expenses and purchasing card guidance to clarify rules on hospitality. An updated expenses policy was presented and agreed at Joint Consultation Forum on 17 January 2019. To allow time for education and training for employees and managers, guidance will be implemented during quarter one 2019/20.

Direction of travel indicates how well recommendations have been progressed since previous Overview and Audit Committee meeting.



Further recommendations have been implemented in period



No recommendations due for implementation in period



Recommendations due for implementation have not been actioned



Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	13 March 2019
OFFICER	Mark Hemming, Director of Finance and Assets Maggie Gibb, Internal Audit Manager
LEAD MEMBER	Councillor David Watson
SUBJECT OF THE REPORT	Internal Audit Report: Update on Progress of the Annual Audit Plan 2018/19
EXECUTIVE SUMMARY	<p>The purpose of this paper is to update Members on the progress of the annual Internal Audit Plan since the last meeting.</p> <p>Work has progressed according to the 2018/19 plan, and regular discussions have been held with the Director of Finance and Assets to monitor progress.</p> <p>The audit of Information Security has been completed and issued as a final report.</p> <p>The draft report for the Project Management Audit – Blue Light Hub (BLH) has been issued for management comments.</p> <p>The Performance Management Audit was deferred to 2019/20 to avoid impeding on the inspection, and was replaced with the Stores Audit as agreed the Director of Finance and Assets.</p> <p>The fieldwork for the Stores audit is in progress and Core Financials audit fieldwork has been completed with the draft report due for issue before the end of the financial year. The final reports will be presented to Members at the next Overview and Audit Committee meeting.</p>
ACTION	Noting
RECOMMENDATIONS	That Members note the progress on the Annual Internal Audit Plan.
RISK MANAGEMENT	There are no risk implications arising from this report.
FINANCIAL IMPLICATIONS	The audit work is contained within the 2018/19 budget.
LEGAL IMPLICATIONS	There are no legal implications arising from this report.

CONSISTENCY WITH THE PRINCIPLES OF THE DUTY TO COLLABORATE	Not applicable.
HEALTH AND SAFETY	There are no health and safety implications arising from this report.
EQUALITY AND DIVERSITY	There are no equality and diversity implications arising from this report.
USE OF RESOURCES	Communication and progress monitoring All audits, follow up reports and further updates will be submitted to SMB and Overview and Audit Committee.
PROVENANCE SECTION & BACKGROUND PAPERS	Internal Audit Plans 2018/19 Internal Audit reports taken to Overview and Audit Committee
APPENDICES	Appendix A – Progress against 2018/19 Internal Audit Plan
TIME REQUIRED	10 minutes
REPORT ORIGINATOR AND CONTACT	Maggie Gibb – Internal Audit Manager mjibb@buckscc.gov.uk 01296 387327

Appendix A – Update on Progress of the Annual Audit Plan 18/19

Auditable Area	Key Audit Objectives	Day Budget (Timing)	Status
Core Financial Controls	<p>To fulfil our statutory responsibilities, we will undertake work to provide assurance over key controls within the financial governance framework. Key systems that will be tested include:</p> <ul style="list-style-type: none"> • Financial Control/Monitoring • Procure to Pay • Payroll & Pensions • Debtors • Capital • Financial Regulations • General Ledger • Reconciliations • Treasury Management <p>This review will include a follow-up of the 2017/18 audit findings.</p>	40 days (Q3/4)	Fieldwork completed
Performance Management	<p>This risk based audit will aim to provide assurance on the controls in place over the key performance indicator monitoring system, the robustness of reporting and the escalation of issues. This audit is carried forward from the previous year.</p>	10 days	Audit Deferred to 2019/20
Information Security	<p>This risk based audit will aim to provide assurance over the robustness of the Information Security controls in place, including the readiness for the new GDPR requirements.</p>	10 days	Final report (Reasonable)
Project Management	<p>This systems based audit will aim to provide assurance on the adequacy and effectiveness of the governance arrangements in place over the Blue Light Hub project.</p>	10 days	Draft Report
Stores	<p>This audit was added during the year to replace the deferred Performance Management audit. The Stores Audit will provide a review of the Fire Authority's arrangements for the purchase, custody and issue of stores.</p>	10 days	In Progress
Follow-Up General	<p>To ensure all outstanding medium and high recommendations raised in previous audits are implemented.</p>	10 days	On-going
Corporate Work	<p>A proportion of the total audit resource is made available for 'corporate work'. Corporate work is non-audit specific activity which still 'adds value' or fulfils our statutory duties. Examples of this type of work include attendance and reporting to Management and Committee, and audit strategy and planning work. This also includes developing the Audit Plan, writing the Annual Report and undertaking the annual Review of Effectiveness of Internal Audit.</p>	10 days	N/A
Total		100 days	

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Buckinghamshire & Milton Keynes Fire Authority



MEETING	Overview and Audit Committee
DATE OF MEETING	13 March 2019
OFFICER	Mark Hemming, Director of Finance and Assets Maggie Gibb, Internal Audit Manager
LEAD MEMBER	Councillor David Watson
SUBJECT OF THE REPORT	Internal Audit Report: Draft Internal Audit Strategy and Annual Internal Audit Plan 2019/20
EXECUTIVE SUMMARY	<p>This paper sets out the Internal Audit Strategy and the proposed Internal Audit Plan for 2019/20 (attached at Appendix A) for the approval of the Committee.</p> <p>There are no material changes from the strategy of previous years, however, there remains some flexibility through a small provision of contingency days to enable the Director of Finance and Assets to work with Internal Audit to direct the work to the most appropriate areas.</p>
ACTION	Decision
RECOMMENDATIONS	That Members approve the Internal Audit Strategy and Annual Internal Audit Plan.
RISK MANAGEMENT	There are no risk implications arising from this report.
FINANCIAL IMPLICATIONS	The audit work is contained within the 2019/20 budget.
LEGAL IMPLICATIONS	There are no legal implications arising from this report.
CONSISTENCY WITH THE PRINCIPLES OF THE DUTY TO COLLABORATE	No direct impact.
HEALTH AND SAFETY	There are no health and safety implications arising from this report.
EQUALITY AND DIVERSITY	There are no equality and diversity implications arising from this report.
USE OF RESOURCES	Communication and progress monitoring All audits, follow up reports and further updates will be

	submitted to SMB and Overview and Audit Committee.
PROVENANCE SECTION & BACKGROUND PAPERS	Internal Audit Plan 2018/19 Internal Audit reports taken to Overview and Audit Committee
APPENDICES	Appendix A – Draft Internal Audit Strategy and Annual Plan for 2019/20
TIME REQUIRED	15 minutes
REPORT ORIGINATOR AND CONTACT	Maggie Gibb – Internal Audit Manager mgibb@buckscc.gov.uk 01296 387327

Buckinghamshire & Milton Keynes Fire Authority



Draft Internal Audit Strategy and Annual Plan 2019/20

Overview and Audit Committee

13 March 2019

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1. Introduction

- 1.1 Buckinghamshire County Council's (BCC) Business Assurance Team is responsible for implementing Buckinghamshire and Milton Keynes Fire Authority's (BMKFA) Internal Audit Strategy through delivery of work programmes in accordance with the agreed Service Level Agreement. This paper details the Internal Audit Strategy for 2019/20 and the proposed Internal Audit Plan for the year. The Plan will be subject to regular review and presented to the Overview and Audit Committee on a quarterly basis, together with a progress report, for approval.
- 1.2 The responsibility, status and authority of Internal Audit at the Fire Authority is outlined within the Constitution and Financial Regulations.

2. Internal Audit Strategy

- 2.1 The Accounts and Audit Regulations 2015 (R5) state that the Fire Authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance. Proper internal audit practices are defined in the Public Sector Internal Audit Standards 2017.
- 2.2 The Public Sector Internal Audit Standards defines Internal Audit as an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

- 2.3 The Chief Internal Auditor provides this opinion in an annual report on the System of Internal Control, which is used to inform the Fire Authority's Annual Governance Statement. In providing this opinion we are required to review annually the financial management, risk management and governance processes operating within the Authority. This includes reviewing internal control systems for key processes on a risk basis.
- 2.4 The Internal Audit Service is provided as part of a service level agreement with Buckinghamshire County Council. The Council's Internal Audit Service is delivered in partnership with the London Audit Framework, hosted by the London Borough of Croydon. This partnership arrangement includes an element of a "call off contract" should it be necessary to outsource specific technical audits such as ICT or complex contracts.
- 2.5 A key part of the strategy is ensuring the right skills mix and resources exist to deliver an effective service. For the 2019/20 Internal Audit Plan, we aim to provide continuity in the resources we allocate for the audit assignments; an Audit Manager will oversee the programme of work, ensuring work is delivered on time and to the correct quality, and will present the quarterly plans and progress reports to the Overview and Audit Committee; suitably qualified and experienced auditors will be allocated to undertake the audit assignments.
- 2.6 The Annual Internal Audit Plan is drafted for the approval of the Overview and Audit Committee, in consultation with the Senior Management Board, with consideration of the Fire Authority's Corporate Plan, Strategic Risks and previous audit activity. There will remain a significant emphasis for internal audit activity in reviewing financial systems and compliance with the governance framework; however, the Plan also reflects other strategic reviews that will be progressed during 2019/20. **Appendix B** is the Fire Authority's Audit Universe, which is a list audits performed in previous years and the awarded assurance opinions.
- 2.7 The plan and allocation of audit days will be regularly reviewed by the Audit Manager and the Director of Finance and Assets to ensure the focus of the audit activity is directed to the key risk areas where independent assurance is required.

Our Approach to an Internal Audit Assignment



- 2.8 In order to underpin the Annual Audit Opinion, a risk based methodology will be applied to all audit assignments, providing assurance that key controls are well designed and operating effectively to mitigate principal risk exposures. Terms of reference will be prepared for each audit assignment, in consultation with the relevant Manager, to ensure that key risks within the audited area are identified.

2.9 The quality of work is assured through the close supervision of staff and the subsequent review of reports, audit files and working papers by an Audit Manager. Exit meetings are held with the relevant officers to ensure factual accuracy of findings and subsequent reporting, and to agree appropriate action where additional risk mitigation is required.

3. The Internal Audit Plan

3.1 The Internal Audit Plan for 2019/20 is outlined within Appendix A.

3.2 Each audit assignment will result in a specific audit report although the audit methodology will vary depending on the requirements of the scope of work. The audit techniques to be used will be selected from the following, depending on which is considered to be the most effective for delivering the audit objectives:

- **Risk Based Audit (Risk):** A full audit which focuses on key risks in relation to system objectives. Audit work will be structured to direct audit resource in proportion to risk exposures.
- **Systems Based Audit (Systems):** A full audit in which every aspect and stage of the audited subject is fully considered. It includes review of both the design and operation of controls. Undertaken from a systems perspective with a 'cradle to grave approach'.
- **Key Controls Testing (Key):** Clearly focused on a small number of material or key controls.
- **Systems Development Audit (SDA):** Ongoing review of developing plans and designs for new systems and processes aimed at identifying potential weaknesses in control if the plans and designs go ahead as they are.
- **Verification Audit (Verification):** Where there is pre-existing confidence that controls are well designed, but compliance is a material issue, audits which test only for compliance with controls can be appropriate. Audit undertaken to verify key outcomes. This work normally takes the form of checking data and management actions to confirm accuracy and appropriateness and does not consider controls or risks in the wider sense.

- **Follow-Up:** Work undertaken to assess the extent to which management action plans have been implemented. This may be following up our own recommendations from previous years or through follow up of other assurance provider outcomes (e.g. External Audit).

3.3 In accordance with the Audit Strategy, we will audit the processes in place for governance, financial management and risk management on an annual basis. We will continue to work with the External Auditors to ensure the scope of our work is sufficient that they can seek to place reliance on it for their audit of the Statement of Accounts and value for money opinion.

3.4 Implementation of the Internal Audit Plan will be monitored by use of Key Performance Indicators as outlined in **Appendix C**. These will be discussed at service level agreement meetings with the Director of Finance and Assets.

4. Responsible Officers

Audit Service

Maggie Gibb (Chief Auditor)	01296 387327	mgibb@buckscc.gov.uk
Selina Harlock (Audit Manager)	01296 383717	sharlock@buckscc.gov.uk
Caroline Jenkins (Senior Auditor)	01296 387089	carjenkins@buckscc.gov.uk

Fire Authority

Mark Hemming (Director of Finance & Assets)	01296 744671	mhemming@bucksfire.gov.uk
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Appendix A – Internal Audit Plan 2019/20

Auditable Area	Key Audit Objectives	Day Budget (Timing)	Risk Assessed
Core Financial Controls	<p>To fulfil our statutory responsibilities, we will undertake work to provide assurance over key controls within the financial governance framework. Key systems that will be tested include:</p> <ul style="list-style-type: none"> • Financial Control/Monitoring • Procure to Pay • Payroll & Pensions • Debtors • Capital • Financial Regulations • General Ledger • Reconciliations • Treasury Management <p>This review will include a follow-up of the 2018/19 audit findings.</p>	40 days (Q3/4)	High
Performance Management	<p>This risk based audit will aim to provide assurance on the controls in place over the key performance indicator monitoring system, the robustness of reporting and the escalation of issues.</p> <p>This audit is carried forward from the previous year.</p>	10 days	High
Cyber Security	<p>This audit will provide assurance on the adequacy of key controls that the Authority has in place to mitigate the risk from viruses, malware and other unauthorised software or access to systems.</p>	10 days	High
Budget Monitoring & Forecasting	<p>The objective of this audit is to provide assurance that there are adequate and effective controls over Budget Monitoring and Forecasting, such that reports produced are complete and accurate.</p>	10 days	High

Auditable Area	Key Audit Objectives	Day Budget (Timing)	Risk Assessed
Contingency	A contingency has been included within the audit plan to provide flexibility and in recognition of an expected but as yet unspecified need. If the days remain as at the beginning of Q4 then they will be used to review some key Governance areas such as Project Management and Contract Management, with the agreement of the Director of Finance and Assets.	10 days	N/A
Follow-Up General	To ensure all outstanding medium and high recommendations raised in previous audits are implemented.	10 days	Various
Corporate Work	A proportion of the total audit resource is made available for 'corporate work'. Corporate work is non-audit specific activity which still 'adds value' or fulfils our statutory duties. Examples of this type of work include attendance and reporting to Management and Committee, and audit strategy and planning work. This also includes developing the Audit Plan, writing the Annual Report and undertaking the annual Review of Effectiveness of Internal Audit.	10 days	N/A
Total		100 days	

Appendix B – Audit Universe (Previous Audit Activity and Assurance Level)

Audit	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Core Financial Controls	✓ (Reasonable)	✓ (Substantial)	✓ (Substantial)	✓ (Substantial)	✓ (Substantial)	✓ (Substantial)	✓ (TBC)	Q4
Asset Management System (Project)	✓ (Reasonable)							
HR Workforce Planning, Training and Appraisal / Performance Management	✓ (Reasonable)							Performance Management (Q2/3)
Property Management	✓ (Reasonable)					✓ (Substantial)		
Treasury Management		✓ (Substantial)	✓ (Incl. in Core Financial Controls)	✓ (Incl. in Core Financial Controls)	✓ (Incl. in Core Financial Controls)	✓ (Incl. in Core Financial Controls)		
Fleet Management		✓ (Reasonable)				✓ (Substantial)		
ICT Strategy		✓ (Reasonable)		✓ (Reasonable)				
Asset Management System		✓ (Limited)		✓ (Reasonable)				
Corporate Governance			✓ (Reasonable)			✓ (Substantial)		

Audit	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Risk Management			✓ (Substantial)					
Housing Accommodation and Allowances			✓ (Reasonable)					
HR People Management			✓ (Substantial)					
Pensions Administration				✓ (Reasonable)				
Control Centre				✓ (Reasonable)				
Financial Planning					✓ (Substantial)			
Business Continuity					✓ (Reasonable)			
Project Management					✓ (Reasonable)			
Information Security							✓ (Reasonable)	
Project Management BLH							✓ (TBC)	
Stores							✓ (TBC)	
Budget Monitoring								Q3
Cyber Security								Q1

Appendix C – 2018/19 Internal Audit Key Performance Indicators

	Performance Measure	Target	Method
1	Elapsed time between start of the audit (opening meeting) and Exit Meeting.	Target date agreed for each assignment by the Audit manager, stated on Terms of Reference, but should be no more than 3 X the total audit assignment days (excepting annual leave etc.)	Internal Audit Performance Monitoring System
2	Elapsed Time for completion of audit work (exit meeting) to issue of draft report.	15 Days	Internal Audit Performance Monitoring System
3	Elapsed Time between issue of Draft report and issue of Final Report	15 Days	Internal Audit Performance Monitoring System
4	% of Internal Audit Planned Activity delivered by 30 April 2019	100% of Plan by End of April 2019	Internal Audit Performance Monitoring System
5	% of High and Medium priority recommendations followed up after implementation date	All High and Medium recommendations followed up within three months of the date of expected implementation	Internal Audit Performance Monitoring System
6	Customer satisfaction questionnaire (Audit Assignments)	Overall customer satisfaction 95%	Questionnaire
7	Extent of reliance External Audit can place on Internal Audit	Reliance placed on IA work	External Audit Annual Report

We will also continue to monitor performance standards outlined in the service level agreement. This includes ensuring requests for assistance with suspected cases of fraud (% of responses made within 24 working hours) as appropriate and also monitors relationship management issues in the areas of:

- Timeliness
- Willingness to cooperate/helpfulness
- Responsiveness
- Methodical approach to dealing with requests
- Quality of work/service provided



Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	13 March 2019
OFFICER	Mark Hemming, Director of Finance & Assets
LEAD MEMBER	Councillor David Watson
SUBJECT OF THE REPORT	Ernst & Young Audit Plan 2018/19
EXECUTIVE SUMMARY	The report at Annex A sets out the plan of activity for the Authority's external auditors, Ernst & Young, for their work in relation to the financial year 2018/19.
ACTION	Noting
RECOMMENDATIONS	That the Committee note the plan set out in Annex A.
RISK MANAGEMENT	The work carried out by Ernst & Young and their opinion of the Authority's financial integrity and ability to provide council taxpayers with value for money, is an essential part of the authority's governance arrangements and a key element of the annual Statement of Assurance.
FINANCIAL IMPLICATIONS	The external audit fee is included within the current budget.
LEGAL IMPLICATIONS	No direct impact.
CONSISTENCY WITH THE PRINCIPLES OF THE DUTY TO COLLABORATE	No direct impact.
HEALTH AND SAFETY	No direct impact.
EQUALITY AND DIVERSITY	No direct impact.
USE OF RESOURCES	Whilst there are no directly applicable matters as part of this report, a key element of the service provided by Ernst & Young is to provide an opinion on the financial integrity of the Authority. This will include such issues as the arrangements for setting, reviewing and implementing strategic and operational objectives; performance monitoring, including budget monitoring; achievement of strategic objectives and best value performance indicators. This will also

	include associated issues such as medium term financial planning, management of the asset base and the arrangements to promote and ensure probity and propriety.
PROVENANCE SECTION & BACKGROUND PAPERS	None
APPENDICES	Annex A – Ernst & Young Audit Plan 2018/19
TIME REQUIRED	10 minutes
REPORT ORIGINATOR AND CONTACT	Mark Hemming mhemming@bucksfire.gov.uk 01296 744687



**Buckinghamshire &
Milton Keynes Fire
Authority**

Audit planning report
Year ended 31 March 2019
29 January 2019



Private and Confidential

29 January 2019

Overview and Audit Committee
Buckinghamshire & Milton Keynes Fire Authority
Brigade Headquarters
Stocklake
Aylesbury
Buckinghamshire
HP20 1BD

Dear Members

Audit planning report

We are pleased to attach our Audit Plan which sets out how we intend to carry out our responsibilities as auditor. Its purpose is to provide the Overview and Audit Committee with a basis to review our proposed audit approach and scope for the 2018/19 audit in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2015 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements. It is also to ensure that our audit is aligned with the Committee's service expectations.

This plan summarises our initial assessment of the key risks driving the development of an effective audit for the Authority, and outlines our planned audit strategy in response to those risks.

This report is intended solely for the information and use of the Overview and Audit Committee and management, and is not intended to be and should not be used by anyone other than these specified parties.

We welcome the opportunity to discuss this report with you on 13 March 2019 as well as understand whether there are other matters which you consider may influence our audit.

Yours faithfully

Maria Grindley, Associate Partner
For and on behalf of Ernst & Young LLP

Contents



Public Sector Audit Appointments Ltd (PSAA) issued the "Statement of responsibilities of auditors and audited bodies". It is available from the PSAA website (<https://www.psa.co.uk/audit-quality/statement-of-responsibilities/>). The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The "Terms of Appointment and further guidance (updated April 2018)" issued by the PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and in legislation, and covers matters of practice and procedure which are of a recurring nature.

This report is made solely to the Overview and Audit Committee and management of Buckinghamshire & Milton Keynes Fire Authority in accordance with the statement of responsibilities. Our work has been undertaken so that we might state to the Overview and Audit Committee, and management of Buckinghamshire & Milton Keynes Fire Authority those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Overview and Audit Committee and management of Buckinghamshire & Milton Keynes Fire Authority for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.



01

Overview of our 2018/19 audit strategy



Overview of our 2018/19 audit strategy

The following 'dashboard' summarises the significant accounting and auditing matters outlined in this report. It seeks to provide the Overview and Audit Committee with an overview of our initial risk identification for the upcoming audit and any changes in risks identified in the current year.

Audit risks and areas of focus

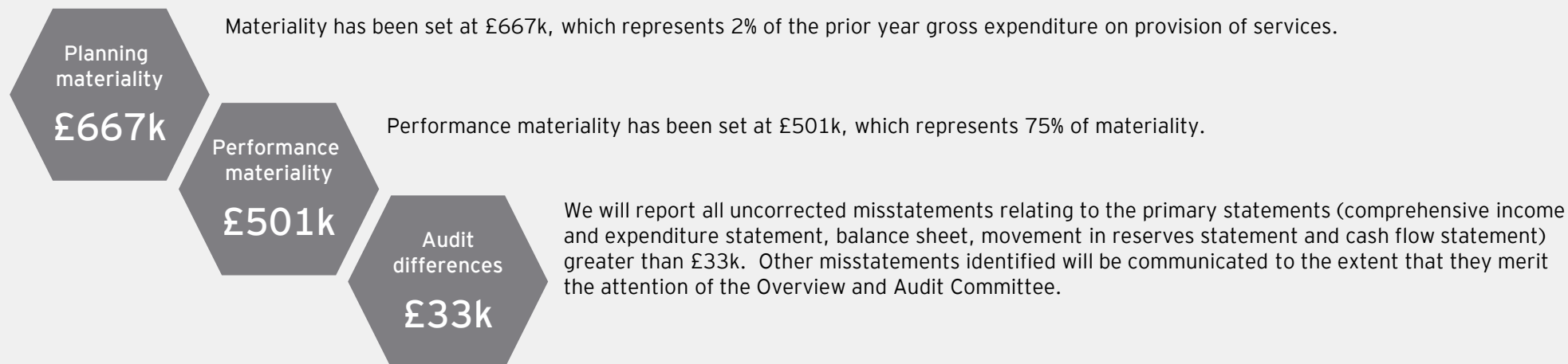
Risk / area of focus	Risk identified	Change from PY	Details
Misstatements due to fraud or error	Fraud risk	No change in risk or focus	As identified in ISA 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that would otherwise appear to be operating effectively.
PPE Additions	Significant Risk	Change in focus	When an expenditure transaction is carried out, there is a further opportunity for it then to be capitalised. Apart from management review, there are no controls in place to prevent an item being incorrectly capitalised.
Valuation of Land and Buildings	Inherent risk	No change in risk or focus	The fair value of Property, Plant and Equipment (PPE) represent significant balances in the Authority's accounts and are subject to valuation changes, impairment reviews and depreciation charges. Management is required to make material judgemental inputs and apply estimation techniques to calculate the year-end balances recorded in the balance sheet.
Pension Liability Valuation	Inherent risk	No change in risk or focus	The Local Authority Accounting Code of Practice and IAS19 require the Authority to make extensive disclosures within its financial statements regarding its membership of the Local Government Pension Scheme administered by Buckinghamshire County Council and the Firefighters Pension Scheme. The Authority's pension fund liabilities are material estimated balances and the Code requires that these liabilities be disclosed on the Authority's balance sheet. The information disclosed is based on the IAS 19 reports issued to the Authority by the actuaries of the two Pension Schemes. Accounting for these schemes involves significant estimation and judgement and therefore management engages actuaries to undertake the calculations on their behalf. ISAs (UK and Ireland) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.

Overview of our 2018/19 audit strategy (continued)

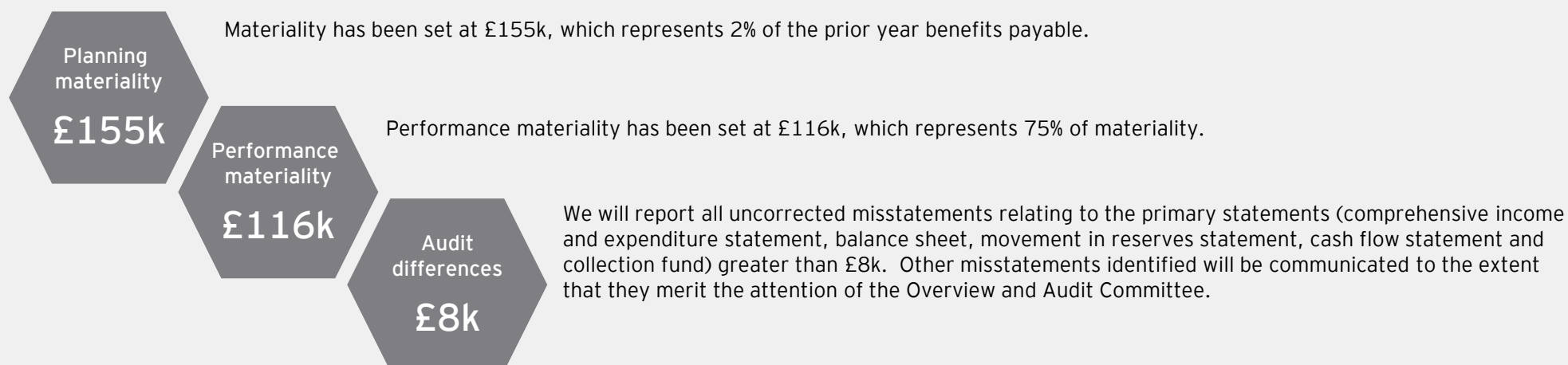
Risk / area of focus	Risk identified	Change from PY	Details
IFRS 9 Financial instruments	Area of audit focus	Increase in focus	<p>This new accounting standard is applicable for the 2018/19 financial year and will change:</p> <ul style="list-style-type: none"> ▶ How financial assets are classified and measured; ▶ How the impairment of financial assets are calculated; and ▶ The disclosure requirements for financial assets.
IFRS 15 Revenue from contracts with customers	Area of audit focus	Increase in focus	<p>This new accounting standard is applicable for the 2018/19 financial year. The impact is likely to be limited as large revenue streams like council tax, non domestic rates and government grants will be outside the scope of IFRS 15. However where that standard is relevant, the recognition of revenue will change and new disclosure requirements introduced.</p>

Overview of our 2018/19 audit strategy (continued)

Materiality - Buckinghamshire & Milton Keynes Fire Authority



Materiality - Firefighter's Pension Fund



Overview of our 2018/19 audit strategy

Audit scope

This Audit Plan covers the work that we plan to perform to provide you with:

- Our audit opinion on whether the financial statements of Buckinghamshire & Milton Keynes Fire Authority give a true and fair view of the financial position as at 31 March 2019 and of the income and expenditure for the year then ended; and
- Our conclusion on the Authority's arrangements to secure economy, efficiency and effectiveness.

We will also review and report to the National Audit Office (NAO), to the extent and in the form required by them, on the Authority's Whole of Government Accounts return.

Our audit will also include the mandatory procedures that we are required to perform in accordance with applicable laws and auditing standards.

When planning the audit we take into account several key inputs:

- Strategic, operational and financial risks relevant to the financial statements;
- Developments in financial reporting and auditing standards;
- The quality of systems and processes;
- Changes in the business and regulatory environment; and,
- Management's views on all of the above.

By considering these inputs, our audit is focused on the areas that matter and our feedback is more likely to be relevant to the Authority.



02 Audit risks



Audit risks

Our response to significant risks

Misstatements due to fraud or error

What is the risk?

The financial statements as a whole are not free of material misstatements whether caused by fraud or error.

As identified in ISA (UK) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. We identify and respond to this fraud risk on every audit engagement.

Financial statement impact

We have assessed that the risk of management override is most likely to affect the estimates in the financial statements, such as year end accruals, provisions and asset valuations. These impact both on the Balance Sheet and Income Statement

What will we do?

We will:

- ▶ Identifying fraud risks during the planning stages.
- ▶ Inquiry of management about risks of fraud and the controls put in place to address those risks.
- ▶ Understanding the oversight given by those charged with governance of management's processes over fraud.
- ▶ Consideration of the effectiveness of management's controls designed to address the risk of fraud.
- ▶ Determining an appropriate strategy to address those identified risks of fraud.
- ▶ Performing mandatory procedures regardless of specifically identified fraud risks, including testing of journal entries and other adjustments in the preparation of the financial statements.
- ▶ In order to address the identified risk of manipulating income and expenditure we will use our data analytics information and focus on journals for testing based on certain criteria. The sample will be on manual journals as this is where the greatest opportunity for management to override controls lies.

Our response to significant risks (continued)

PPE Additions - Incorrect classification of revenue expenditure

What is the risk?

Local authorities have a statutory duty to balance their annual budget and are operating in a financially challenged environment with reducing levels of government funding and increasing demand for services. Achievement of budget is critical to minimizing the impact and usage of the Authority's usable reserves and provides a basis for the following year's budget. Any deficit outturn against the budget is therefore not a desirable outcome for the authority and management, and therefore this desire to achieve budget increases the risk that the financial statements may be materially misstated.

Due to financial environment in which the authority operates and funding pressures, there is a risk of the Authority incorrectly capitalizing purchases.

For this reason we will consider manipulation of revenue expenditure and the risk of it being re-classified to capital.

What will we do?

We will:

- ▶ Gain an understanding of the controls in place over the relevant transaction streams and the processes management intend to utilise.
- ▶ Select a sample of PPE additions, including a representative sample in our testing, as we are alert to the fact that manipulation could occur throughout the period, and ensure the additions are correctly classified.

Financial statement impact

We have assessed that the risk of incorrectly capitalising revenue expenditure will affect PPE additions. This will have an impact both on the Balance Sheet and Income Statement.

Other areas of audit focus

We have identified other areas of the audit, that have not been classified as significant risks, but are still important when considering the risks of material misstatement to the financial statements and disclosures and therefore may be key audit matters we will include in our audit report.

What is the risk/area of focus?	What will we do?
<p>Valuation of Land and Buildings</p> <p>The fair value of Property, Plant and Equipment (PPE) and Investment Properties (IP) represent significant balances in the Authority's accounts and are subject to valuation changes, impairment reviews and depreciation charges. Management is required to make material judgemental inputs and apply estimation techniques to calculate the year-end balances recorded in the balance sheet.</p>	<p>We will:</p> <ul style="list-style-type: none"> ▶ Consider the work performed by the Authority's valuers, including the adequacy of the scope of the work performed, their professional capabilities and the results of their work; ▶ Sample testing key asset information used by the valuers in performing their valuation (e.g. floor plans to support valuations based on price per square metre); ▶ Consider the annual cycle of valuations to ensure that assets have been valued within a 5 year rolling programme as required by the Code for PPE and annually for IP. We have also considered if there are any specific changes to assets that have occurred and that these have been communicated to the valuer; ▶ Review assets not subject to valuation in 2018/19 to confirm that the remaining asset base is not materially misstated; ▶ Consider changes to useful economic lives as a result of the most recent valuation; and ▶ Test accounting entries have been correctly processed in the financial statements.
<p>Pension Liability Valuation</p> <p>The Local Authority Accounting Code of Practice and IAS19 require the Authority to make extensive disclosures within its financial statements regarding its membership of the Local Government Pension Scheme administered by Buckinghamshire County Council.</p> <p>The Authority's pension fund deficit is a material estimated balance and the Code requires that this liability be disclosed on the Authority's balance sheet. At 31 March 2018 this totalled £391 million.</p> <p>The information disclosed is based on the IAS 19 report issued to the Authority by the actuary to the County Council and also the Firefighters Pension Fund.</p> <p>Accounting for this scheme involves significant estimation and judgement and therefore management engages an actuary to undertake the calculations on their behalf. ISAs (UK) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.</p>	<p>We will:</p> <ul style="list-style-type: none"> ▶ Liaise with the auditors of Buckinghamshire Pension Fund, to obtain assurances over the information supplied to the actuary in relation to Buckinghamshire & Milton Keynes Fire Authority; ▶ Assess the work of the LGPS Pension Fund actuary (Barnett Waddingham) and the Firefighters pension actuary (Hymans Robertson LLP) including the assumptions they have used by relying on the work of PWC - Consulting Actuaries commissioned by the National Audit Office for all Local Government sector auditors, and considering any relevant reviews by the EY actuarial team; and ▶ Review and test the accounting entries and disclosures made within the Authority's financial statements in relation to IAS19.

Other areas of audit focus

We have identified other areas of the audit, that have not been classified as significant risks, but are still important when considering the risks of material misstatement to the financial statements and disclosures and therefore may be key audit matters we will include in our audit report.

What is the risk/area of focus?

What will we do?

IFRS 9 financial instruments

This new accounting standard is applicable for local authority accounts from the 2018/19 financial year and will change:

- ▶ How financial assets are classified and measured;
- ▶ How the impairment of financial assets are calculated; and
- ▶ The disclosure requirements for financial assets.

There are transitional arrangements within the standard; and the 2018/19 Cipfa Code of practice on local authority accounting provides guidance on the application of IFRS 9. However, until the Guidance Notes are issued and any statutory overrides are confirmed there remains some uncertainty on the accounting treatment.

IFRS 15 Revenue from contracts with customers

This new accounting standard is applicable for local authority accounts from the 2018/19 financial year.

The key requirements of the standard cover the identification of performance obligations under customer contracts and the linking of income to the meeting of those performance obligations.

The 2018/19 Cipfa Code of practice on local authority accounting provides guidance on the application of IFRS 15 and includes a useful flow diagram and commentary on the main sources of LG revenue and how they should be recognised.

The impact on local authority accounting is likely to be limited as large revenue streams like council tax, non domestic rates and government grants will be outside the scope of IFRS 15. However where that standard is relevant, the recognition of revenue will change and new disclosure requirements introduced.

We will:

- ▶ Assess the authority's implementation arrangements that should include an impact assessment paper setting out the application of the new standard, transitional adjustments and planned accounting for 2018/19;
- ▶ Consider the classification and valuation of financial instrument assets;
- ▶ Review new expected credit loss model impairment calculations for assets; and
- ▶ Check additional disclosure requirements.

We will:

- ▶ Assess the authority's implementation arrangements that should include an impact assessment paper setting out the application of the new standard, transitional adjustments and planned accounting for 2018/19;
- ▶ Consider application to the authority's revenue streams, and where the standard is relevant test to ensure revenue is recognised when (or as) it satisfies a performance obligation; and
- ▶ Check additional disclosure requirements.



03

Value for Money Risks





Background

We are required to consider whether the Authority has put in place ‘proper arrangements’ to secure economy, efficiency and effectiveness on its use of resources. This is known as our value for money conclusion.

For 2018/19 this is based on the overall evaluation criterion:

“In all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people”

Proper arrangements are defined by statutory guidance issued by the National Audit Office. They comprise your arrangements to:

- Take informed decisions;
- Deploy resources in a sustainable manner; and
- Work with partners and other third parties.

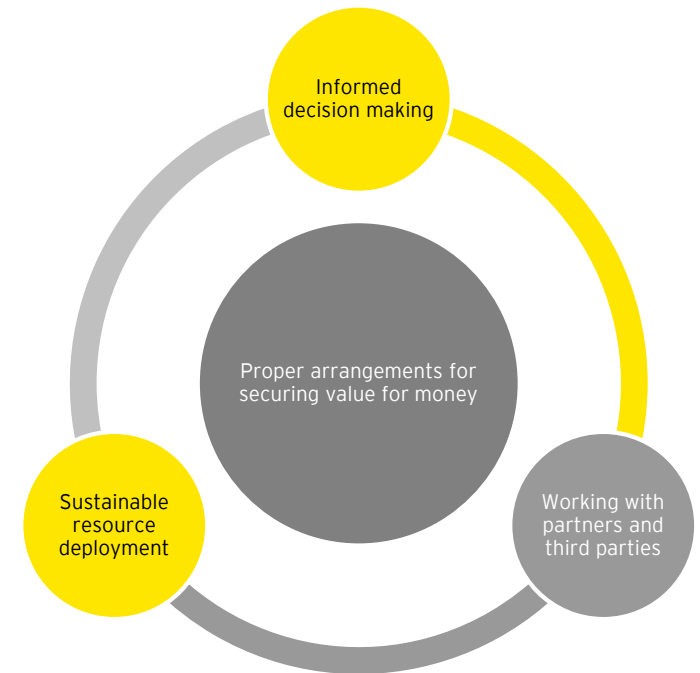
In considering your proper arrangements, we will draw on the requirements of the CIPFA/SOLACE framework for local government to ensure that our assessment is made against a framework that you are already required to have in place and to report on through documents such as your annual governance statement.

We are only required to determine whether there are any risks that we consider significant, which the Code of Audit Practice defines as:

“A matter is significant if, in the auditor’s professional view, it is reasonable to conclude that the matter would be of interest to the audited body or the wider public”

Our risk assessment supports the planning of sufficient work to enable us to deliver a safe conclusion on arrangements to secure value for money and enables us to determine the nature and extent of further work that may be required. If we do not identify any significant risks there is no requirement to carry out further work. We consider business and operational risks insofar as they relate to proper arrangements at both sector and organisation-specific level. In 2018/19 this has included consideration of the steps taken by the Authority to consider the impact of Brexit on its future service provision, medium-term financing and investment values. Although the precise impact cannot yet be modelled, we anticipate that Authorities will be carrying out scenario planning and that Brexit and its impact will feature on operational risk registers.

Our risk assessment has therefore considered both the potential financial impact of the issues we have identified, and also the likelihood that the issue will be of interest to local taxpayers, the Government and other stakeholders. This has resulted in the identification of no significant risks. We will continue to update our risk assessment throughout the course of our audit.





04

Audit materiality



Materiality

Materiality

For planning purposes, materiality for 2018/19 has been set at £1,027k and £191k for the pension fund. This represents 2% of the Authority's prior year gross expenditure on provision of services and benefit's payable respectively. It will be reassessed throughout the audit process and once the draft 2017-18 statements have been prepared. This is based on the rationale that public sector organisations do not have a focus on earnings profits. We consider industry factors, and using gross revenue expenditure is the industry norm.

Main statements:



Firefighter's pension fund:



We request that the Overview and Audit Committee confirm its understanding of, and agreement to, these materiality and reporting levels.

Key definitions

Planning materiality - the amount over which we anticipate misstatements would influence the economic decisions of a user of the financial statements.

Performance materiality - the amount we use to determine the extent of our audit procedures. We have set performance materiality at £500k for the main statements and £116k for the Firefighter's pension which represents 75% of materiality. We apply 75% when it is not an initial audit and we have a sound understanding of the entity and past experience with the engagement indicates that a higher risk of misstatement is unlikely.

Audit difference threshold - we propose that misstatements identified below this threshold are deemed clearly trivial. We will report to you all uncorrected misstatements over this amount relating to the income statement and balance sheet that have an effect on income or that relate to other comprehensive income.

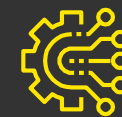
Other uncorrected misstatements, such as reclassifications and misstatements in the cashflow statement and movement in reserves statement or disclosures, and corrected misstatements will be communicated to the extent that they merit the attention of the Overview and Audit Committee, or are important from a qualitative perspective.

Specific materiality - We have set a materiality of £1k for remuneration disclosures, related party transactions, members' allowances and exit packages which reflects our understanding that an amount less than our materiality would influence the economic decisions of users of the financial statements in relation to this.



05

Scope of our audit



Our Audit Process and Strategy

Objective and Scope of our Audit scoping

Under the Code of Audit Practice our principal objectives are to review and report on the Authority's financial statements and arrangements for securing economy, efficiency and effectiveness in its use of resources to the extent required by the relevant legislation and the requirements of the Code.

We issue an audit report that covers:

1. Financial statement audit

Our objective is to form an opinion on the financial statements under International Standards on Auditing (UK).

We also perform other procedures as required by auditing, ethical and independence standards, the Code and other regulations. We outline below the procedures we will undertake during the course of our audit.

Procedures required by standards

- Addressing the risk of fraud and error;
- Significant disclosures included in the financial statements;
- Entity-wide controls;
- Reading other information contained in the financial statements and reporting whether it is inconsistent with our understanding and the financial statements; and
- Auditor independence.

Procedures required by the Code

- Reviewing, and reporting on as appropriate, other information published with the financial statements, including the Annual Governance Statement; and
- Reviewing and reporting on the Whole of Government Accounts return, in line with the instructions issued by the NAO.

2. Arrangements for securing economy, efficiency and effectiveness (value for money)

We are required to consider whether the Authority has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources.

Our Audit Process and Strategy (continued)

Audit Process Overview

Our audit involves:

- ▶ Identifying and understanding the key processes and internal controls; and
- ▶ Substantive tests of detail of transactions and amounts.

For 2018/19 we plan to follow a substantive approach to the audit as we have concluded this is the most efficient way to obtain the level of audit assurance required to conclude that the financial statements are not materially misstated.

Analytics:

We will use our computer-based analytics tools to enable us to capture whole populations of your financial data, in particular journal entries. These tools:

- ▶ Help identify specific exceptions and anomalies which can then be subject to more traditional substantive audit tests; and
- ▶ Give greater likelihood of identifying errors than random sampling techniques.

We will report the findings from our process and analytics work, including any significant weaknesses or inefficiencies identified and recommendations for improvement, to management and the Overview and Audit Committee.

Internal audit:

As in the prior year, we will review internal audit plans and the results of their work. We consider these when designing our overall audit approach and when developing our detailed testing strategy. We may also reflect relevant findings from their work in our reporting, where it raises issues that we assess could have a material impact on the year-end financial statements. We do not intend placing direct reliance on the work of internal audit for the testing of controls.

Scope of our audit

Our Audit Process and Strategy (continued)

Earlier deadline for production of the financial statements

The Accounts and Audit Regulations 2015 introduced a significant change in statutory deadlines from the 2017/18 financial year. From that year the timetable for the preparation and approval of accounts will be brought forward with draft accounts needing to be prepared by 31 May and the publication of the accounts by 31 July.

This is the second year that the Authority is responding to this challenge which has risks for both the preparers and the auditors of the financial statements:

- ▶ The Authority now has less time to prepare the financial statements and supporting working papers. Risks to the Authority include slippage in delivering data for analytics work in the format and to time required, late working papers, internal quality assurance arrangements, changes to finance team etc.
- ▶ As your auditor, we have a more significant peak in our audit work and a shorter period to complete the audit. Risks for auditors relate to delivery of all audits within same compressed timetable. Slippage at one client could potentially put delivery of others at risk.

To mitigate this risk we will require:

- ▶ good quality draft financial statements and supporting working papers by the agreed deadline;
- ▶ appropriate Authority staff to be available throughout the agreed audit period; and
- ▶ complete and prompt responses to audit questions.

If you are unable to meet key dates within our agreed timetable, we will notify you of the impact on the timing of your audit, which may be that we postpone your audit until later in the summer and redeploy the team to other work to meet deadlines elsewhere. Where additional work is required to complete your audit, due to additional risks being identified, additional work being required as a result of scope changes, or poor audit evidence, we will notify you of the impact on the fee and the timing of the audit. Such circumstances may result in a delay to your audit while we complete other work elsewhere.

To support the Authority we will continue to:

- ▶ Work with the Authority to engage early to facilitate early substantive testing where appropriate.
- ▶ Provide an early review on the Authority's streamlining of the Statement of Accounts where non-material disclosure notes are removed.
- ▶ Work with the Authority to embed/ improve the use of EY Client Portal, this will:
 - ▶ Streamline our audit requests through a reduction of emails and improved means of communication;
 - ▶ Provide on -demand visibility into the status of audit requests and the overall audit status;
 - ▶ Reduce risk of duplicate requests; and
 - ▶ Provide better security of sensitive data.
- ▶ Agree the team and timing of each element of our work with you.
- ▶ Agree the supporting working papers that we require to complete our audit.



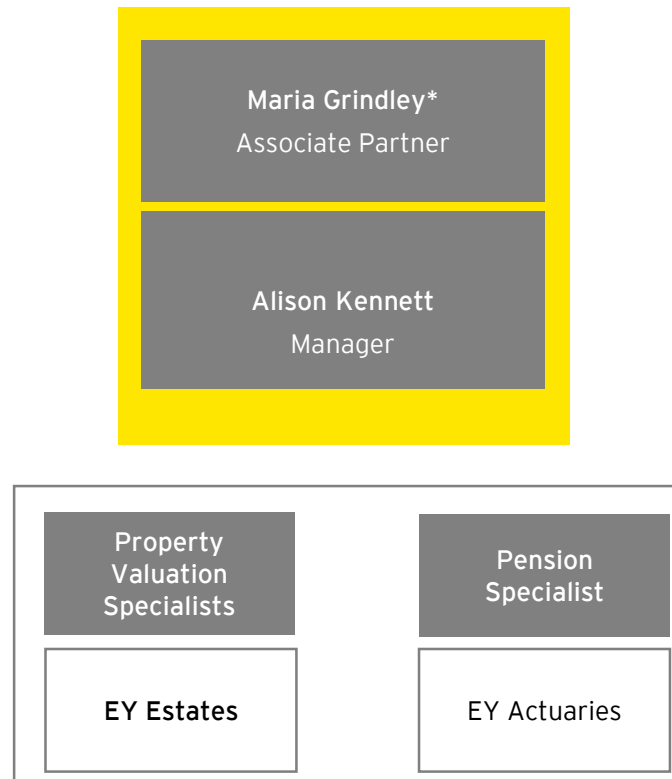
06

Audit team



Audit team

Audit team structure:



* Key Audit Partner

Use of specialists

When auditing key judgements, we are often required to rely on the input and advice provided by specialists who have qualifications and expertise not possessed by the core audit team. The areas where either EY or third party specialists provide input for the current year audit are:

Area	Specialists
Valuation of Land and Buildings	EY Valuations Team
Pensions disclosure	EY Actuaries

In accordance with Auditing Standards, we will evaluate each specialist's professional competence and objectivity, considering their qualifications, experience and available resources, together with the independence of the individuals performing the work.

We also consider the work performed by the specialist in light of our knowledge of the Authority's business and processes and our assessment of audit risk in the particular area. For example, we would typically perform the following procedures:

- ▶ Analyse source data and make inquiries as to the procedures used by the specialist to establish whether the source data is relevant and reliable;
- ▶ Assess the reasonableness of the assumptions and methods used;
- ▶ Consider the appropriateness of the timing of when the specialist carried out the work; and
- ▶ Assess whether the substance of the specialist's findings are properly reflected in the financial statements.



07

Audit timeline





Audit timeline

Timetable of communication and deliverables

Timeline

Below is a timetable showing the key stages of the audit and the deliverables we have agreed to provide to you through the audit cycle in 2018/19.

From time to time matters may arise that require immediate communication with the Overview and Audit Committee and we will discuss them with the Overview and Audit Committee Chair as appropriate. We will also provide updates on corporate governance and regulatory matters as necessary.

Audit phase	Timetable	Overview and Audit Committee timetable	Deliverables
Planning: Risk assessment and setting of scopes.	October		
	November	Overview and Audit Committee	Progress report
Walkthrough of key systems and processes	December		
	January		
Early audit testing	February		
	March	Overview and Audit Committee	Audit Planning Report
Year end audit Audit Completion procedures	April		
	May		
	June		
	July	Overview and Audit Committee	Audit Results Report Audit opinions and completion certificates
	August - October	Overview and Audit Committee	Annual Audit Letter



08

Independence



Introduction

The FRC Ethical Standard and ISA (UK) 260 “Communication of audit matters with those charged with governance”, requires us to communicate with you on a timely basis on all significant facts and matters that bear upon our integrity, objectivity and independence. The Ethical Standard, as revised in June 2016, requires that we communicate formally both at the planning stage and at the conclusion of the audit, as well as during the course of the audit if appropriate. The aim of these communications is to ensure full and fair disclosure by us to those charged with your governance on matters in which you have an interest.

Required communications

Planning stage	Final stage
<ul style="list-style-type: none"> ▶ The principal threats, if any, to objectivity and independence identified by Ernst & Young (EY) including consideration of all relationships between the you, your affiliates and directors and us; ▶ The safeguards adopted and the reasons why they are considered to be effective, including any Engagement Quality review; ▶ The overall assessment of threats and safeguards; ▶ Information about the general policies and process within EY to maintain objectivity and independence. ▶ Where EY has determined it is appropriate to apply more restrictive independence rules than permitted under the Ethical Standard [note: additional wording should be included in the communication reflecting the client specific situation] 	<ul style="list-style-type: none"> ▶ In order for you to assess the integrity, objectivity and independence of the firm and each covered person, we are required to provide a written disclosure of relationships (including the provision of non-audit services) that may bear on our integrity, objectivity and independence. This is required to have regard to relationships with the entity, its directors and senior management, its affiliates, and its connected parties and the threats to integrity or objectivity, including those that could compromise independence that these create. We are also required to disclose any safeguards that we have put in place and why they address such threats, together with any other information necessary to enable our objectivity and independence to be assessed; ▶ Details of non-audit services provided and the fees charged in relation thereto; ▶ Written confirmation that the firm and each covered person is independent and, if applicable, that any non-EY firms used in the group audit or external experts used have confirmed their independence to us; ▶ Written confirmation that all covered persons are independent; ▶ Details of any inconsistencies between FRC Ethical Standard and your policy for the supply of non-audit services by EY and any apparent breach of that policy; ▶ Details of any contingent fee arrangements for non-audit services provided by us or our network firms; and ▶ An opportunity to discuss auditor independence issues.

In addition, during the course of the audit, we are required to communicate with you whenever any significant judgements are made about threats to objectivity and independence and the appropriateness of safeguards put in place, for example, when accepting an engagement to provide non-audit services.

We also provide information on any contingent fee arrangements, the amounts of any future services that have been contracted, and details of any written proposal to provide non-audit services that has been submitted;

We ensure that the total amount of fees that EY and our network firms have charged to you and your affiliates for the provision of services during the reporting period, analysed in appropriate categories, are disclosed.

Relationships, services and related threats and safeguards

We highlight the following significant facts and matters that may be reasonably considered to bear upon our objectivity and independence, including the principal threats, if any. We have adopted the safeguards noted below to mitigate these threats along with the reasons why they are considered to be effective. However we will only perform non-audit services if the service has been pre-approved in accordance with your policy.

Overall Assessment

Overall, we consider that the safeguards that have been adopted appropriately mitigate the principal threats identified and we therefore confirm that EY is independent and the objectivity and independence of Paul King, your audit engagement partner and the audit engagement team have not been compromised.

Self interest threats

A self interest threat arises when EY has financial or other interests in the Authority. Examples include where we receive significant fees in respect of non-audit services; where we need to recover long outstanding fees; or where we enter into a business relationship with you. At the time of writing, there are no long outstanding fees.

We believe that it is appropriate for us to undertake permissible non-audit services and we will comply with the policies that you have approved.

None of the services are prohibited under the FRC's ES or the National Audit Office's Auditor Guidance Note 01 and the services have been approved in accordance with your policy on pre-approval. The ratio of non-audit fees to audit fees is not permitted to exceed 70%.

At the time of writing, there are no non-audit fees associated with Buckinghamshire & Milton Keynes Fire Authority. No additional safeguards are required.

A self interest threat may also arise if members of our audit engagement team have objectives or are rewarded in relation to sales of non-audit services to you. We confirm that no member of our audit engagement team, including those from other service lines, has objectives or is rewarded in relation to sales to you, in compliance with Ethical Standard part 4.

Self review threats

Self review threats arise when the results of a non-audit service performed by EY or others within the EY network are reflected in the amounts included or disclosed in the financial statements. There are no self review threats at the date of this report.

Management threats

Partners and employees of EY are prohibited from taking decisions on behalf of management of the Authority. Management threats may also arise during the provision of a non-audit service in relation to which management is required to make judgements or decisions based on that work.

There are no management threats at the date of this report.

Other threats

Other threats, such as advocacy, familiarity or intimidation, may arise. There are no other threats at the date of this report.

Other communications

EY Transparency Report 2017

Ernst & Young (EY) has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained.

Details of the key policies and processes in place within EY for maintaining objectivity and independence can be found in our annual Transparency Report which the firm is required to publish by law. The most recent version of this Report is for the year ended 1 July 2018 and can be found here:

<https://www.ey.com/uk/en/about-us/ey-uk-transparency-report-2018>



09

Appendices



Appendix A

Fees

Public Sector Audit Appointments Ltd (PSAA) has published the fee scale for the audit of the 2018/19 accounts of opted-in principal local government and police bodies. This is defined as the fee required by auditors to meet statutory responsibilities under the Local Audit and Accountability Act 2014 in accordance with the requirements of the Code of Audit Practice and supporting guidance published by the National Audit Office, the financial reporting requirements set out in the Code of Practice on Local Authority Accounting published by CIPFA/LASAAC, and the professional standards applicable to auditors' work.

	Planned fee 2018/19	Scale fee 2018/19	Final Fee 2017/18
	£	£	£
Total Fee - Code work	24,162	24,162	35,889
Total fees	24,162	24,162	35,889

All fees exclude VAT

The agreed fee presented is based on the following assumptions:

- ▶ Officers meeting the agreed timetable of deliverables;
- ▶ Our accounts opinion and value for money conclusion being unqualified;
- ▶ Appropriate quality of documentation is provided by the Authority; and
- ▶ The Authority has an effective control environment.




If any of the above assumptions prove to be unfounded, we will seek a variation to the agreed fee. This will be discussed with the Authority in advance.

Fees for the auditor's consideration of correspondence from the public and formal objections will be charged in addition to the scale fee.

Appendix B




Required communications with the Overview and Audit Committee

We have detailed the communications that we must provide to the Overview and Audit Committee.

			 Our Reporting to you
Required communications	 What is reported?	 When and where	
Terms of engagement	Confirmation by the Overview and Audit Committee of acceptance of terms of engagement as written in the engagement letter signed by both parties.	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies.	
Our responsibilities	Reminder of our responsibilities as set out in the engagement letter	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies.	
Planning and audit approach	Communication of the planned scope and timing of the audit, any limitations and the significant risks identified.	Audit planning report	
Significant findings from the audit	<ul style="list-style-type: none"> ▶ Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures ▶ Significant difficulties, if any, encountered during the audit ▶ Significant matters, if any, arising from the audit that were discussed with management ▶ Written representations that we are seeking ▶ Expected modifications to the audit report ▶ Other matters if any, significant to the oversight of the financial reporting process 	Audit results report	




Appendix B

Required communications with the Overview and Audit Committee (continued)

			 Our Reporting to you
Required communications	 What is reported?	 When and where	
Going concern	<p>Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> ▶ Whether the events or conditions constitute a material uncertainty ▶ Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements ▶ The adequacy of related disclosures in the financial statements 	Audit results report	
Misstatements	<ul style="list-style-type: none"> ▶ Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation ▶ The effect of uncorrected misstatements related to prior periods ▶ A request that any uncorrected misstatement be corrected ▶ Corrected misstatements that are significant ▶ Material misstatements corrected by management 	Audit results report	
Fraud	<ul style="list-style-type: none"> ▶ Enquiries of the Overview and Audit Committee to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity ▶ Any fraud that we have identified or information we have obtained that indicates that a fraud may exist ▶ A discussion of any other matters related to fraud 	Audit results report	
Related parties	<ul style="list-style-type: none"> ▶ Significant matters arising during the audit in connection with the entity's related parties including, when applicable: ▶ Non-disclosure by management ▶ Inappropriate authorisation and approval of transactions ▶ Disagreement over disclosures ▶ Non-compliance with laws and regulations ▶ Difficulty in identifying the party that ultimately controls the entity 	Audit results report	

Appendix B

Required communications with the Overview and Audit Committee (continued)

		Our Reporting to you
Required communications	 What is reported?	  When and where
Independence	<p>Communication of all significant facts and matters that bear on EY's, and all individuals involved in the audit, objectivity and independence</p> <p>Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as:</p> <ul style="list-style-type: none"> ▶ The principal threats ▶ Safeguards adopted and their effectiveness ▶ An overall assessment of threats and safeguards ▶ Information about the general policies and process within the firm to maintain objectivity and independence 	Audit Planning Report and Audit Results Report
External confirmations	<ul style="list-style-type: none"> ▶ Management's refusal for us to request confirmations ▶ Inability to obtain relevant and reliable audit evidence from other procedures 	Audit results report
Consideration of laws and regulations	<ul style="list-style-type: none"> ▶ Audit findings regarding non-compliance where the non-compliance is material and believed to be intentional. This communication is subject to compliance with legislation on tipping off ▶ Enquiry of the Overview and Audit Committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the Overview and Audit Committee may be aware of 	Audit results report
Internal controls	<ul style="list-style-type: none"> ▶ Significant deficiencies in internal controls identified during the audit 	Audit results report
Representations	Written representations we are requesting from management and/or those charged with governance	Audit results report
Material inconsistencies and misstatements	Material inconsistencies or misstatements of fact identified in other information which management has refused to revise	Audit results report
Auditors report	<ul style="list-style-type: none"> ▶ Any circumstances identified that affect the form and content of our auditor's report 	Audit results report
Fee Reporting	<ul style="list-style-type: none"> ▶ Breakdown of fee information when the audit plan is agreed ▶ Breakdown of fee information at the completion of the audit ▶ Any non-audit work 	Audit planning report Audit results report

Additional audit information

Other required procedures during the course of the audit

In addition to the key areas of audit focus outlined in section 2, we have to perform other procedures as required by auditing, ethical and independence standards and other regulations. We outline the procedures below that we will undertake during the course of our audit.

Our responsibilities required by auditing standards

- ▶ Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- ▶ Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- ▶ Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ▶ Concluding on the appropriateness of management's use of the going concern basis of accounting.
- ▶ Evaluating the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- ▶ Obtaining sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Authority to express an opinion on the consolidated financial statements. Reading other information contained in the financial statements, the Overview and Audit Committee reporting appropriately addresses matters communicated by us to the Overview and Audit Committee and reporting whether it is materially inconsistent with our understanding and the financial statements; and
- ▶ Maintaining auditor independence.

Purpose and evaluation of materiality

For the purposes of determining whether the accounts are free from material error, we define materiality as the magnitude of an omission or misstatement that, individually or in the aggregate, in light of the surrounding circumstances, could reasonably be expected to influence the economic decisions of the users of the financial statements. Our evaluation of it requires professional judgement and necessarily takes into account qualitative as well as quantitative considerations implicit in the definition. We would be happy to discuss with you your expectations regarding our detection of misstatements in the financial statements.

Materiality determines:

- ▶ The locations at which we conduct audit procedures to support the opinion given on the financial statements; and
- ▶ The level of work performed on individual account balances and financial statement disclosures.

The amount we consider material at the end of the audit may differ from our initial determination. At this stage, however, it is not feasible to anticipate all of the circumstances that may ultimately influence our judgement about materiality. At the end of the audit we will form our final opinion by reference to all matters that could be significant to users of the accounts, including the total effect of the audit misstatements we identify, and our evaluation of materiality at that date.



Buckinghamshire & Milton Keynes Fire Authority

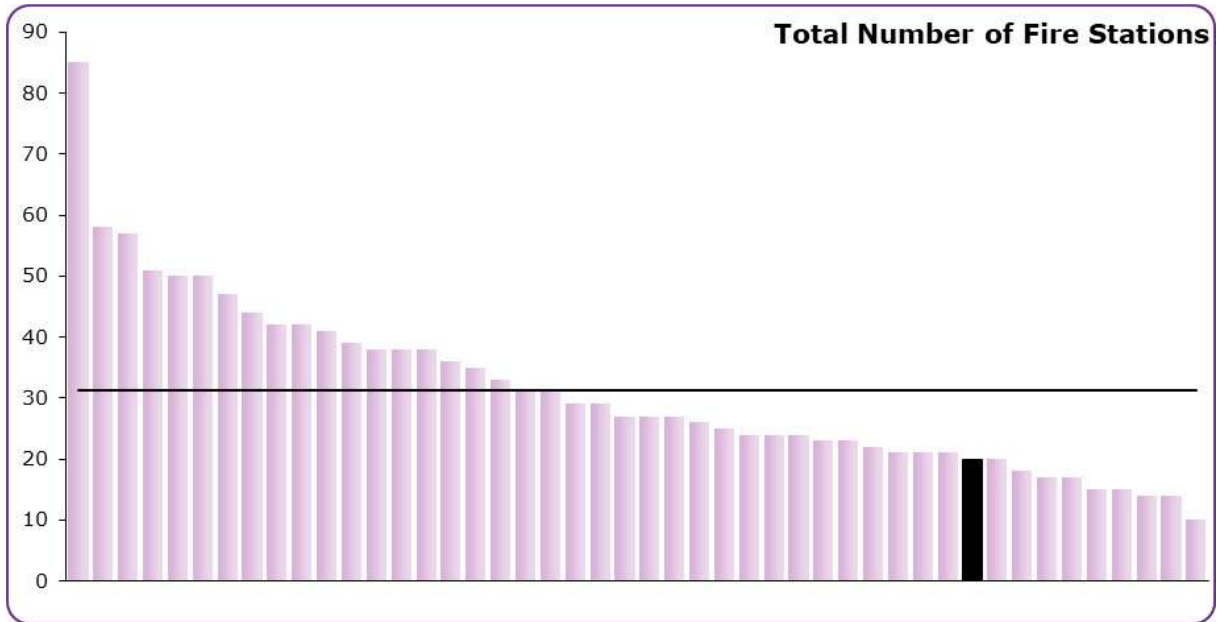
MEETING	Overview and Audit Committee
DATE OF MEETING	13 March 2019
OFFICER	Mark Hemming, Director of Finance and Assets
LEAD MEMBER	Councillor David Watson
SUBJECT OF THE REPORT	CIPFA Benchmarking Report
EXECUTIVE SUMMARY	<p>The purpose of this report is to highlight the performance of the Service relative to other fire services. The key points to note are:</p> <ul style="list-style-type: none"> • The Service is one of the most efficient services in England and Wales when measured on net expenditure per 1,000 population. • Each of our fire stations serves a slightly higher number of the population than average, but covers a slightly smaller land area. This indicates that the number of stations currently held is within a reasonable range. • The number of appliances (including specialist appliances and officer cars) is slightly higher than average both in terms of the population and land area covered. • The number of wholetime operational staff per million population is significantly below the national average. This is because the bank system allows appliances to be made available with fewer staff. This is also one of the primary reasons BFRS is one of the most efficient services. • The number of on-call staff per million population is significantly below the national average, while the number of support staff is almost exactly on the national average. • The number of incidents and our average response time are all broadly in line with the national averages. • The amount of home fire risk checks undertaken per 1,000 dwellings is significantly lower than the national average. Despite this the prevention outcomes for the Service are still positive. • The number of fire safety audits undertaken is below the national average. However, the effectiveness of the audits undertaken is

	significantly greater than the national average. The Service is also increasing the establishment of protection officers to further strengthen this area.
ACTION	Noting
RECOMMENDATIONS	That the report be noted.
RISK MANAGEMENT	No direct impact.
FINANCIAL IMPLICATIONS	No direct impact.
LEGAL IMPLICATIONS	No direct impact.
CONSISTENCY WITH THE PRINCIPLES OF THE DUTY TO COLLABORATE	No direct impact.
HEALTH AND SAFETY	No direct impact.
EQUALITY AND DIVERSITY	No direct impact.
USE OF RESOURCES	No direct impact.
PROVENANCE SECTION & BACKGROUND PAPERS	None
APPENDICES	Annex A – Analysis of CIPFA Benchmarking Report Annex B – CIPFA Benchmarking Report
TIME REQUIRED	15 minutes
REPORT ORIGINATOR AND CONTACT	Mark Hemming mhemming@bucksfire.gov.uk 01296 744687

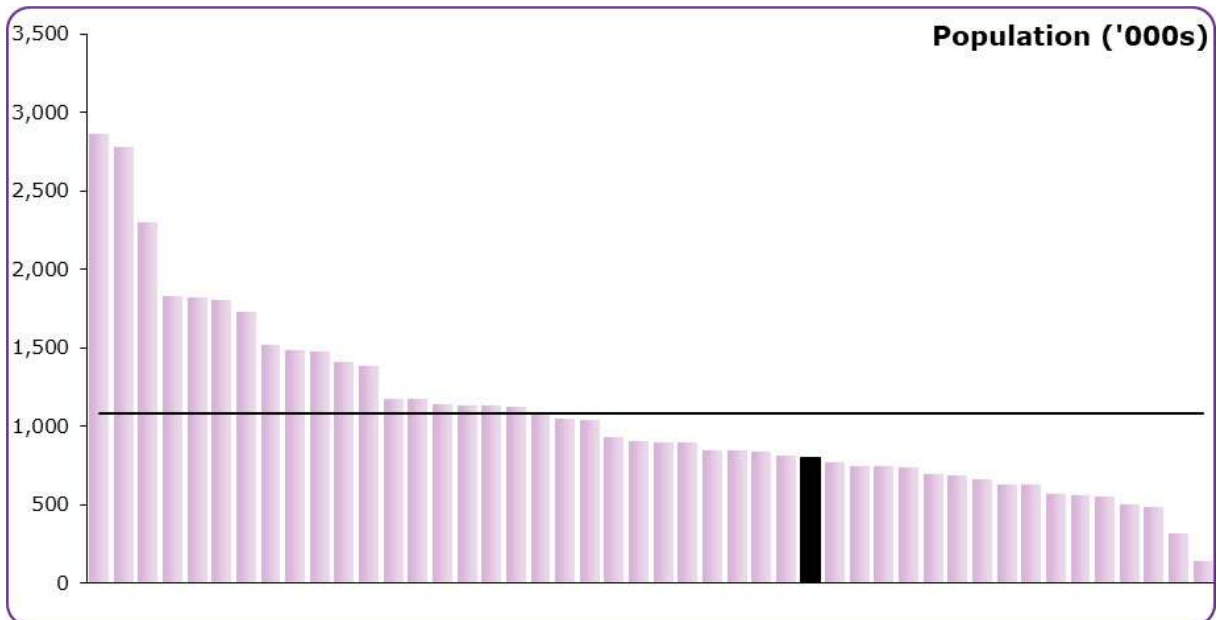
Annex A – Analysis of CIPFA Benchmarking Report

1. Demographics

- 1.1. BFRS has one of the lowest numbers of fire stations within the group, giving an indication of the scale of the service.

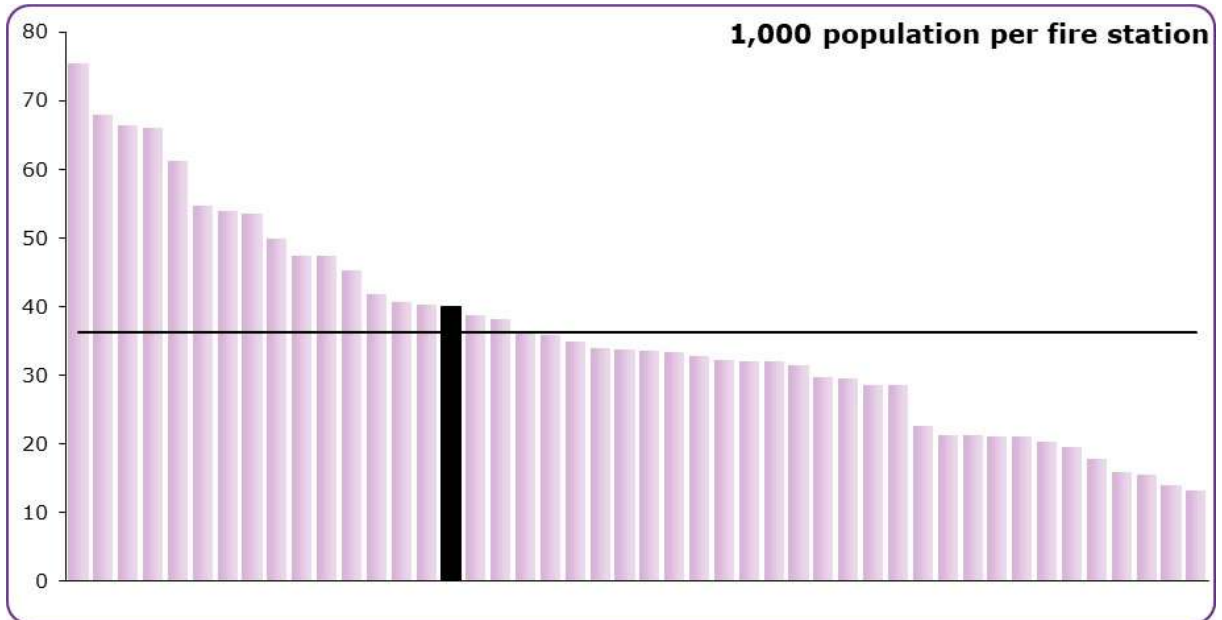


- 1.2. BFRS is the 17th smallest of the 46 authorities in terms of population

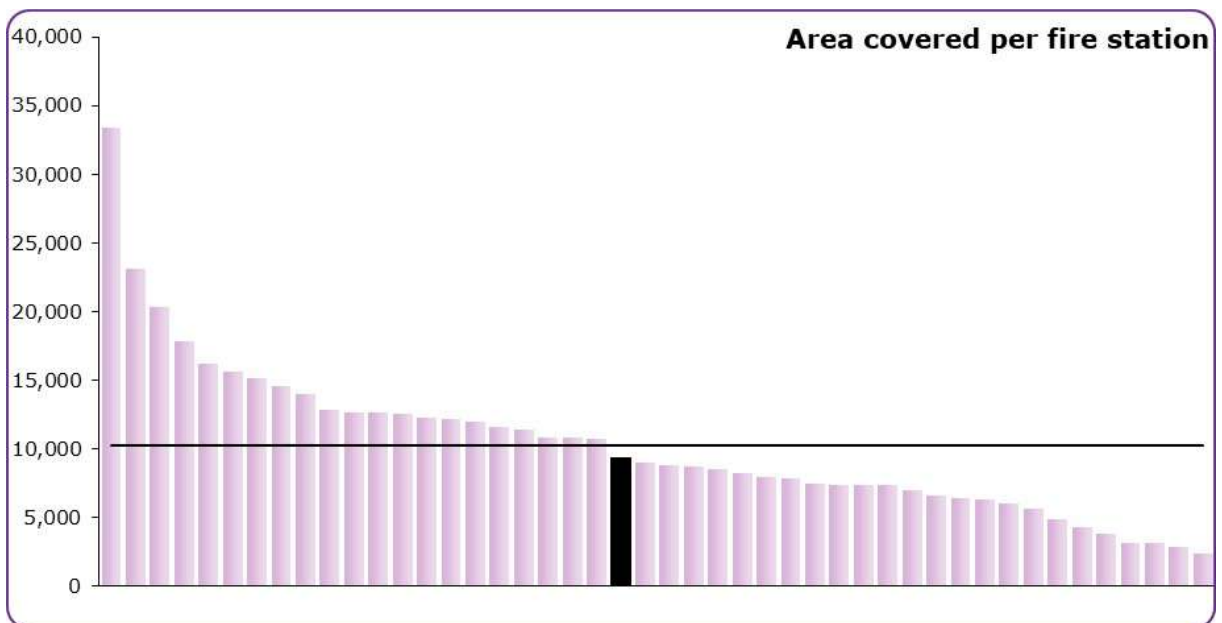


2. Fire Stations and Appliances

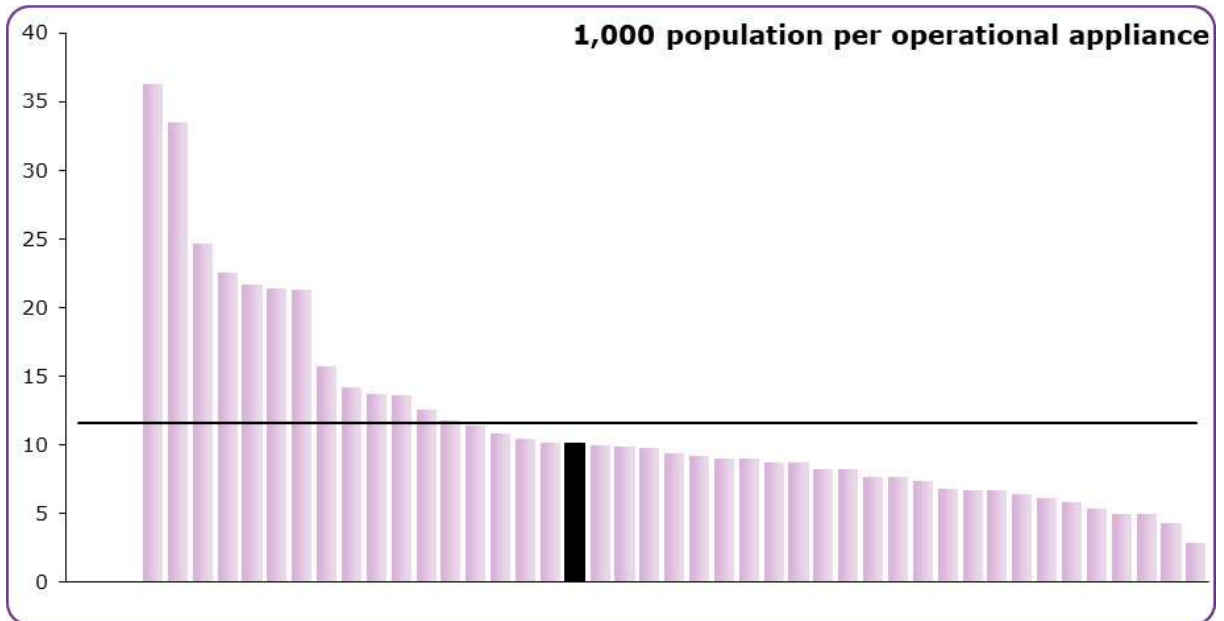
- 2.1. Each station within BFRS serves a slightly higher number of the population than on average. If Bletchley and Great Holm were to be counted as one station (as they will be upon completion of the Blue Light Hub) then this figure would increase to approximately 42. This gives reassurance that we have the right number of stations compared to the population.



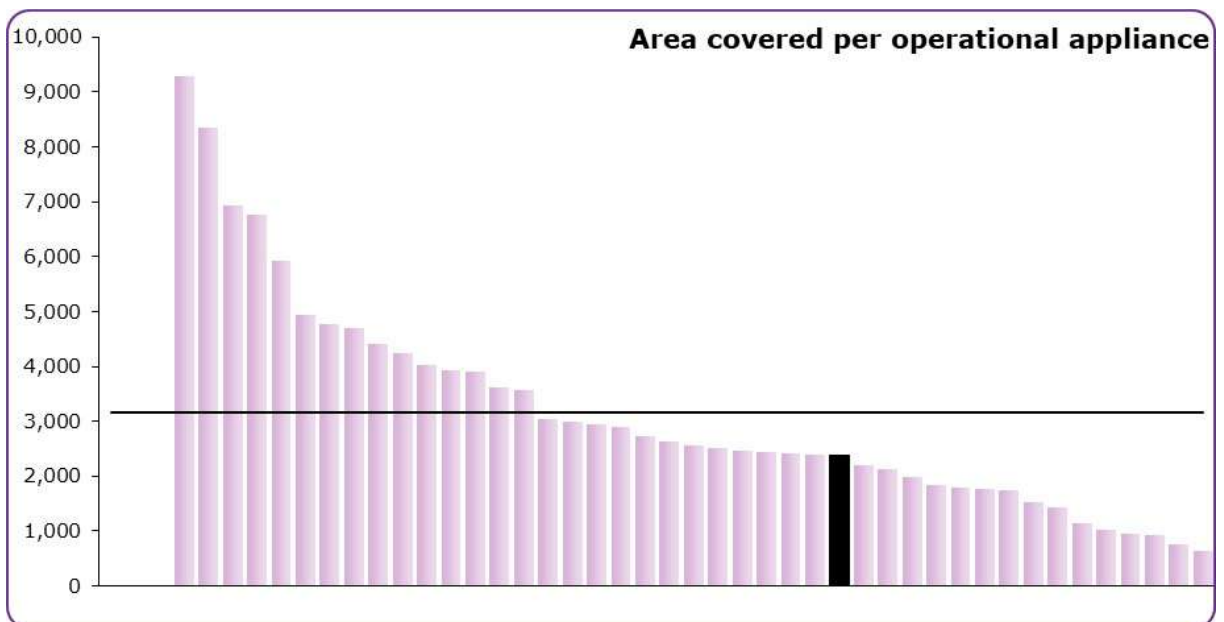
- 2.2. Each station within BFRS covers a slightly lower area than the national average. In order for each station to cover the same area as the average, BFRS would need to reduce the number of stations to 18.



2.3. Each operational appliance (this includes pumping appliances, specialist appliances and officer cars) within BFRS covers a slightly smaller population than the national average. In order to bring BFRS in line with the national average, the number of appliances would need to decrease from 79 to 67.

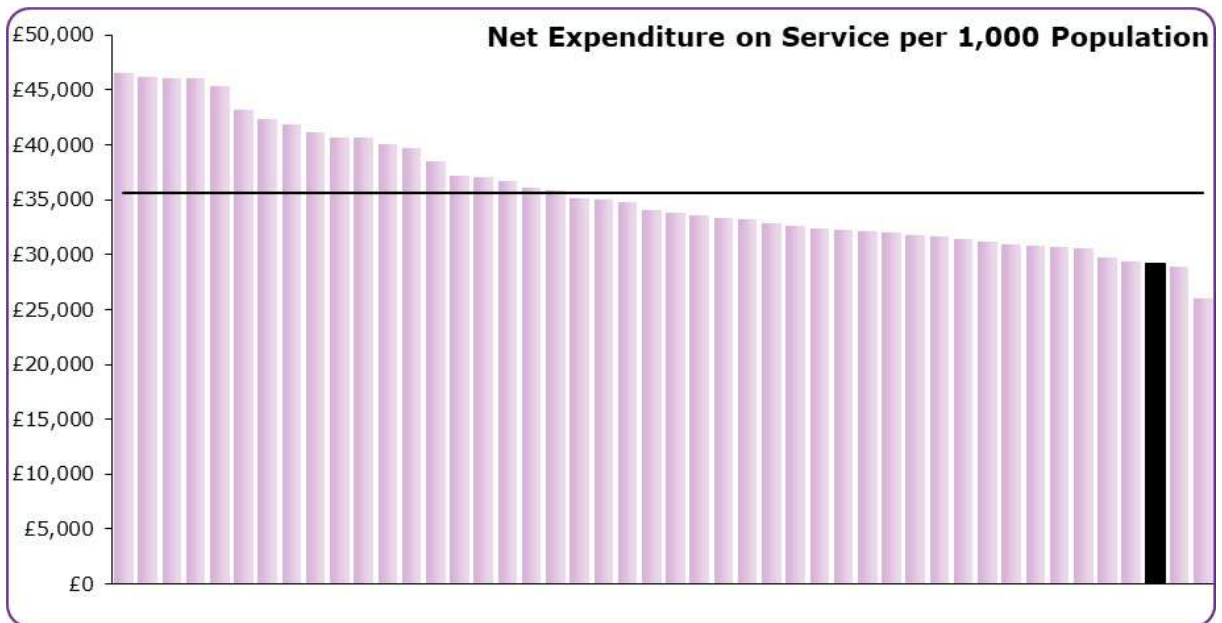


2.4. Each operational appliance also covers a smaller area than the national average. In order to bring BFRS in line with the national average on this indicator, the number of operational appliances would need to decrease to 59.

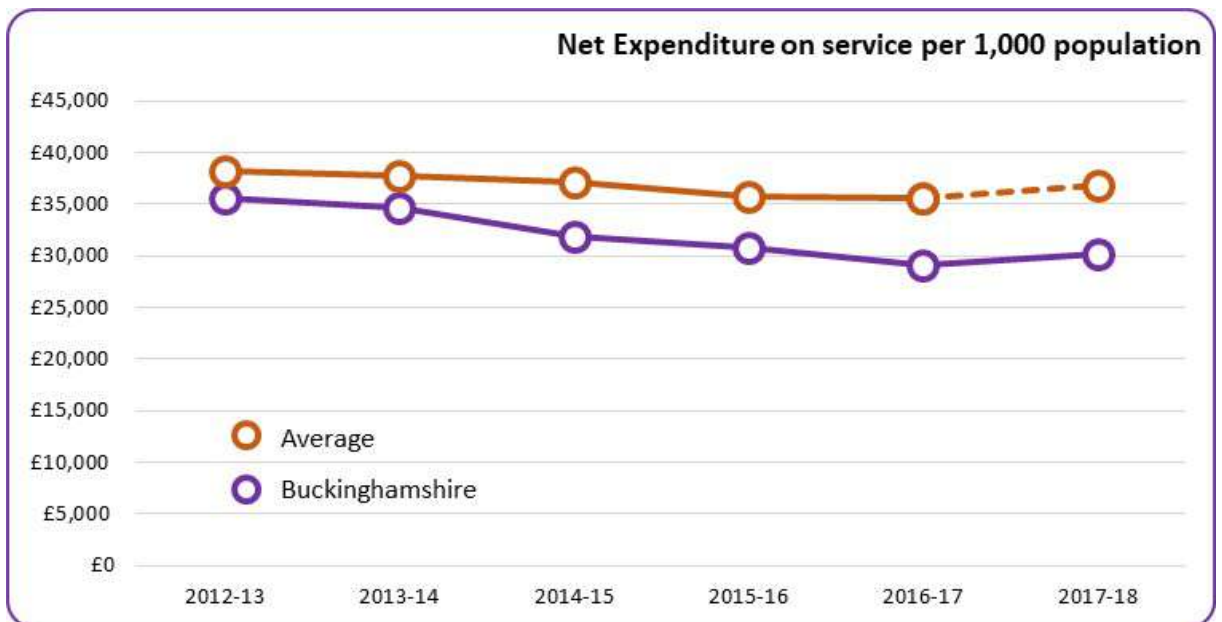


3. Financial Analysis

3.1. The net expenditure per 1,000 population shows that BFRS is one of the most efficient services.

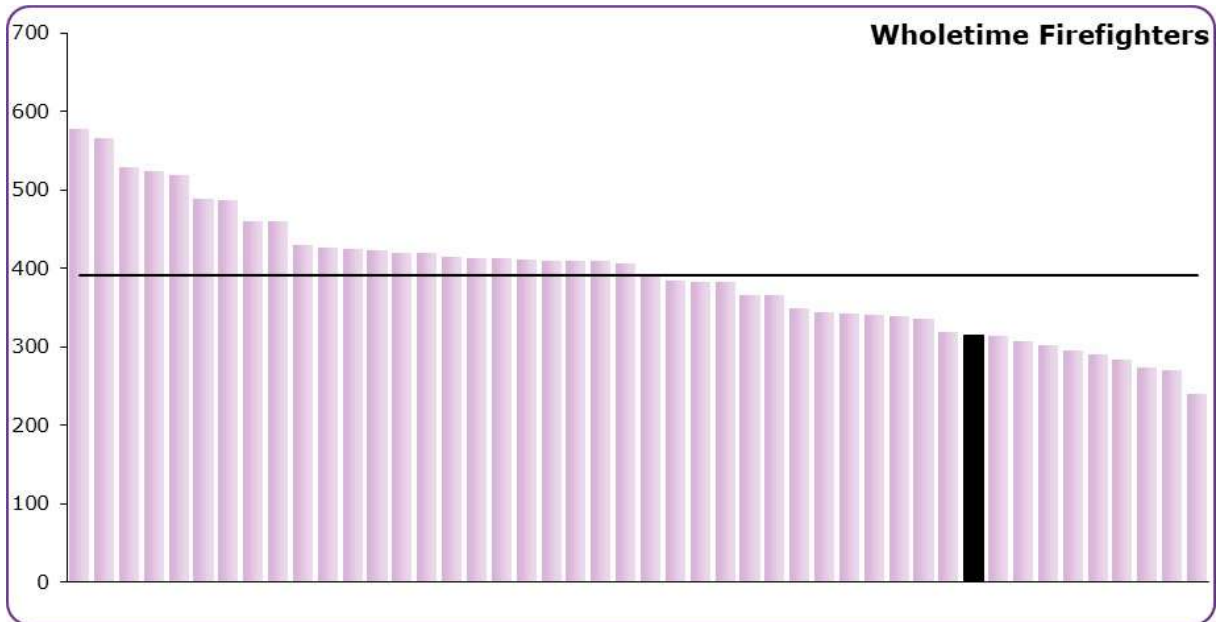


3.2. The time series chart below shows how this measure of cost efficiency has improved against the national average since 2012-13.

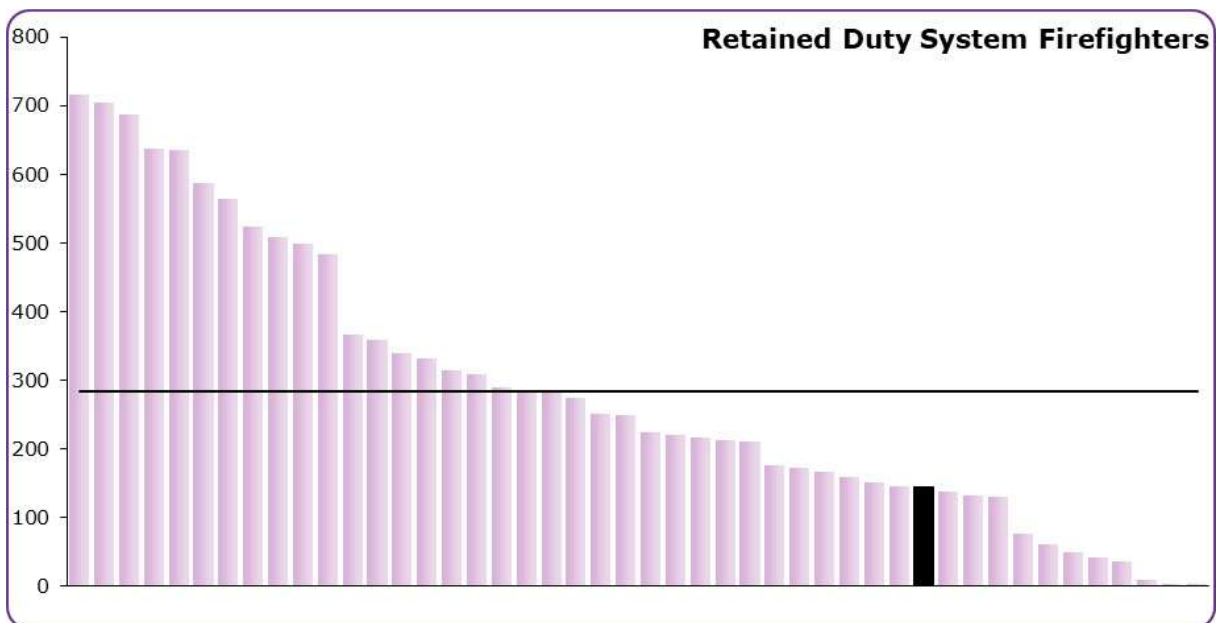


4. Personnel

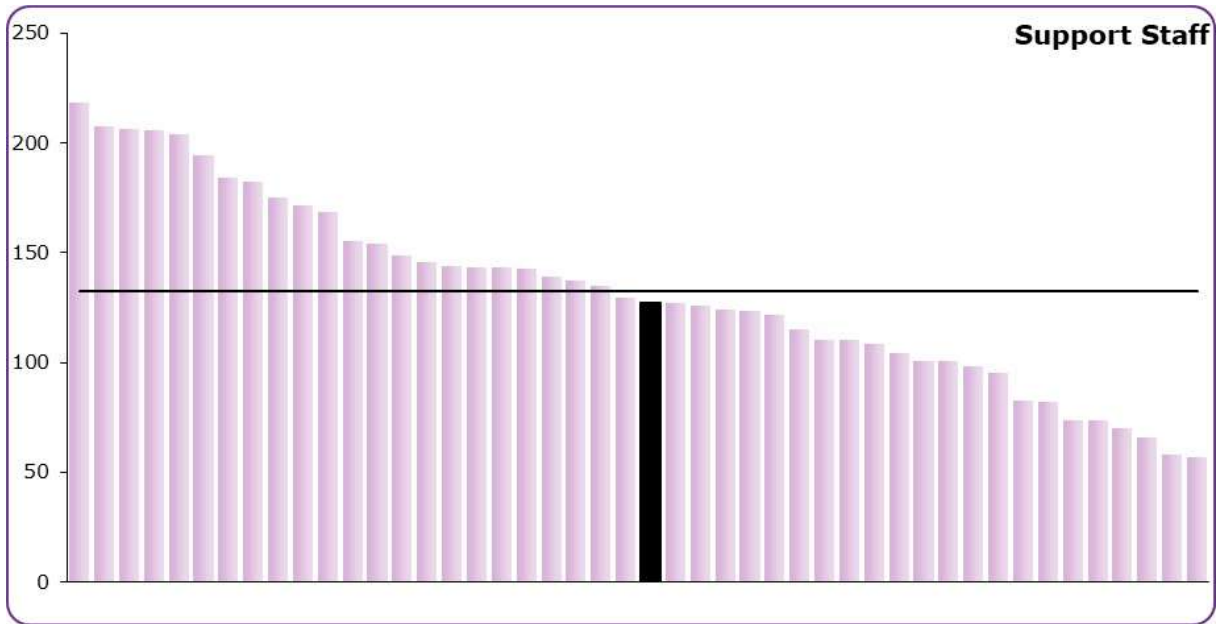
4.1. The chart below shows that BFRS has significantly fewer wholetime firefighters than the national average. If BFRS had the same number of wholetime fighters per million population as the national average, this would equate to a 312 full-time equivalents (FTEs). The actual figure was 252 FTEs. This lower number is as a result of the bank system, which ensures staff availability is optimised in line with our operational resourcing model and the requirements identified within the Public Safety Plan.



4.2. BFRS has significantly fewer on-call (retained duty system) firefighters than the national average. If BFRS had the same number of on-call fighters per million population as the national average, this would equate to a 227 FTEs. The actual number for BFRS was 116, although this was against a budgeted establishment of 190 FTEs, reflecting the difficult the Service has in recruiting and retaining on-call staff.

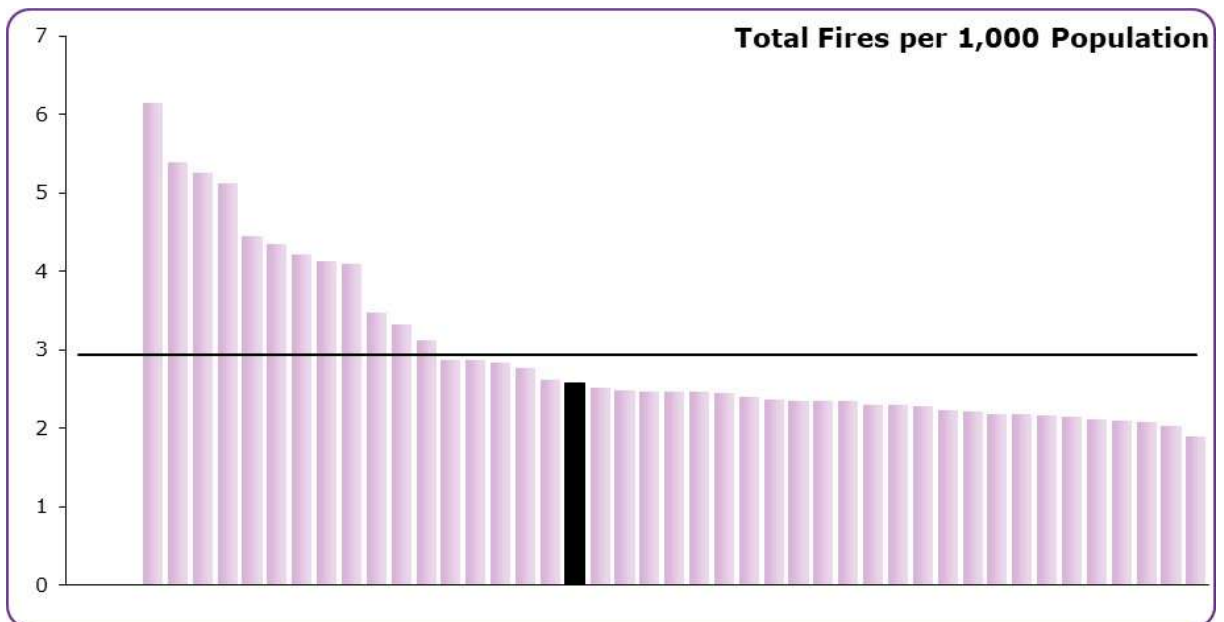


4.3. The chart below shows that BFRS has an average number of support staff per million population.

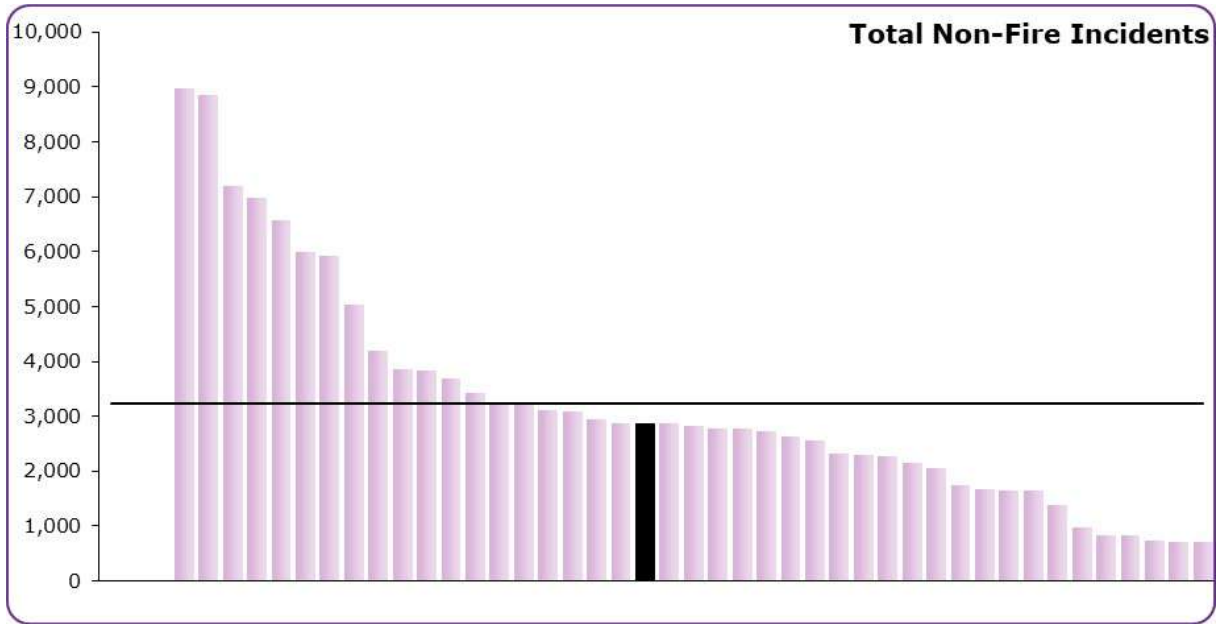


5. Incidents

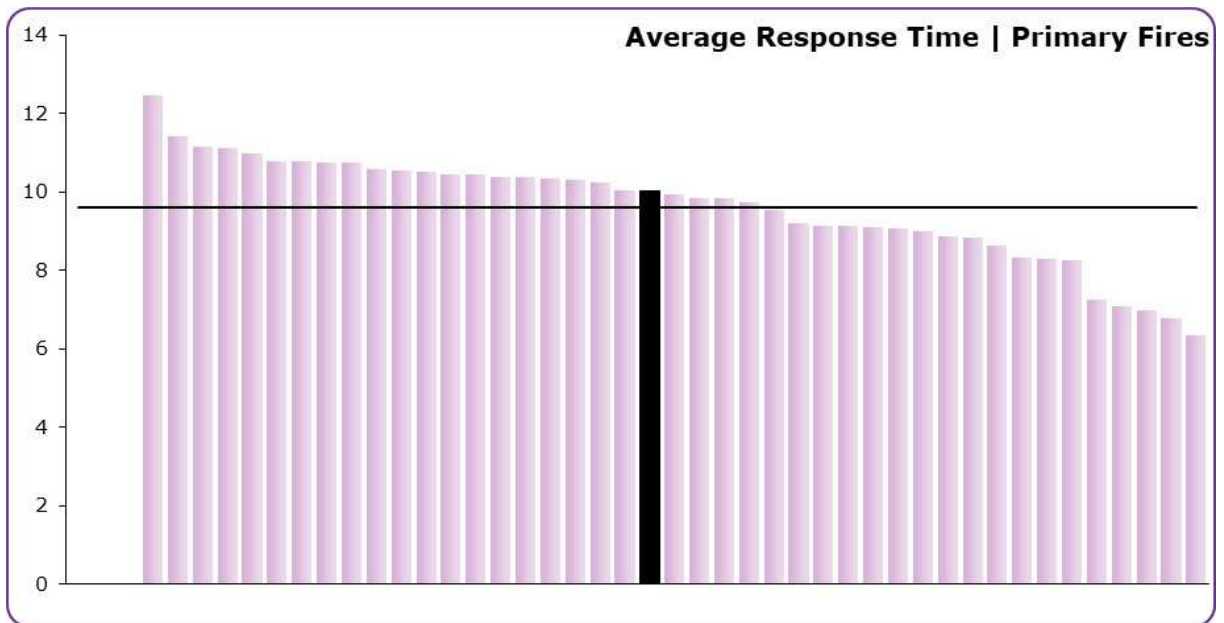
5.1. BFRS has a slightly lower than average number of fire per 1,000 population than the national average.



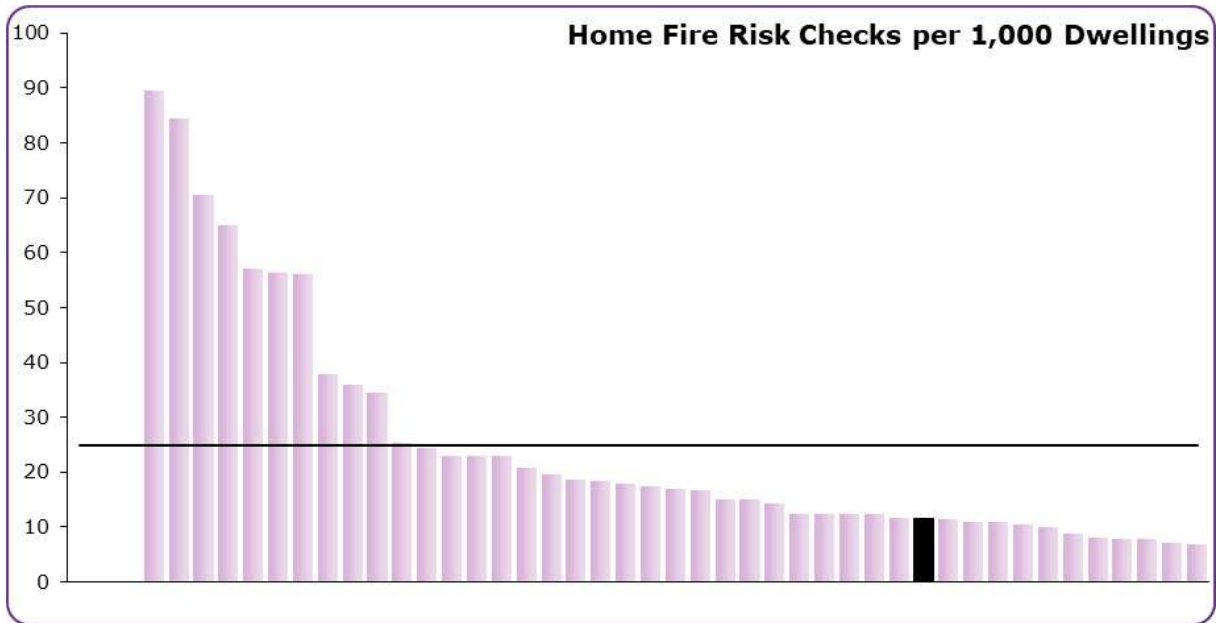
5.2. BFRS also has a slightly lower than average number of non-fire incidents per 1,000 population.



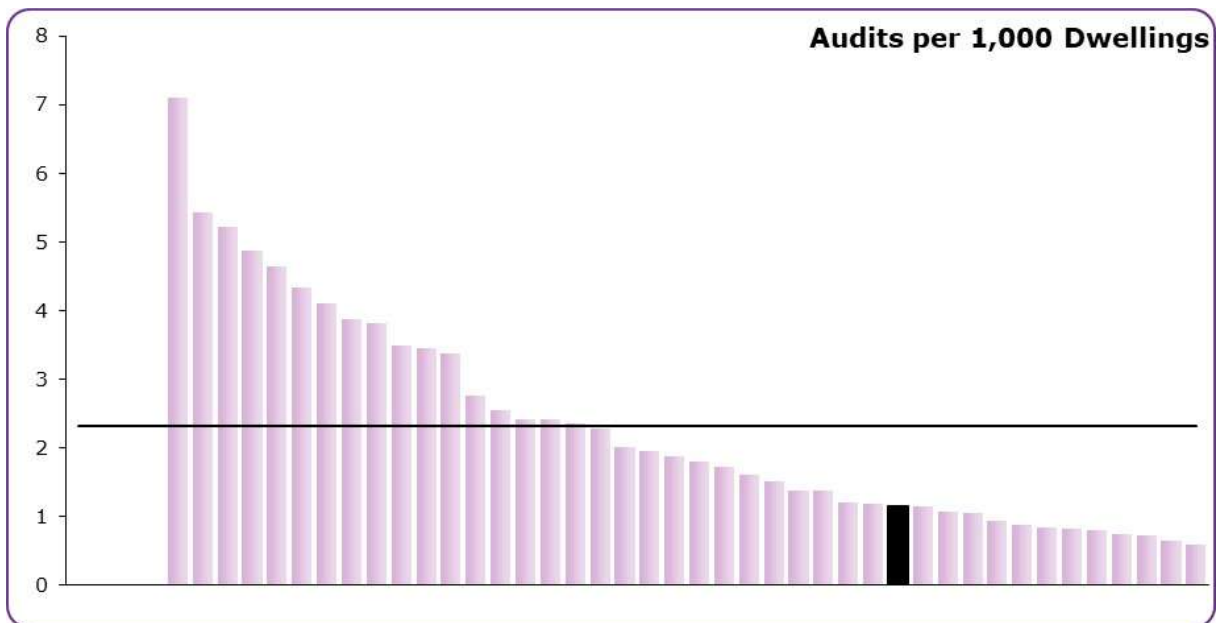
5.3. The chart below shows that BFRS has a slightly longer average response time for primary fires than the national average. There are a number of factors that influence response times outside of services control, such as local geography and road network.



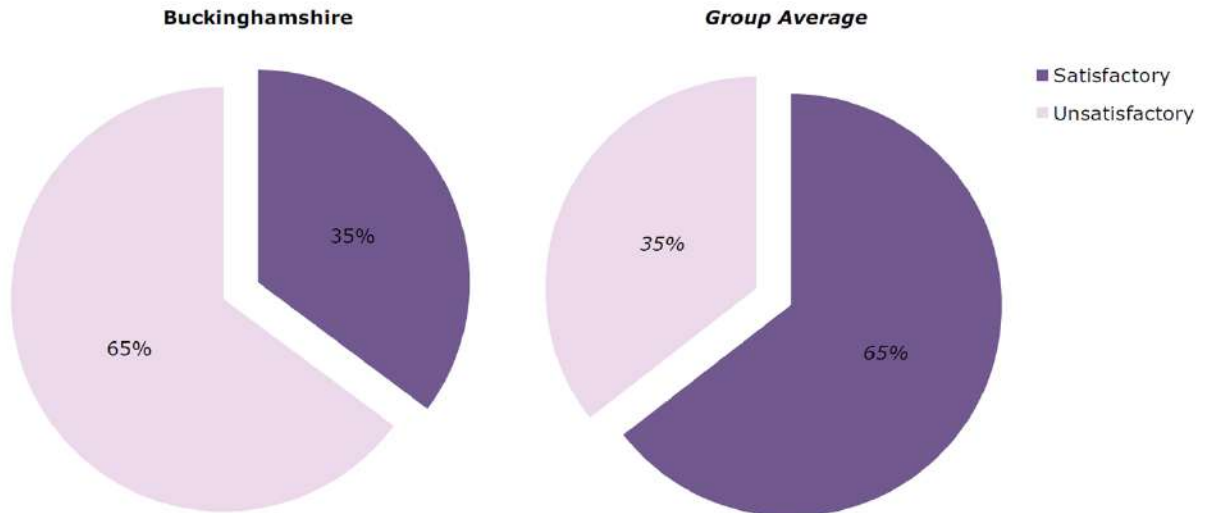
5.4. BFRS undertook significantly fewer home fire risk checks (HFRCs) than the national average. Despite this the prevention outcomes for the Service are still positive.



5.5. The chart below shows that BFRS undertook significantly fewer protection audits than the national average.



5.6. Although the number of audits per 1,000 dwellings is much lower than average, the effectiveness of the audits is significantly better than the national average. The charts below show that of the audits undertaken by BFRS, almost two-thirds resulted in unsatisfactory opinions (i.e. the premises need to take action to achieve the required standard). Nationally only one-third of inspections produced this outcome. This demonstrates that BFRS is successfully targeting high-risk premises that are most in need of auditing, and therefore has a much greater beneficial impact on fire safety



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Buckinghamshire Fire and Rescue Service

CIPFAstats Comparative Profile

fire & rescue service statistics

2017

Comparison group:

**22 Other Combined Fire & Rescue
Authorities**

Foreword

I am pleased to be able to present the fifth edition of the CIPFAstats Comparative Profile for Fire and Rescue Services.

These profiles provide a comprehensive analysis of fire data covering all the major topics collected in the CIPFA Fire and Rescue statistics.

This means that there should be something for everyone interested in the running of fire and rescue services.

The analysis is simple and non-judgemental. You will not find any quartiles, traffic lights or subjective commentary. Instead the report seeks to visualise the data and to enable readers to draw their own conclusions.

The "Executive Summary" acts as a high level summary, but is also designed as an introduction to the whole report. Most readers will find reading through these pages helpful as an introduction to the style and logic of the more detailed pages.

We hope that these profiles will aid everyone involved in fire and rescue services to ask informed questions and come up with informed proposals for how the services should be delivered in the future.

We hope you find this report interesting and helpful. If you have any comments, suggestions or queries then we would be delighted to hear from you.

Kind regards,

David Caplan
Head of Analytics & Research
CIPFA

Introduction

The aim of the profile is to provide management information for decision makers involved in providing the fire and rescue service. Due to the wide range of topics covered, the report will have a broad appeal and should be of interest to members and officers.

This profile compares your authority's fire and rescue service figures from the 2017 CIPFAstats collection with the group of authorities specified on the title page.

This is the fifth year of the profile, CIPFA would greatly appreciate your feedback and suggestions on how we can make the profiles more interesting and useful.

Approach to missing data

- In a small number of cases authorities have provided totals (e.g. for costs), but not a complete breakdown. In such cases the breakdown has been estimated by techniques such as apportionment or comparison to previous years' figures.
- In a small number of cases authorities have not provided other pieces of information. Where CIPFA felt this value was important an estimation has been made. In no cases does this estimated data constitute more than 15% of the data used in a comparison.
- Should any authority not be fully happy with estimates provided for their authority we will be very happy to produce a new report for them using new data supplied by that authority.
- If you have any queries about our approach please do not hesitate to contact us: fire@cipfa.org
- This year's report excludes data for Scotland, Northern Ireland, London and Isles of Scilly.

Contact Us

We hope you find the profile interesting and informative.

We aim for this to be a user-led product that improves year-on-year. Please help us improve the next round by contacting us with your thoughts and suggestions!

fire@cipfa.org

We will also be happy to answer any queries you have regarding the profiles.

Contents

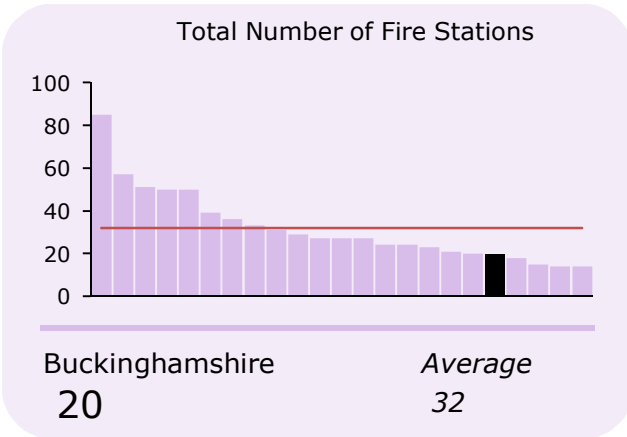
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EXECUTIVE SUMMARY

Comparing Buckinghamshire with the authorities specified on the title page

This summary provides an overview of the key indicators from the main report along with a few points of current interest, showing how your authority's fire and rescue service compares against other authorities. Unless specified otherwise all data relates to 2016-17 Actuals.

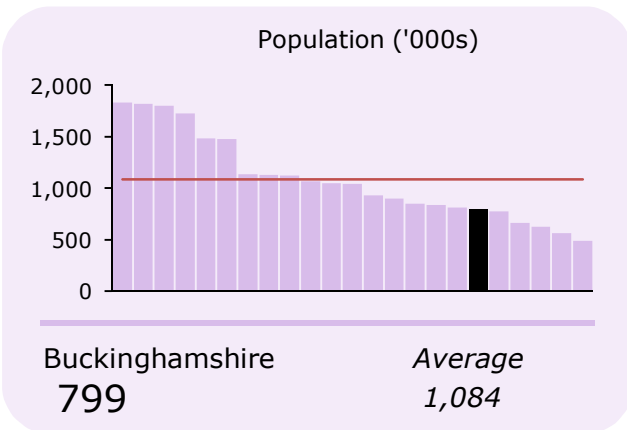
A: Fire Stations and Appliances



- The chart on the left compares the number of fire stations your authority has with the other authorities in the comparison. Buckinghamshire has 20 fire stations (the bar highlighted in black) compared to an average of 32 fire stations (as shown by the horizontal line). Each pale bar represents one of the authorities in the comparator group.

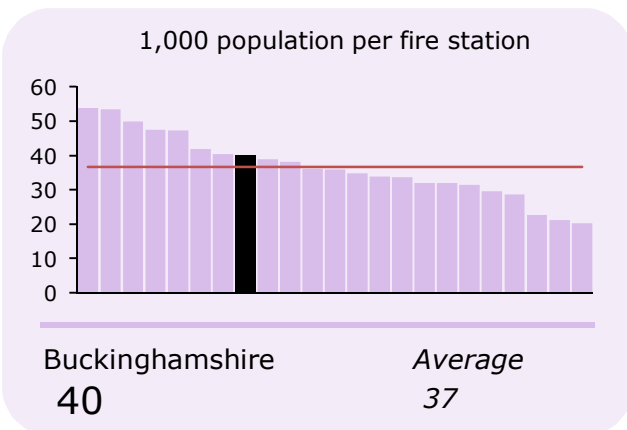
- Buckinghamshire has one of the lowest numbers of fire stations within the group, giving an indication of the scale of the fire and rescue service.

For more information about this type of chart please see appendix 1.



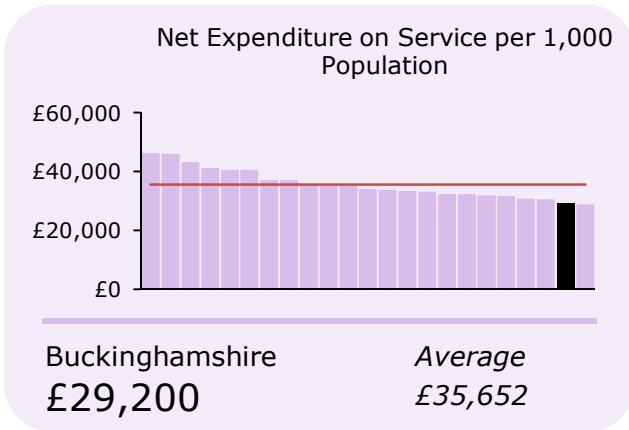
- Population is an important figure in this report as we regularly use it as a denominator to adjust for the size of the authority.

- Buckinghamshire is the 6th smallest of the 23 authorities compared here (in terms of population).



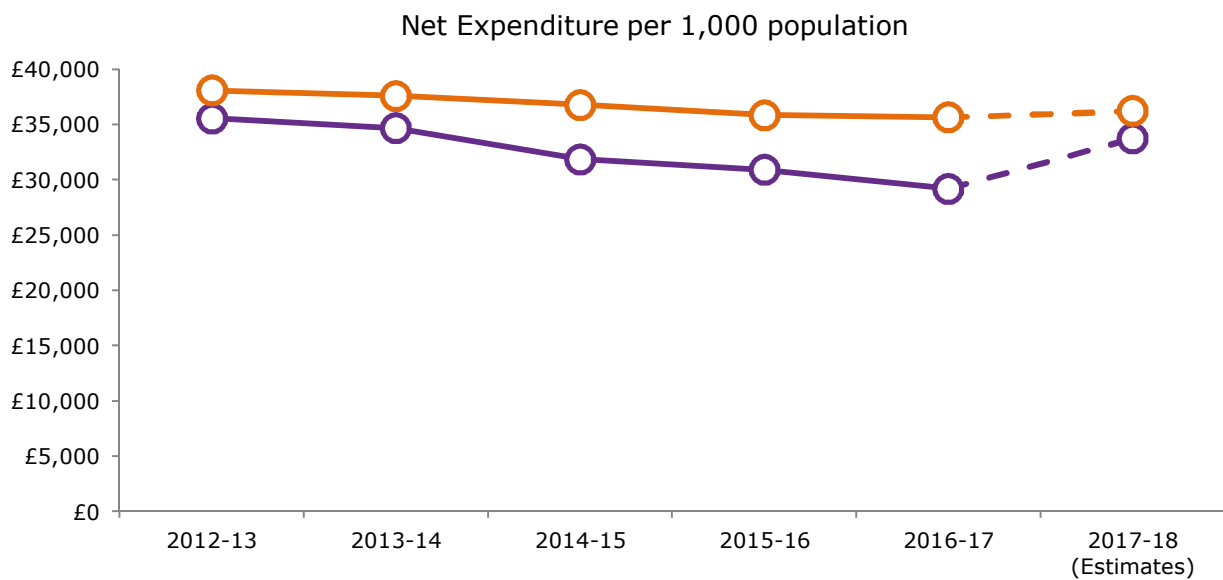
- This chart compares 1,000 population per fire station.

B: Financial Analysis



- Total net expenditure per 1,000 population is a key cost indicator. Figures in the graph opposite are 2016-17 actuals.
- Buckinghamshire comes out as being at the lowest end of the comparison, which suggests that it is providing a low cost service.

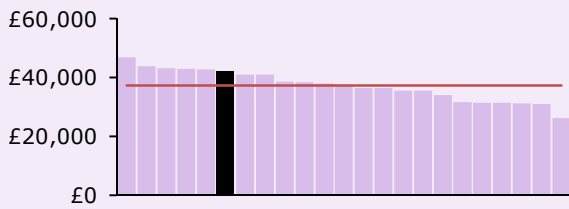
- Buckinghamshire
- Average



- The line chart plots the total net expenditure per 1,000 population over the last five years and shows the estimated figure for 2017-18.

C: Personnel

Employee expenditure per member of staff

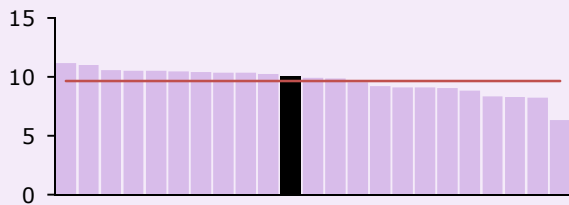


Buckinghamshire	Average
£42,287	£37,272

- The chart opposite shows the expenditure on employees per member of FTE staff.
- Buckinghamshire comes out as being at the higher end of the comparison, which suggests that it should compare its costs to other authorities to see if there are any ways it could learn from their approaches.

D: Return of Incidents

Average response time for primary fires (minutes)



Buckinghamshire	Average
10.0	9.6

- Buckinghamshire had an average response time of 10 minutes for primary fires in 2016-17. This was about average for the group of authorities compared.

SECTION A - FIRE STATIONS AND APPLIANCES

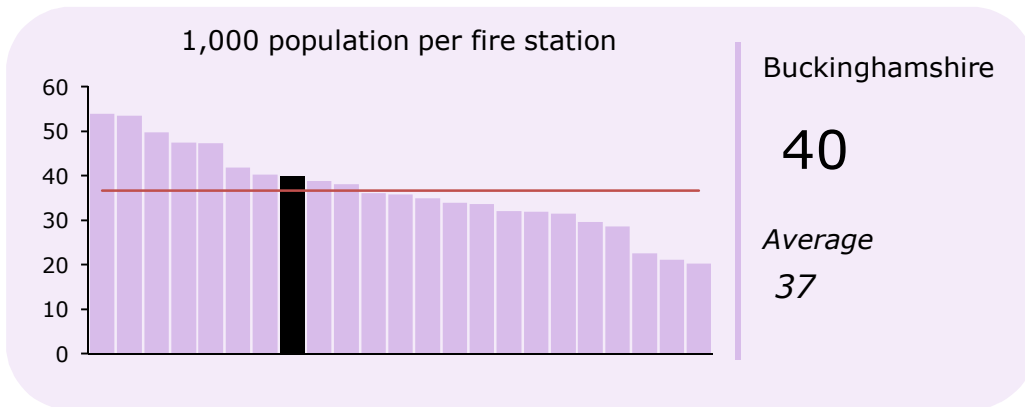
Fire Stations

CIPFA: FIRE0005, FIRE0007, FIRE0205, FIRE0206, FIRE0239; ONS

1,000 Population per Fire Station

Fire Stations at 31 March 2017	Number	1,000 pop. /station	Average
Wholetime	6	133	197
Retained Duty System	10	80	77
Mixed Wholetime/Retained	4	200	290
Total Fire Stations	20	40	37
- of which are shared with other Emergency Services	-	0.0%	11.7%

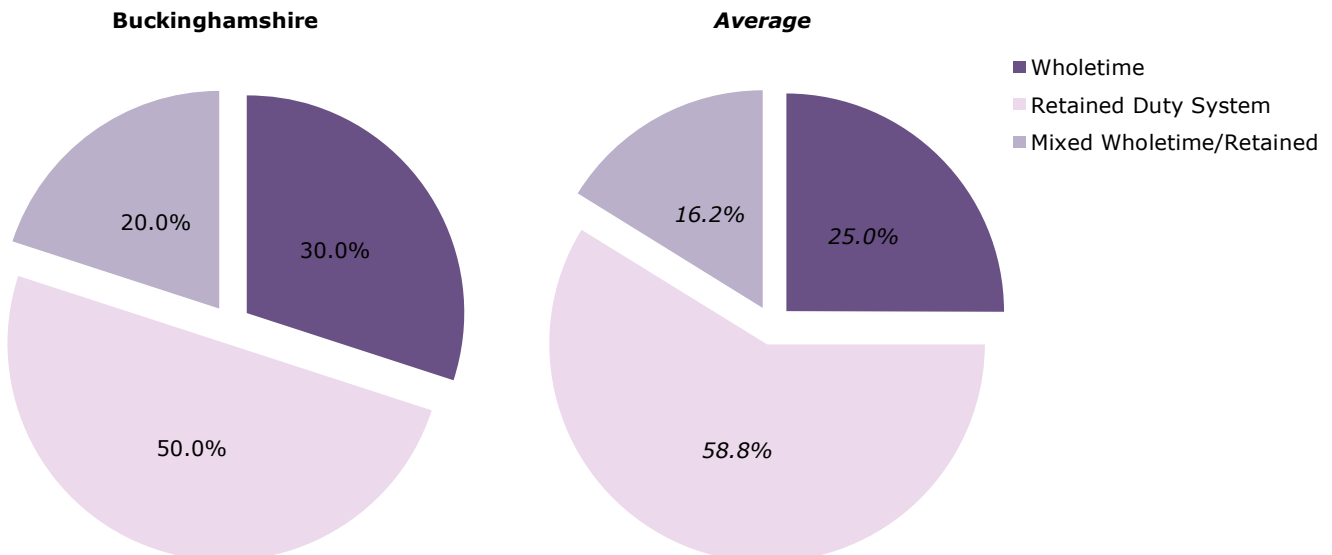
Population
799,200



Analysis by Station Type

at 31 March 2017	%	Average
Wholetime	30.0%	25.0%
Retained Duty System	50.0%	58.8%
Mixed Wholetime/Retained	20.0%	16.2%

Breakdown of Fire Stations



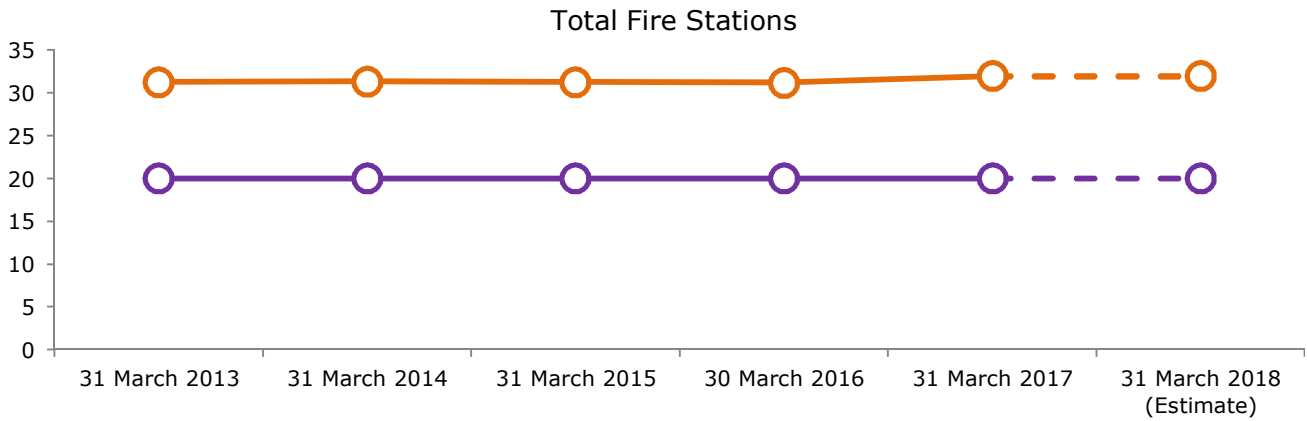
Fire Stations (continued)

CIPFA: FIRE0007, FIRE0014; ONS

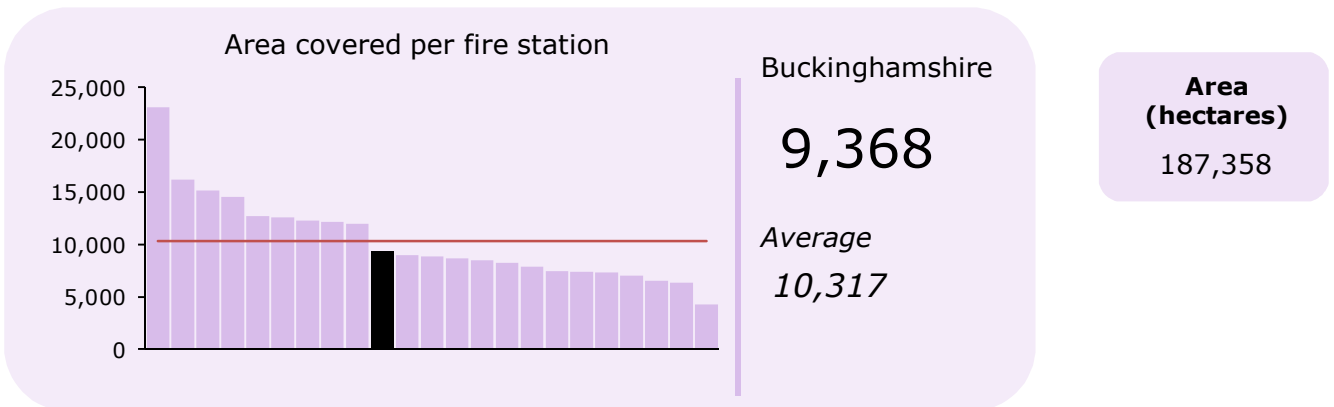
Total Fire Stations: Time Series

Total Fire Stations	Number	Average
31 March 2013	20	31
31 March 2014	20	31
31 March 2015	20	31
30 March 2016	20	31
31 March 2017	20	32
31 March 2018 (Estimate)	20	32

- Buckinghamshire
- Average



Area Covered per Fire Station



Appliances

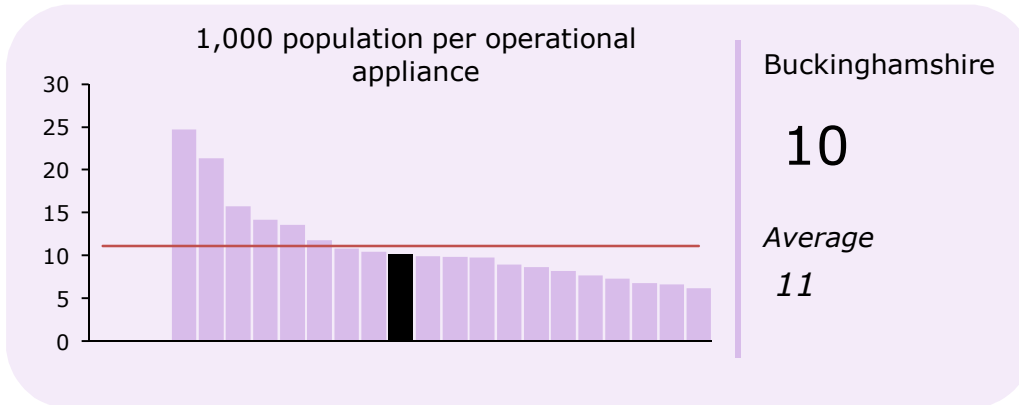
CIPFA: FIRE0015, FIRE0029, FIRE0030, FIRE0209, FIRE0251, FIRE0252; ONS

1,000 Population per Operational Appliance

at 31 March 2017	Number	1,000 pop. /app.	Average
Pumping Appliances	30	27	25
- of which are also Aerial Appliances	2	400	406
Other Appliances	7	114	86
Officer Response Vehicles (direct)	36	22	67
Resilience	6	133	148
Total Operational Appliances	79	10	11

Population

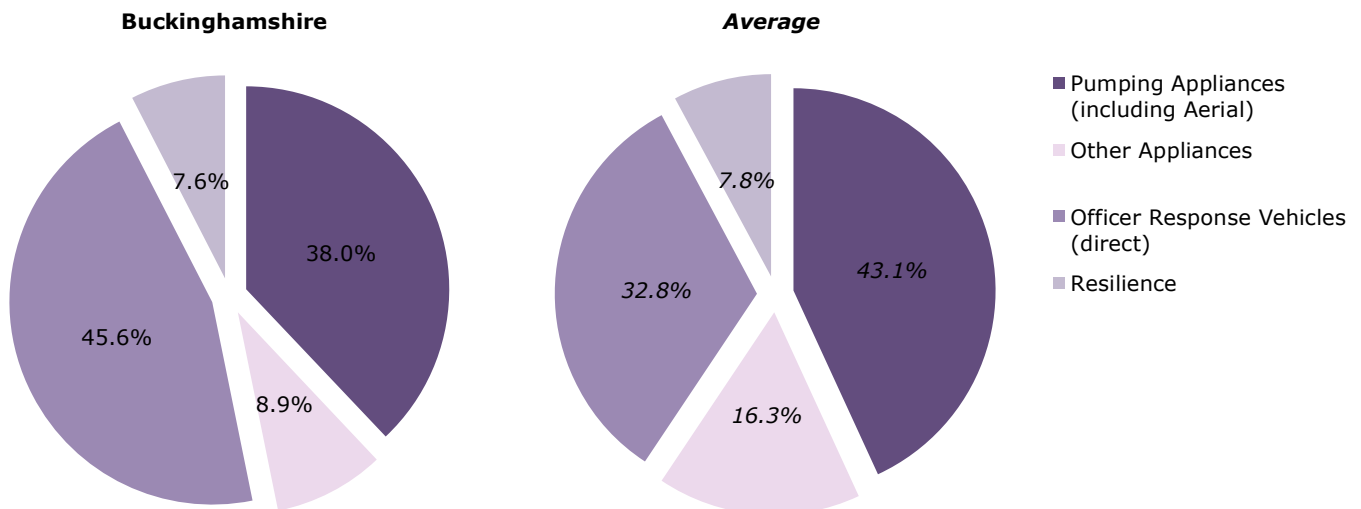
799,200



Analysis by Type of Operational Appliance

at 31 March 2017	%	Average
Pumping Appliances (including Aerial)	38.0%	43.1%
Other Appliances	8.9%	16.3%
Officer Response Vehicles (direct)	45.6%	32.8%
Resilience	7.6%	7.8%

Breakdown of Operational Appliances

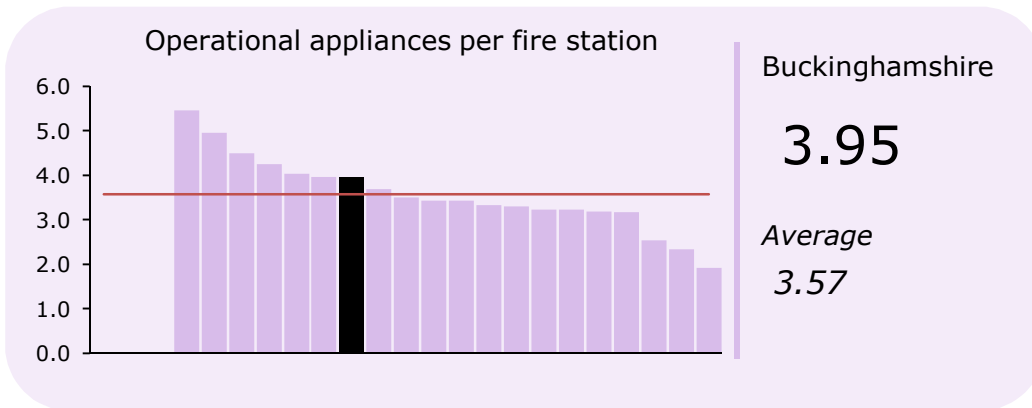


Appliances (continued)

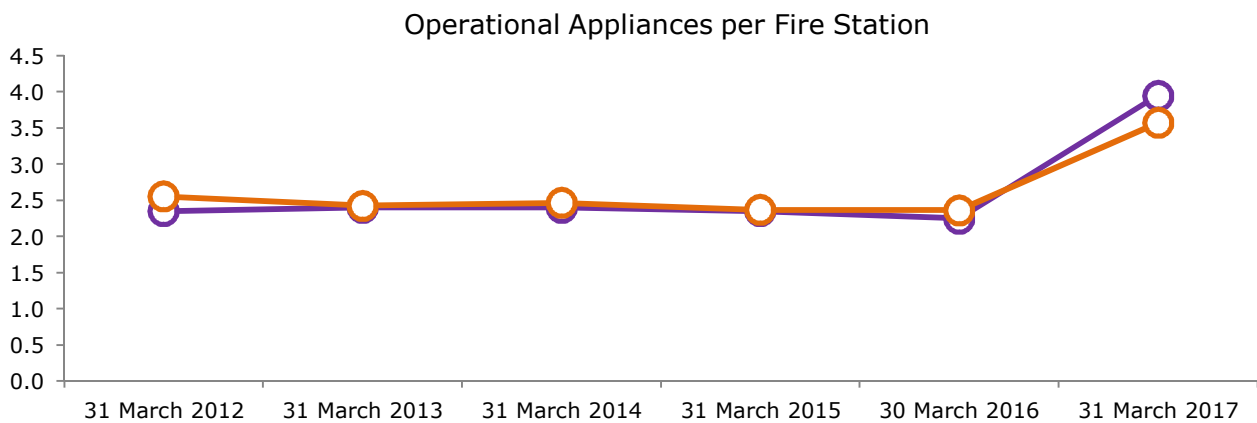
CIPFA: FIRE0007, FIRE0030; ONS

Operational Appliances per Fire Station

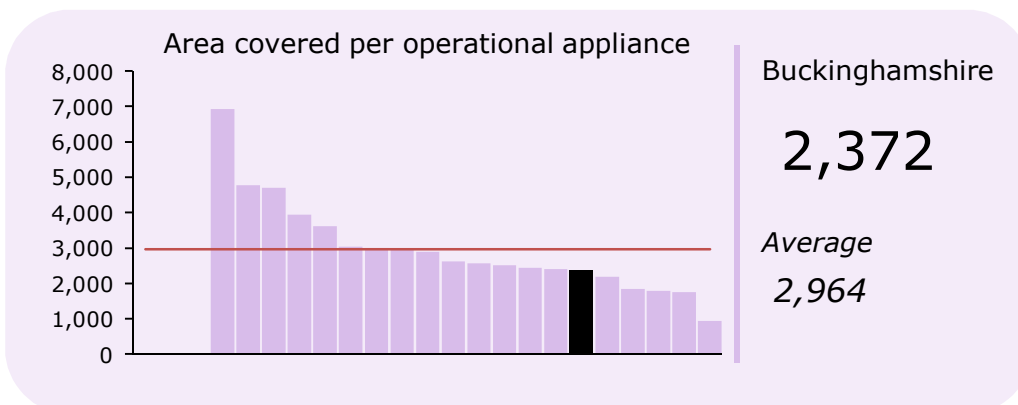
Operational Appliances	Number	/station	Average
31 March 2012	47	2.35	2.56
31 March 2013	48	2.40	2.43
31 March 2014	48	2.40	2.46
31 March 2015	47	2.35	2.37
30 March 2016	45	2.25	2.36
31 March 2017	79	3.95	3.57



- Buckinghamshire
- Average



Area Covered per Operational Appliance



Area (hectares)
187,358

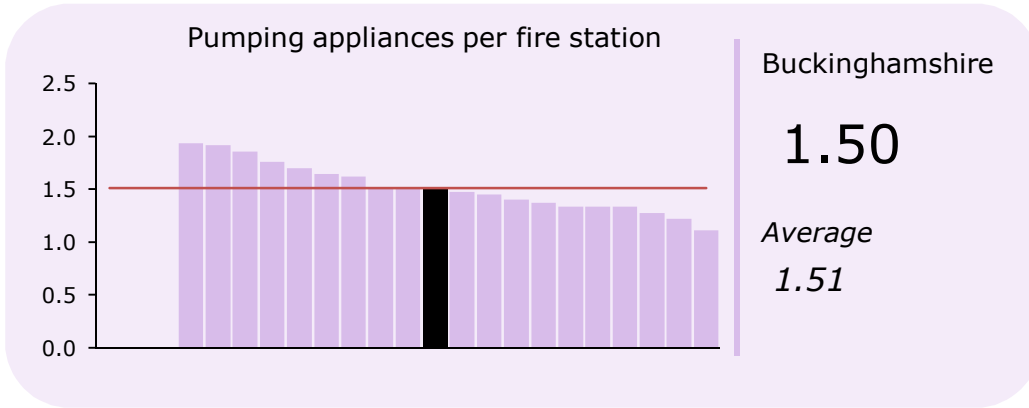
Appliances (continued)

CIPFA: FIRE0007, FIRE0015

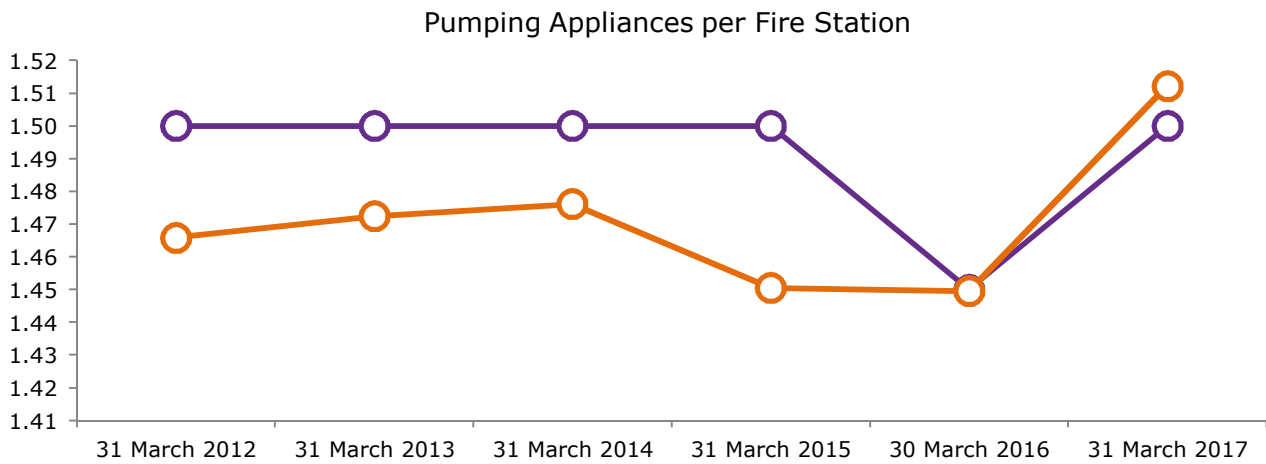
Pumping Appliances per Fire Station

Pumping Appliances	Number	/station	Average
31 March 2012	30	1.50	1.47
31 March 2013	30	1.50	1.47
31 March 2014	30	1.50	1.48
31 March 2015	30	1.50	1.45
30 March 2016	29	1.45	1.45
31 March 2017	30	1.50	1.51

Fire Stations
20



- Buckinghamshire
- Average



Appliances (continued)

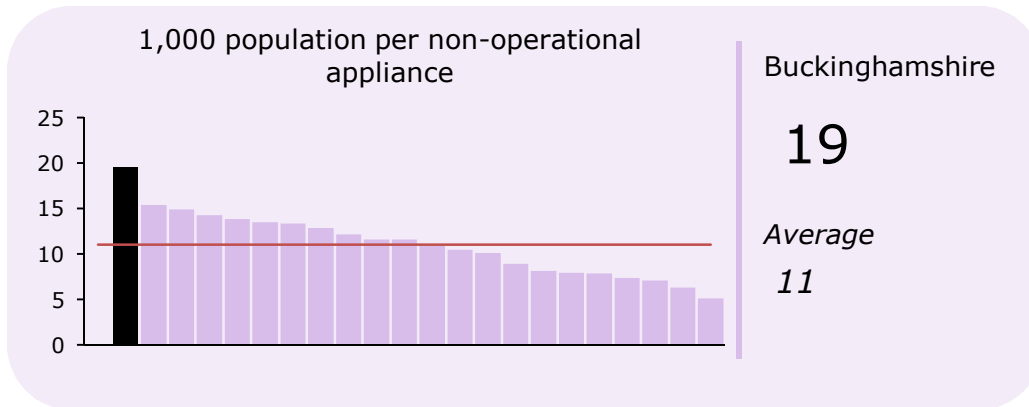
CIPFA: FIRE0007, FIRE0045, FIRE0046, FIRE0047; ONS

1,000 Population per Non-Operational Appliance

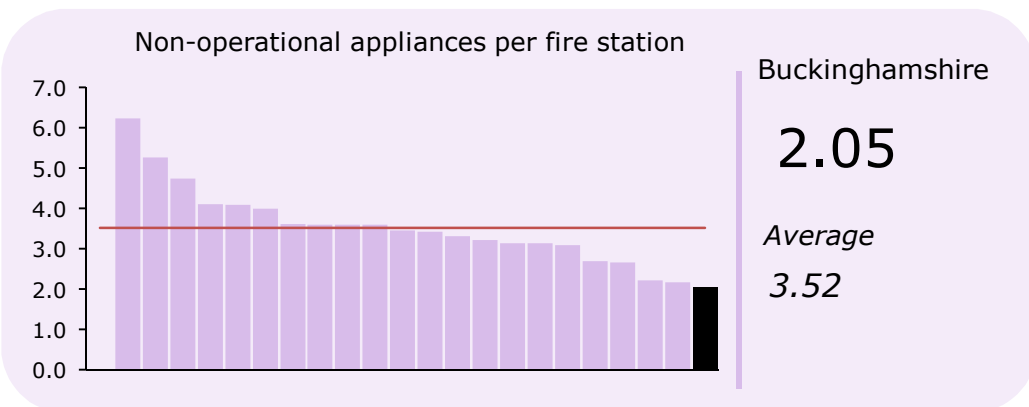
at 31 March 2017	Number	1,000 pop. /app.	Average
Other Fleet Vehicles	35	23	13
Reserve Appliances	3	266	162
Training Appliances	3	266	246
Total Non-Operational Appliances	41	19	11

Population

799,200



Non-Operational Appliances per Fire Station



SECTION B - FINANCIAL ANALYSIS

Subjective Analysis | 2016-17 Actuals

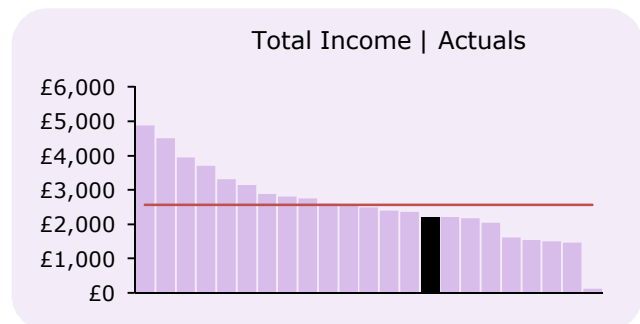
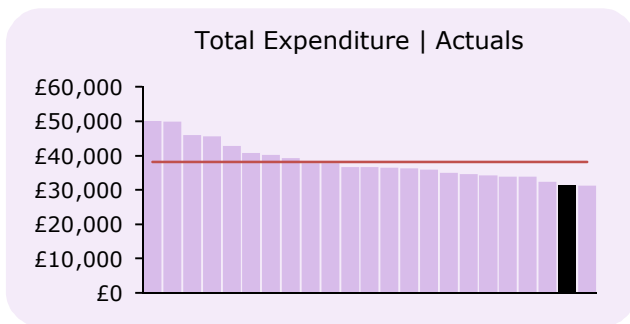
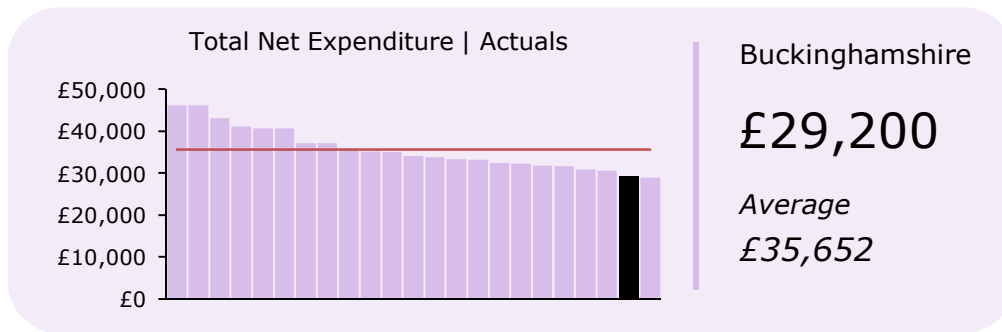
CIPFA: FIRE0113, FIRE0116, FIRE0117, FIRE0157; ONS

Net Expenditure per 1,000 Population

2016-17 Actuals	£'000	/1,000 pop.	Average
Total Expenditure	25,108	31,416	38,227
Total Income	(1,771)	(2,216)	(2,575)
Total Net Expenditure	23,337	29,200	35,652

Population
799,200

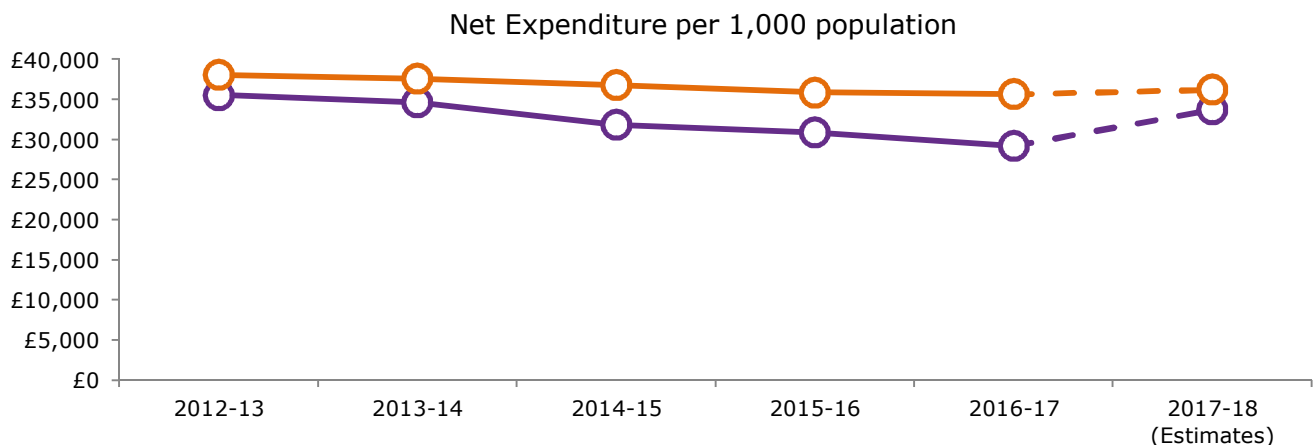
graphs shown per 1,000 population



Net Expenditure per 1,000 Population: Time Series

Net Expenditure	£'000	/1,000 pop.	Average
2012-13	27,164	35,560	38,070
2013-14	26,740	34,646	37,590
2014-15	24,876	31,847	36,785
2015-16	24,402	30,881	35,861
2016-17	23,337	29,200	35,652
2017-18 (Estimates)	26,963	33,737	36,216

○ Buckinghamshire
○ Average



Subjective Analysis | 2016-17 Actuals (continued)

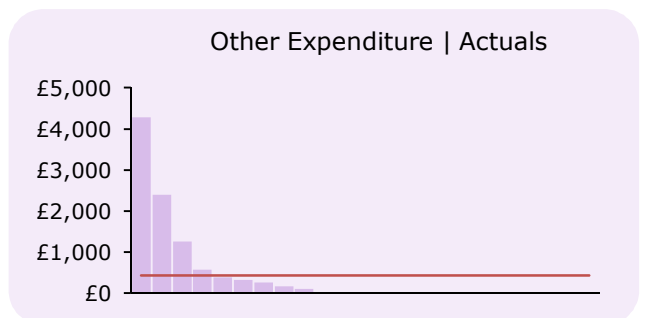
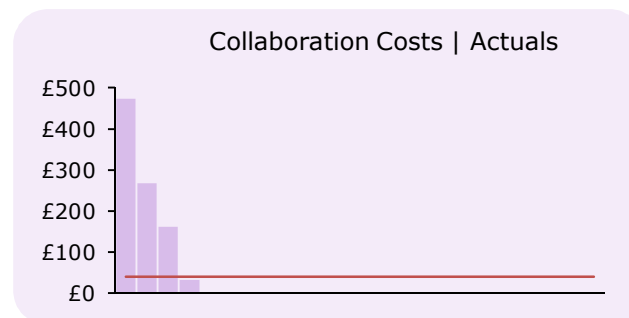
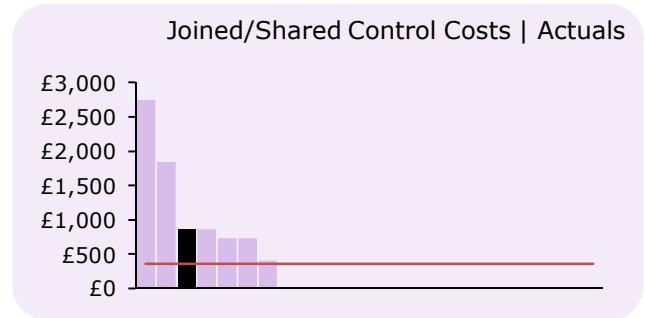
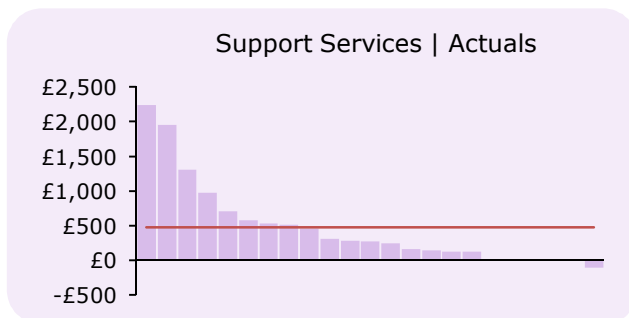
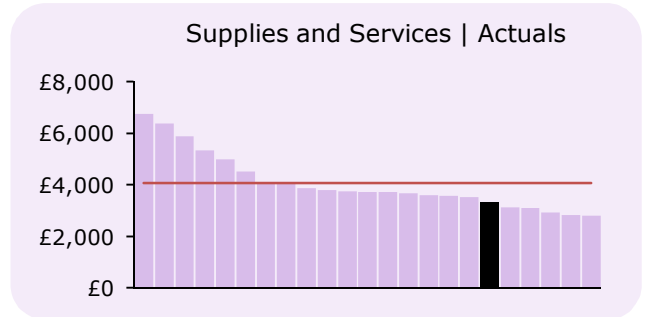
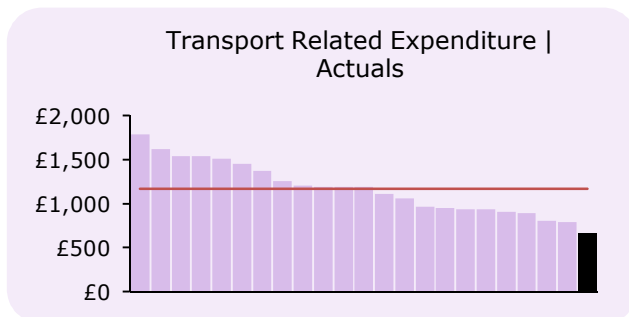
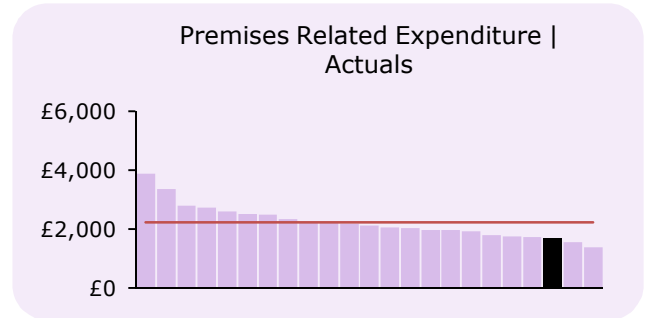
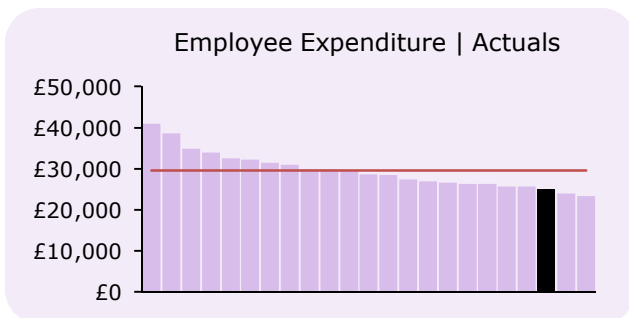
CIPFA: FIRE0106 to FIRE0109, FIRE0111 to FIRE0113, FIRE0240, FIRE0255; ONS

Expenditure per 1,000 Population

2016-17 Actuals	£'000	/1,000 pop.	Average
Employee Expenditure	19,875	24,869	29,483
Premises Related Expenses	1,345	1,683	2,231
Transport Related Expenses	525	657	1,167
Supplies and Services	2,647	3,312	4,056
Support Services	-	-	468
Joined/Shared Control	691	865	356
Collaboration	-	-	41
Other Expenditure	25	31	425
Total Expenditure	25,108	31,416	38,227

Population
799,200

graphs shown per 1,000 population



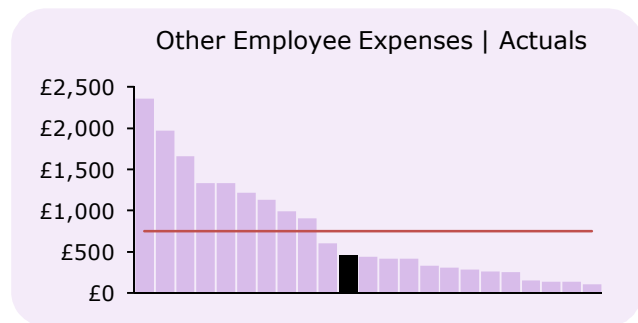
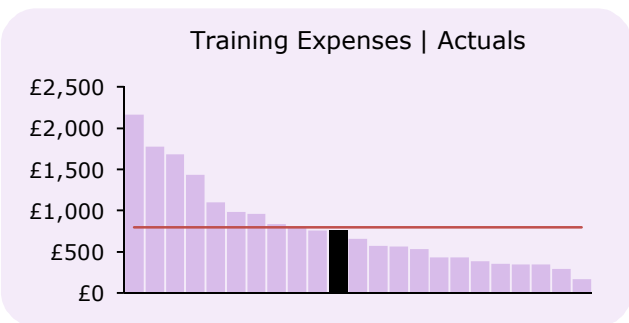
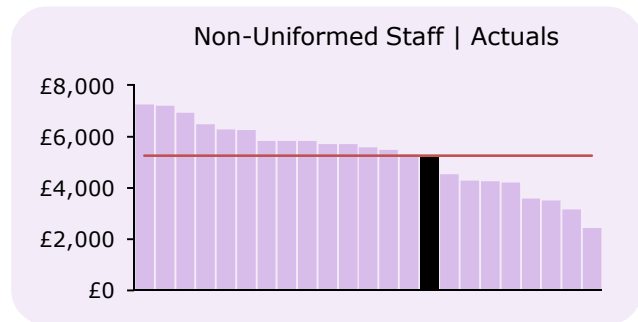
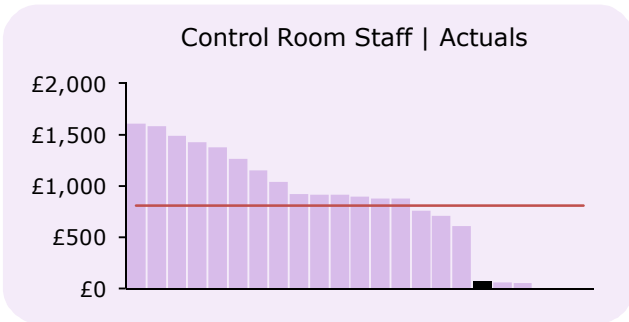
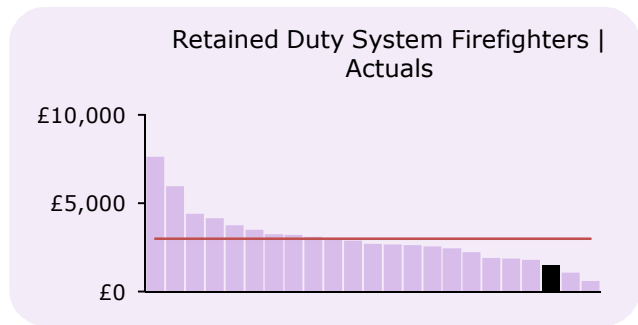
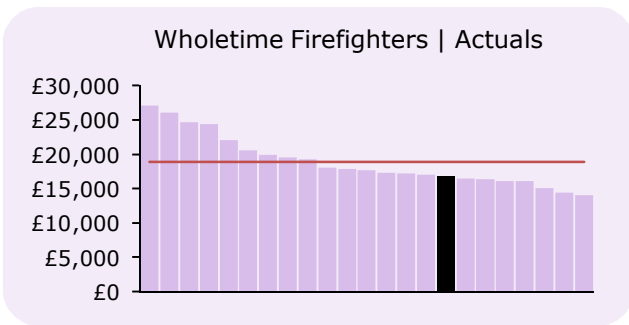
Subjective Analysis | 2016-17 Actuals (continued)

CIPFA: FIRE0085, FIRE0091, FIRE0097, FIRE0103 to FIRE0106; ONS

Employee Expenditure per 1,000 Population

2016-17 Actuals	£'000	/1,000 pop.	Average
Full-Time Firefighters (Wholetime)	13,481	16,868	18,881
Part-Time Firefighters (Retained Duty System)	1,214	1,519	2,994
Control Room Staff	53	66	808
Non-Uniformed Staff	4,154	5,198	5,253
Training Expenses	606	758	798
Other Employee Expenses	367	459	748
Total Employee Expenditure	19,875	24,869	29,483

graphs shown per 1,000 population



Subjective Analysis | 2016-17 Actuals (continued)

CIPFA: FIRE0114 to FIRE0116, FIRE0156, FIRE0241, FIRE0256; ONS

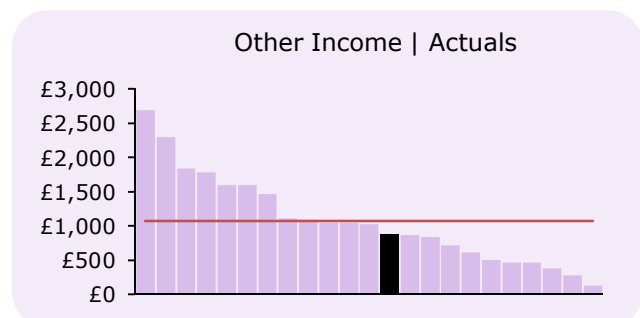
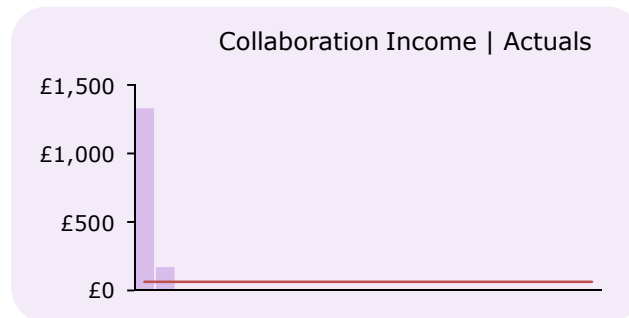
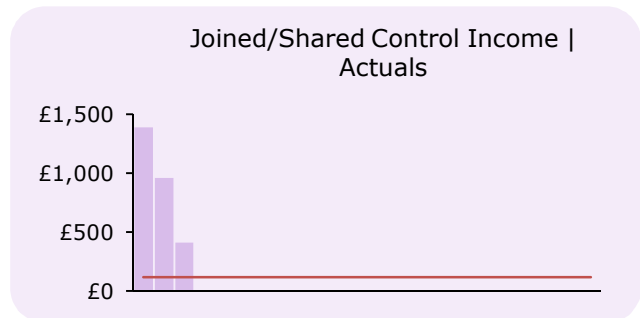
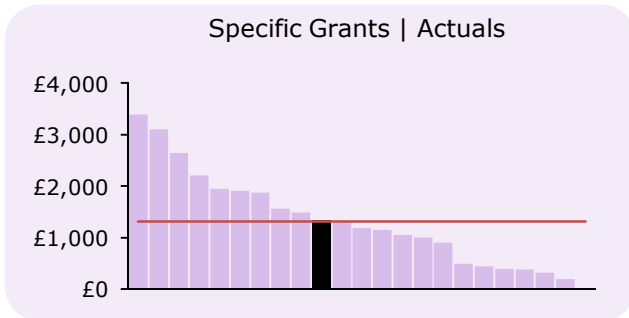
Income per 1,000 Population

2016-17 Actuals	£'000	/1,000 pop.	Average
Specific Grants	(1,074)	(1,344)	(1,317)
Joined/Shared Control	-	-	(120)
Collaboration	-	-	(65)
Other Income	(697)	(872)	(1,074)
Total Income	(1,771)	(2,216)	(2,575)

Population

799,200

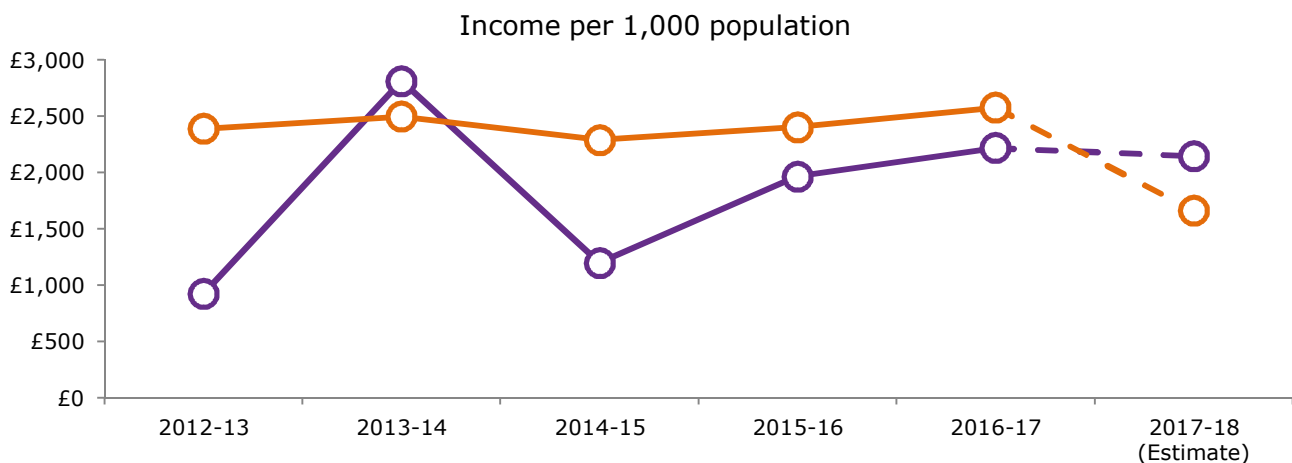
graphs shown per 1,000 population



Income per 1,000 Population: Time Series

Income	£'000	/1,000 pop.	Average
2012-13	(705)	(923)	(2,387)
2013-14	(2,170)	(2,812)	(2,496)
2014-15	(935)	(1,197)	(2,288)
2015-16	(1,552)	(1,964)	(2,402)
2016-17	(1,771)	(2,216)	(2,575)
2017-18 (Estimate)	(1,716)	(2,147)	(1,662)

○ Buckinghamshire
○ Average



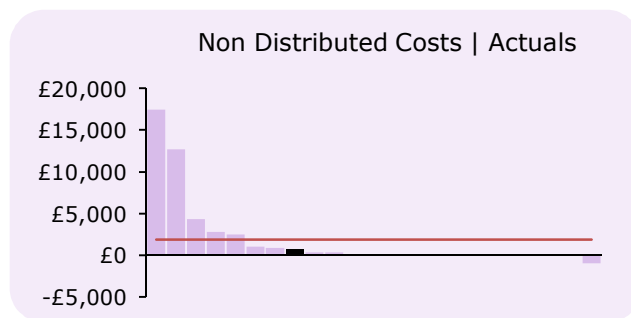
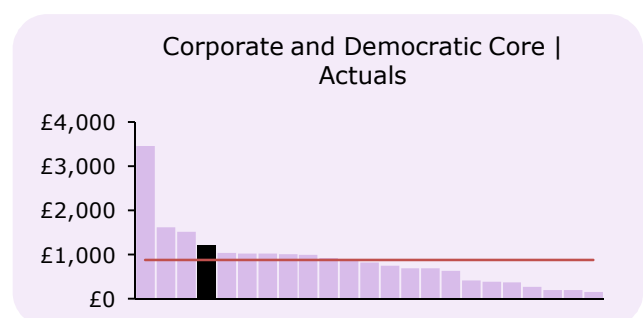
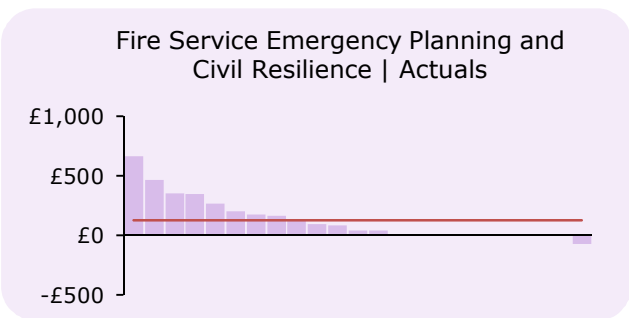
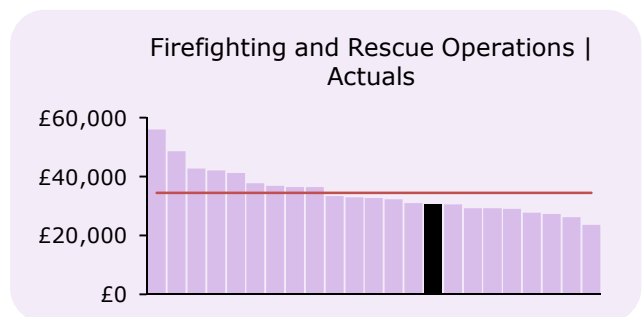
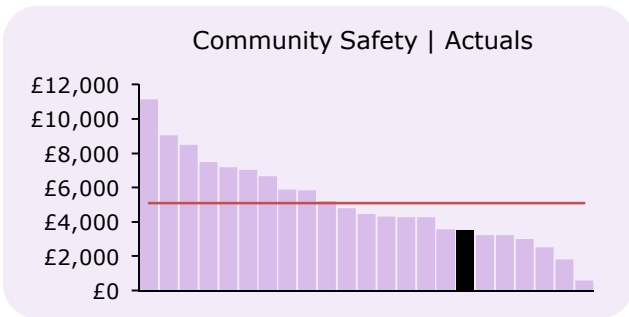
Objective Analysis | 2016-17 Actuals

CIPFA: FIRE0160 to FIRE0165; ONS

Service Expenditure per 1,000 Population

2016-17 Actuals	£'000	/1,000 pop.	Average
Community Safety	2,776	3,473	5,109
Firefighting and Rescue Operations	24,461	30,607	34,487
Fire Service Emergency Planning and Civil Resilience	-	-	127
Corporate and Democratic Core	968	1,211	879
Non Distributed Costs	529	662	1,829
Total Service Expenditure	28,734	35,953	42,431

graphs shown per 1,000 population



Subjective Analysis | 2017-18 Estimates

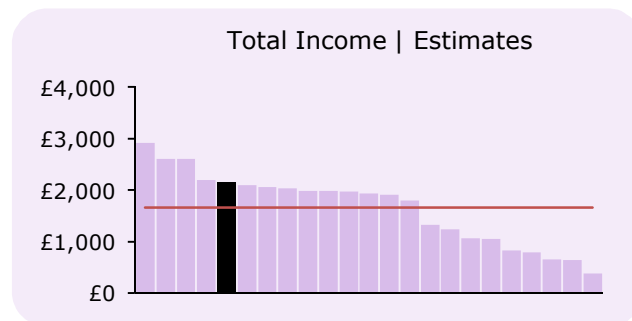
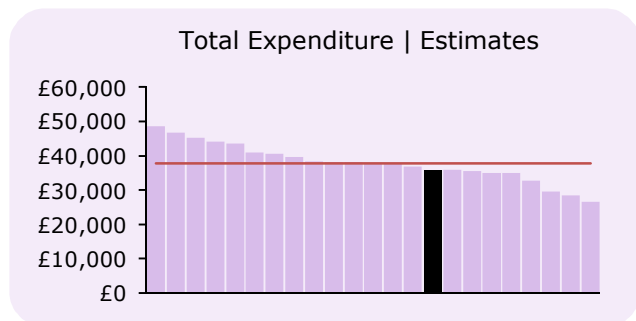
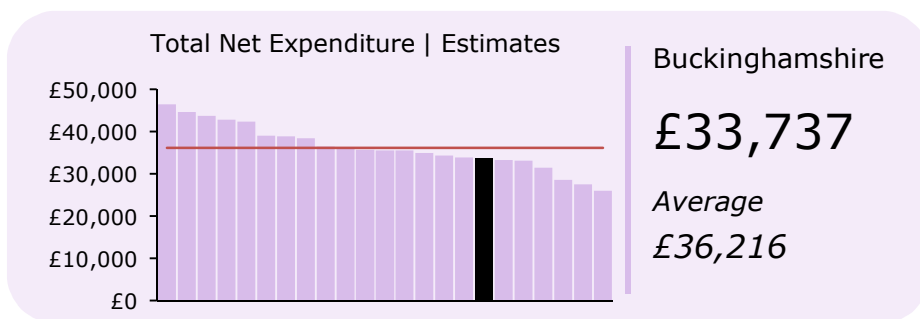
CIPFA: FIRE0146 to FIRE0149, FIRE0151, FIRE0253, FIRE0156, FIRE0157, FIRE0236, FIRE0249; ONS

Estimated Outturn per 1,000 Population

2017-18 Estimates	£'000	/1,000 pop	Average
Employee Expenditure	20,016	25,045	28,289
Premises Related Expenses	1,422	1,779	2,319
Transport Related Expenses	508	636	1,169
Supplies and Services	2,922	3,656	3,879
Support Services	-	-	688
Joined/Shared Control	772	966	480
Collaboration	30	38	26
Other Expenditure	3,009	3,765	1,027
Total Expenditure	28,679	35,885	37,878
Total Income	(1,716)	(2,147)	(1,662)
Total Net Expenditure	26,963	33,737	36,216

Population
799,200

graphs shown per 1,000 population



SECTION C - PERSONNEL

Number of Staff

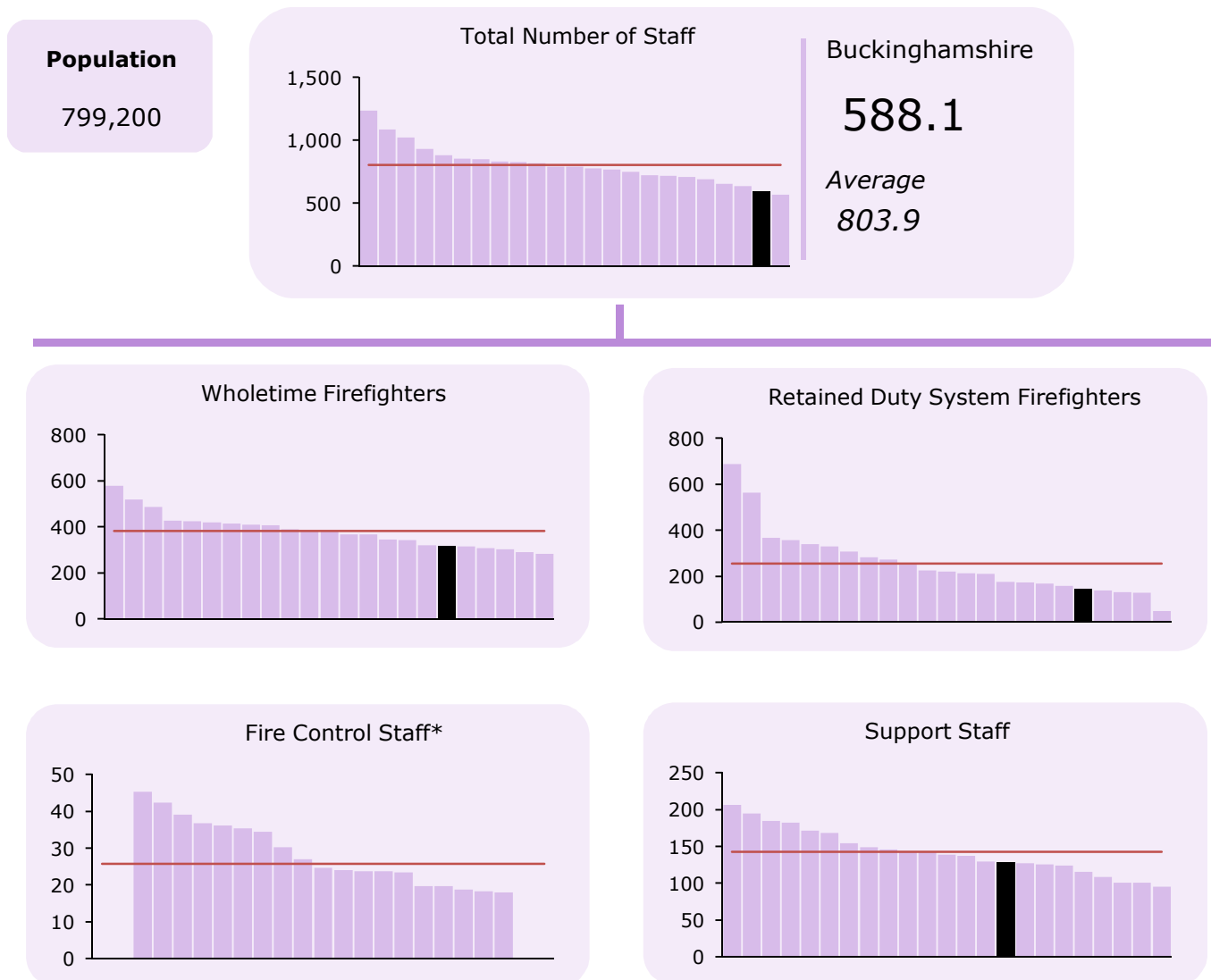
CIPFA: FIRE0071, FIRE0076 to FIRE0079; Home Office

Staff per Million Population

at 31 March 2017	FTE	/million pop.	Average
Wholetime Firefighters	252.0	315.3	382.1
Retained Duty System Firefighters	116.0	145.1	256.2
Fire Control*	-	-	25.7
Support Staff	102.0	127.6	142.3
Total Staffing	470.0	588.1	803.9

*for some authorities, fire control staff are operated within a different authority.

graphs show FTE per million population



Number of Staff (continued)

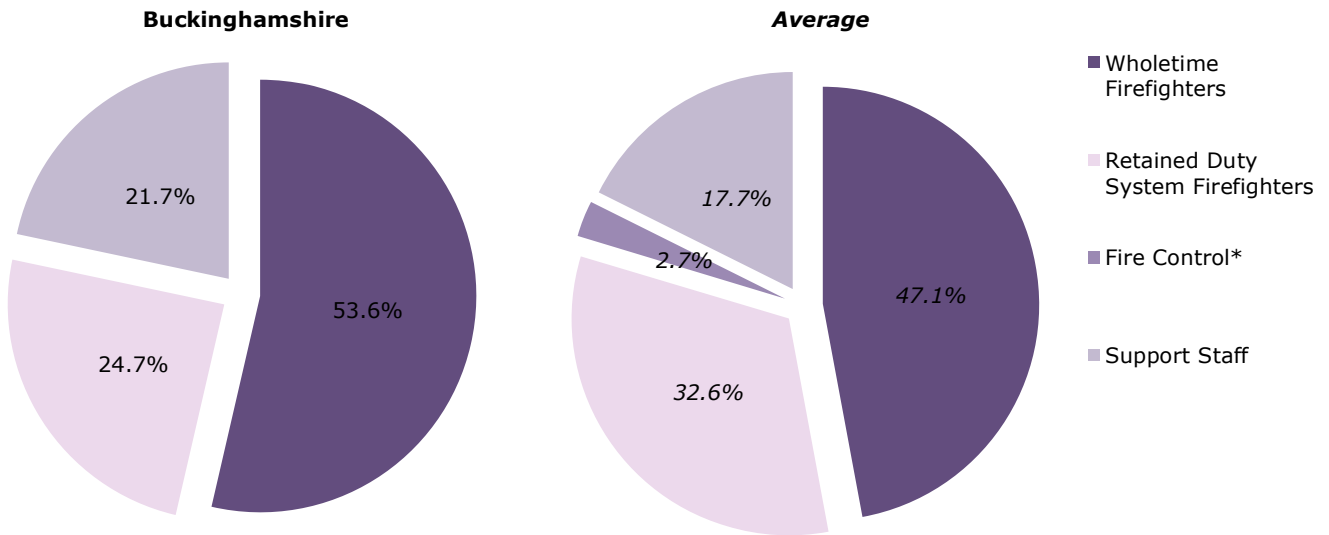
CIPFA: FIRE0071, FIRE0076 to FIRE0079; Home Office; ONS

Analysis by FTE Staff Type

at 31 March 2017	%	Average
Wholetime Firefighters	53.6%	47.1%
Retained Duty System Firefighters	24.7%	32.6%
Fire Control*	0.0%	2.7%
Support Staff	21.7%	17.7%

*for some authorities, fire control staff are operated within a different authority.

Breakdown of Staff



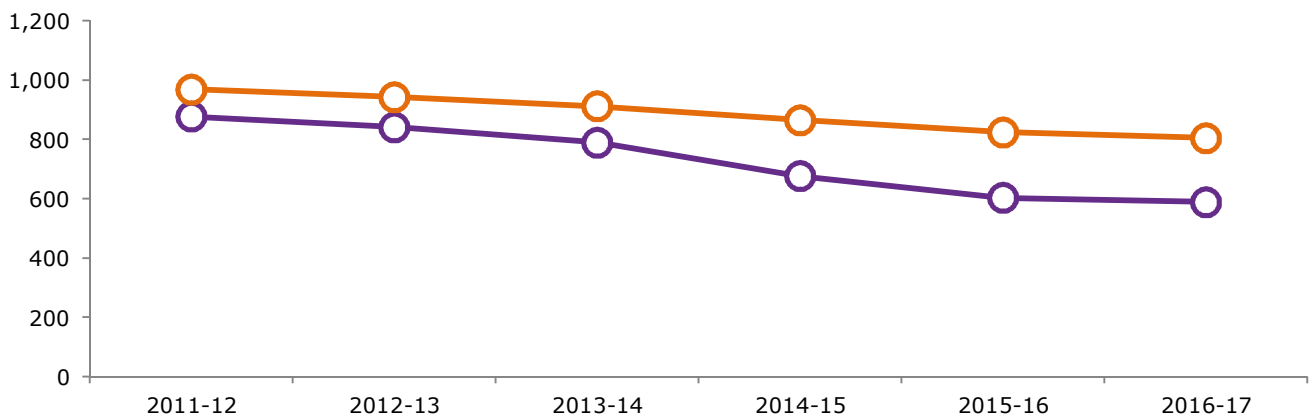
Staff per Million Population: Time Series

Total Staff	FTE	/million pop.	Average
2011-12	670	877	968
2012-13	642	840	943
2013-14	609	789	911
2014-15	528	676	865
2015-16	476	602	824
2016-17	470	588	804

Population
799,200

○ Buckinghamshire
○ Average

Total FTE Staff per million population

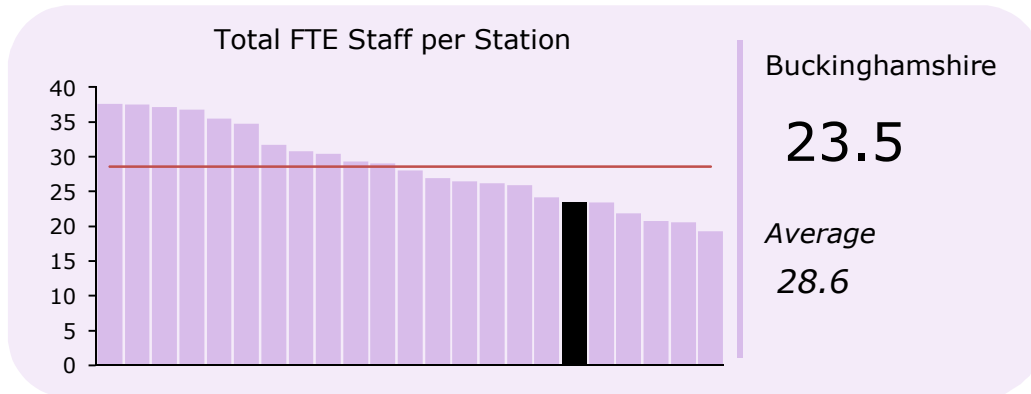


Number of Staff (continued)

CIPFA: FIRE0007, FIRE0079; Home Office; ONS

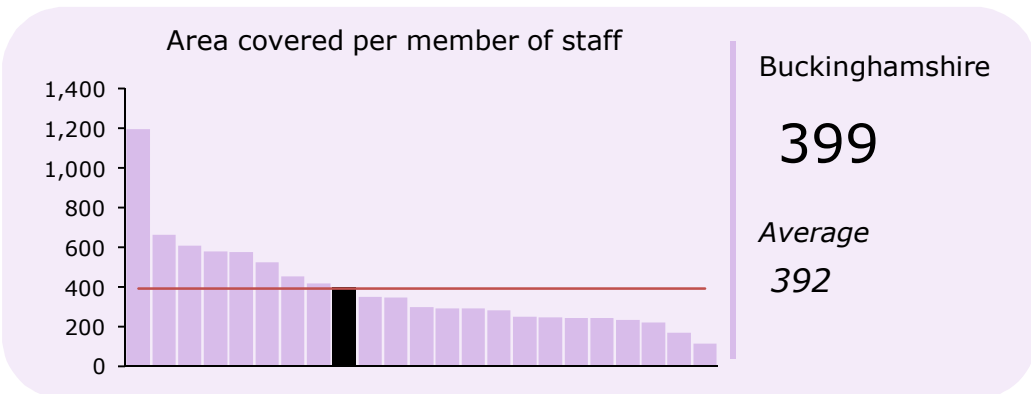
Staff per Fire Station

	FTE	/station	Average
Staff	470	23.5	28.6



Fire Stations
20

Area Covered per Member of Staff



Area (hectares)
187,358

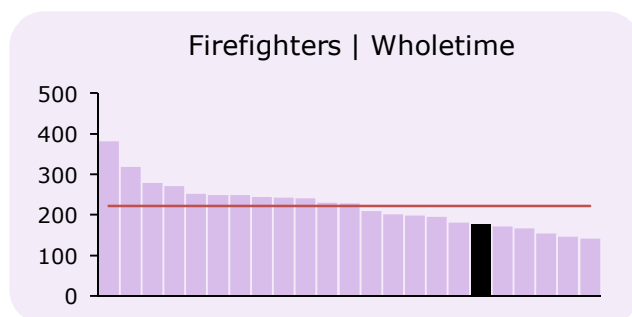
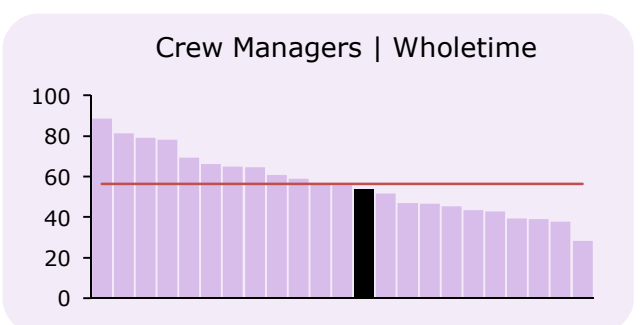
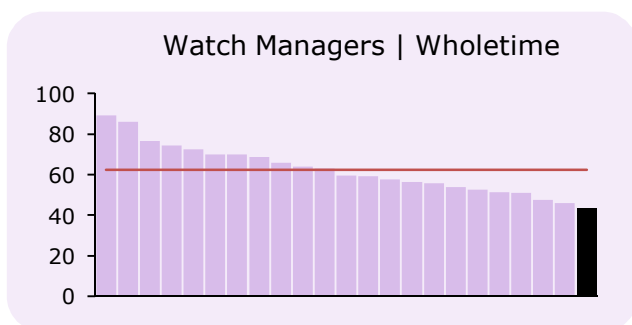
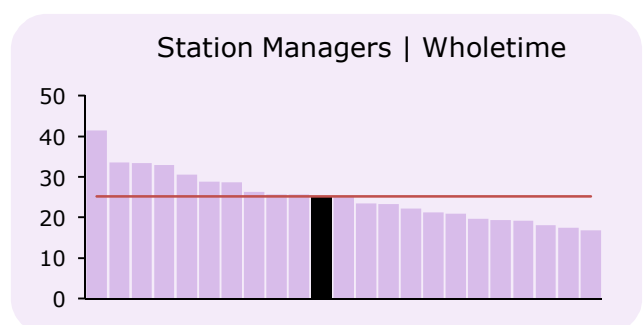
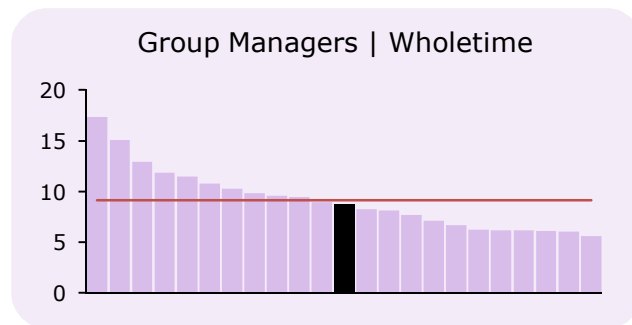
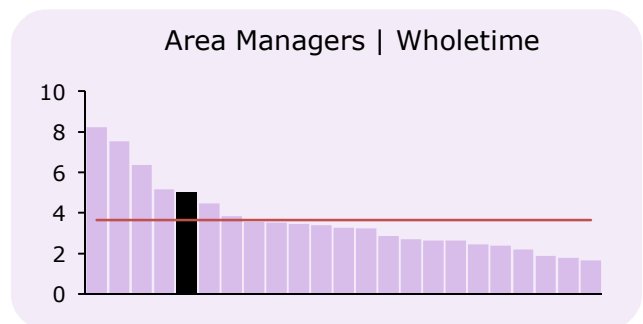
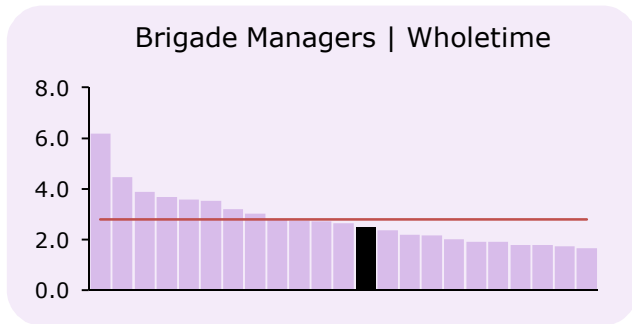
Wholetime Firefighter Strength

CIPFA: FIRE0064 to FIRE0071; Home Office; ONS

Wholetime Firefighters per million Population

2016-17 Actuals	FTE	/million pop.	Average
Brigade Managers	2.0	2.5	2.8
Area Managers	4.0	5.0	3.7
Group Managers	7.0	8.8	9.1
Station Managers	20.0	25.0	25.2
Watch Managers	35.0	43.8	62.4
Crew Managers	43.0	53.8	56.4
Firefighters	141.0	176.4	222.6
Total Wholetime Firefighter Strength	252.0	315.3	382.1

graphs shown per million population



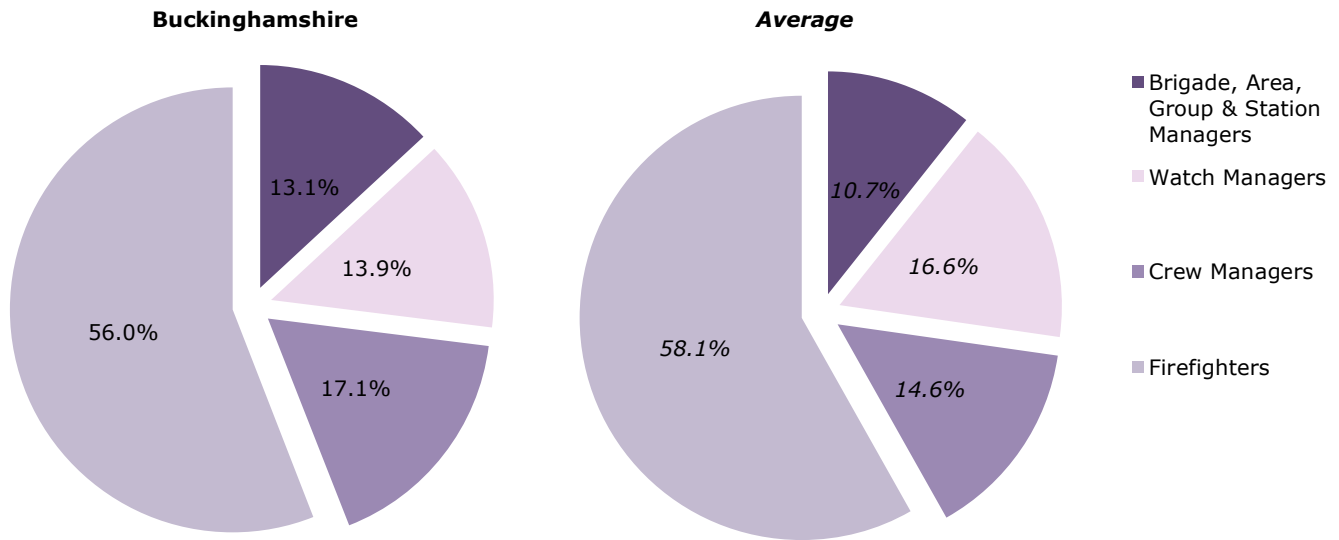
Wholetime Firefighter Strength (continued)

CIPFA: FIRE0064 to FIRE0071; Home Office

Analysis by Wholetime FTE Staff Type

2016-17 Actuals	%	Average
Brigade, Area, Group & Station Managers	13.1%	10.7%
Watch Managers	13.9%	16.6%
Crew Managers	17.1%	14.6%
Firefighters	56.0%	58.1%

Breakdown of FTE Staff



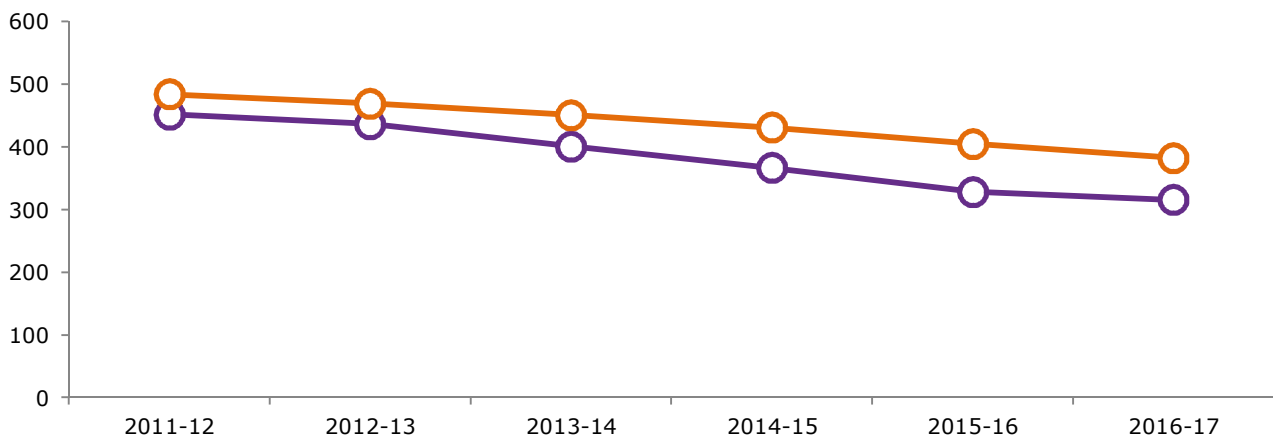
Wholetime Firefighters per million Population: Time Series

Wholetime Firefighters	FTE	/million pop.	Average
2011-12	345	452	484
2012-13	333	436	469
2013-14	309	400	451
2014-15	286	366	431
2015-16	259	328	405
2016-17	252	315	382

Population
799,200

○ Buckinghamshire
○ Average

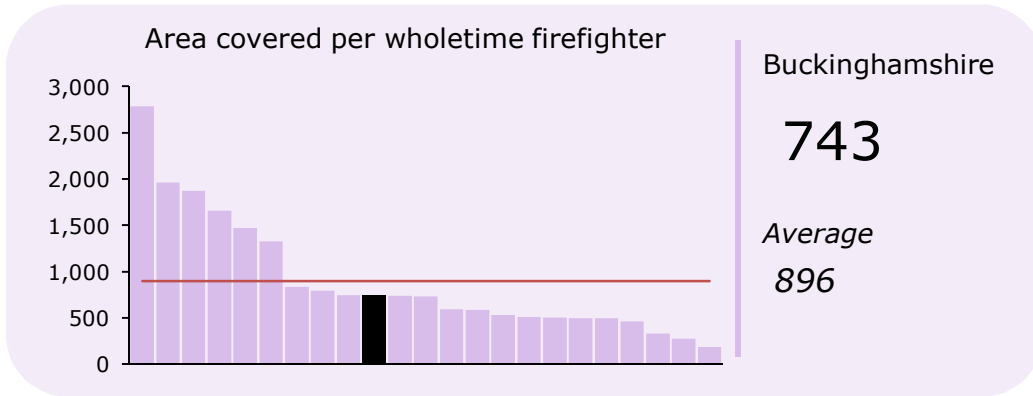
Wholetime Firefighter Strength per million population



Wholetime Firefighter Strength (continued)

CIPFA: FIRE0007, FIRE0071; Home Office; ONS

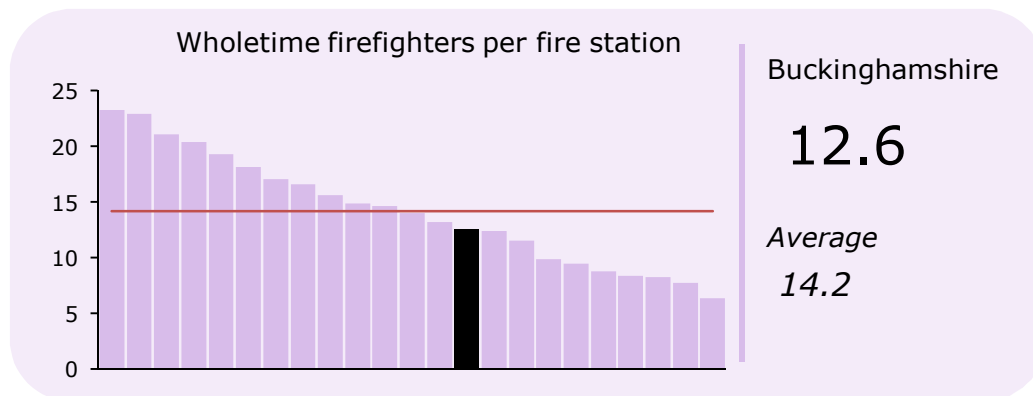
Area Covered per Wholetime Firefighter



Area (hectares)
187,358

Wholetime Firefighters per Fire Station

Wholetime Firefighters	/station	Average
FTE	252	14.2



Fire Stations
20

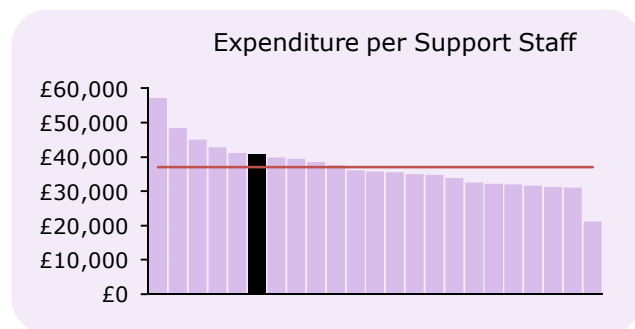
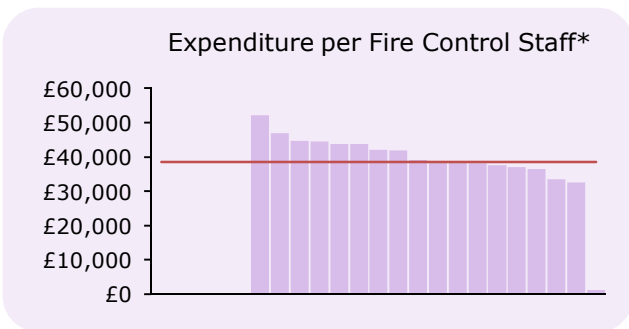
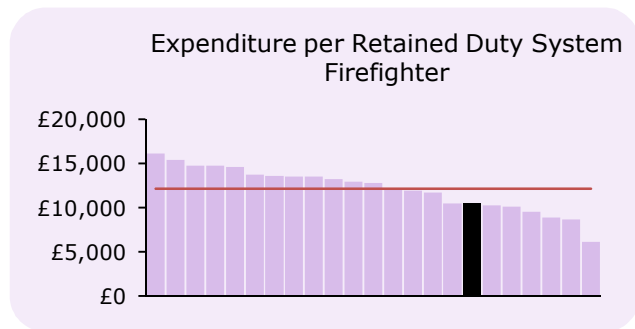
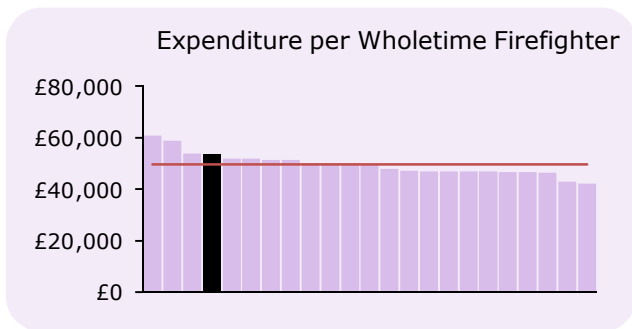
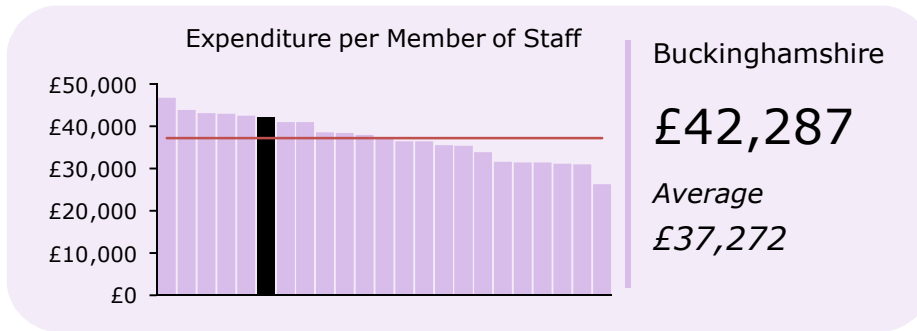
Expenditure per Firefighter

CIPFA: FIRE0071, FIRE0076 to FIRE0079, FIRE0085, FIRE0091, FIRE0097, FIRE0103; Home Office

Expenditure per Type of Employee

2016-17 Actuals	£	Average
Wholetime Firefighters	53,496	49,602
Retained Duty System Firefighters	10,466	12,136
Fire Control*	na	38,463
Support Staff	40,725	37,107
Total Staff	42,287	37,272

*for some authorities, fire control staff are operated within a different authority.

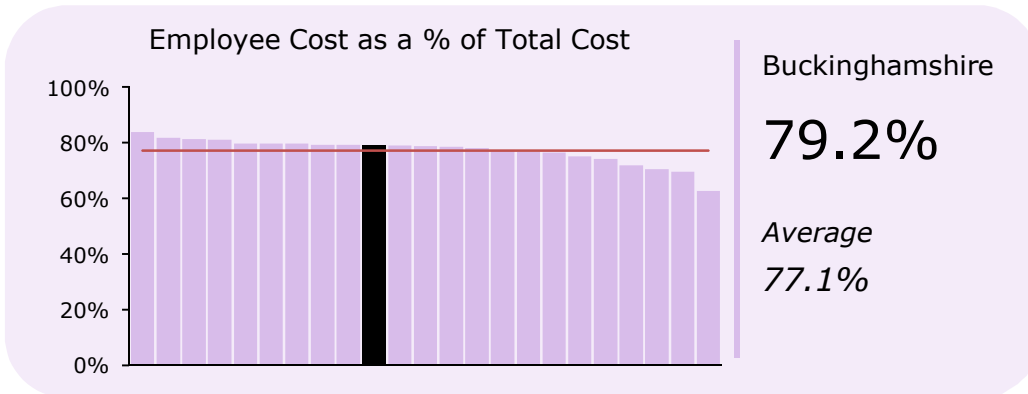


Expenditure per Firefighter (continued)

CIPFA: FIRE0106, FIRE0113

Employee Cost as a Proportion of Total Cost

2016-17 Actuals	%	Average
Employee Costs	79.2%	77.1%

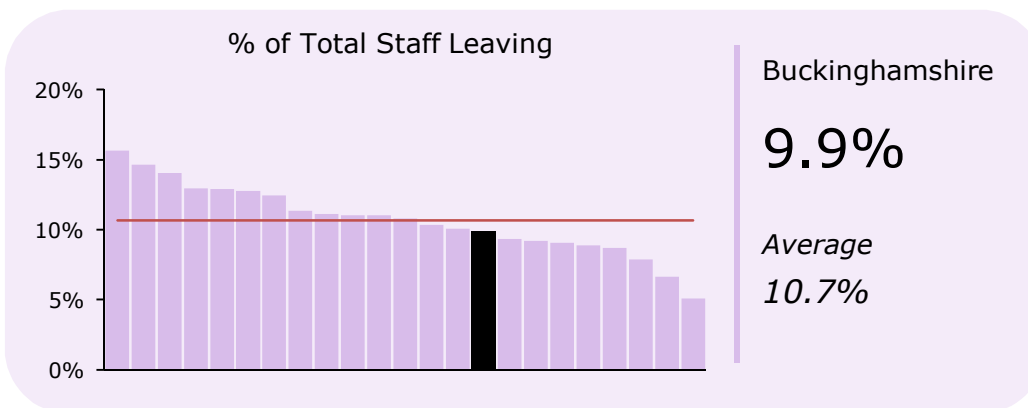


Leavers

Home Office

Leavers per Member of Staff

2016-17 Actuals	Number	% of all staff	Average
Wholetime Firefighters	18	3.6%	3.2%
Retained Duty System Firefighters	23	4.5%	4.4%
Fire Control	0	0.0%	0.3%
Support Staff	9	1.8%	2.7%
Total Leavers	50	9.9%	10.7%



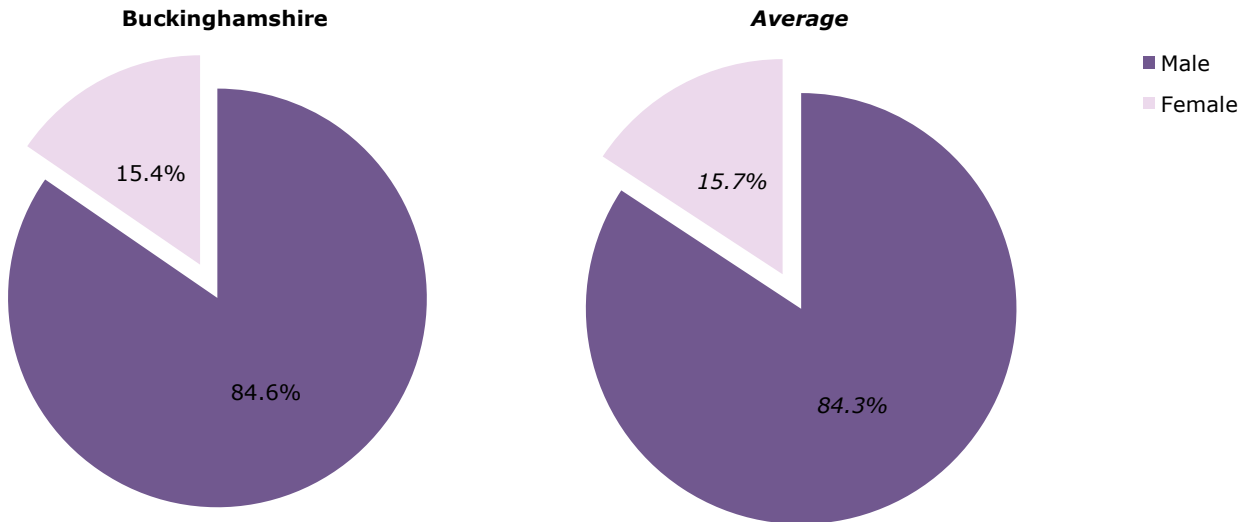
Staff Profiling

Home Office

Percentage of Staff who are Female

2016-17 Actuals	% female	Average
Wholetime Firefighters	4.0%	5.0%
Retained Duty System Firefighters	4.2%	4.4%
Fire Control	na	73.6%
Support Staff	56.4%	54.4%
Total Staff	15.4%	15.7%

Gender of Total Staff

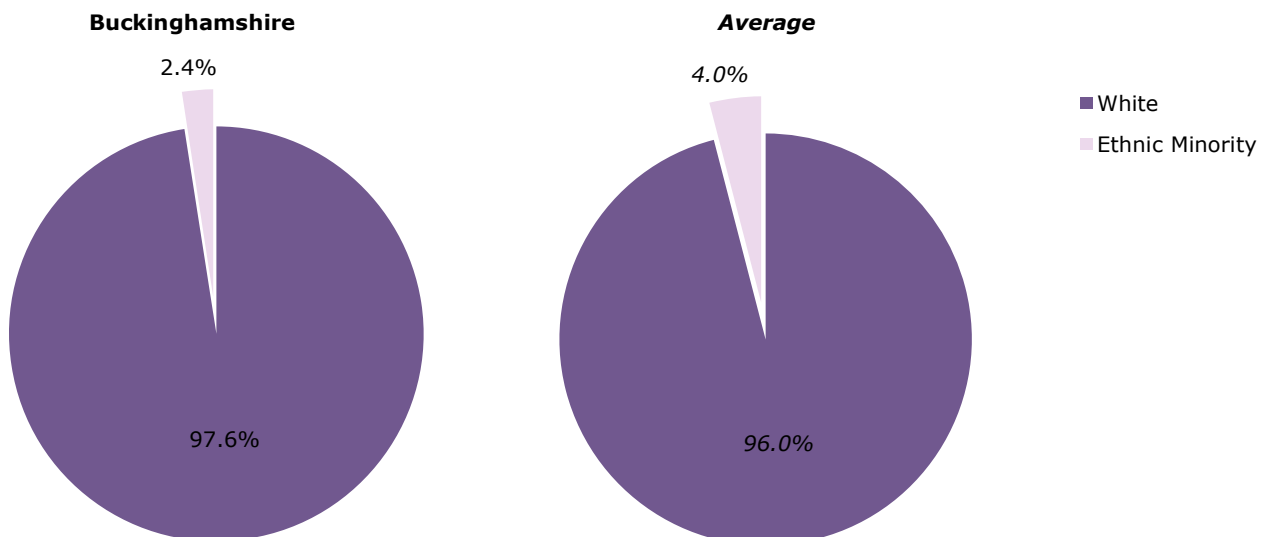


Percentage of Staff who are of Ethnic Minority*

2016-17 Actuals	% ethnic minority	Average
Wholetime Firefighters	2.3%	3.8%
Retained Duty System Firefighters	1.5%	1.3%
Fire Control	na	5.0%
Support Staff	4.0%	3.5%
Total Staff	2.4%	4.0%

*percentages are based on a total which excludes 'Not Stated'.

Ethnicity of Total Staff



SECTION D - RETURN OF INCIDENTS

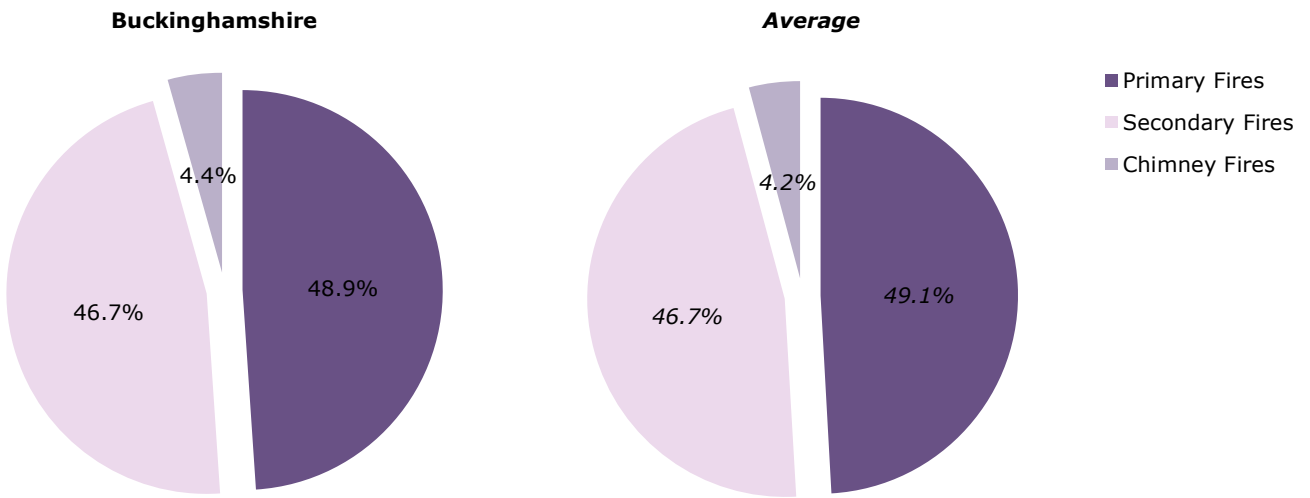
Fires, False Alarms and Other Incidents

Home Office; ONS

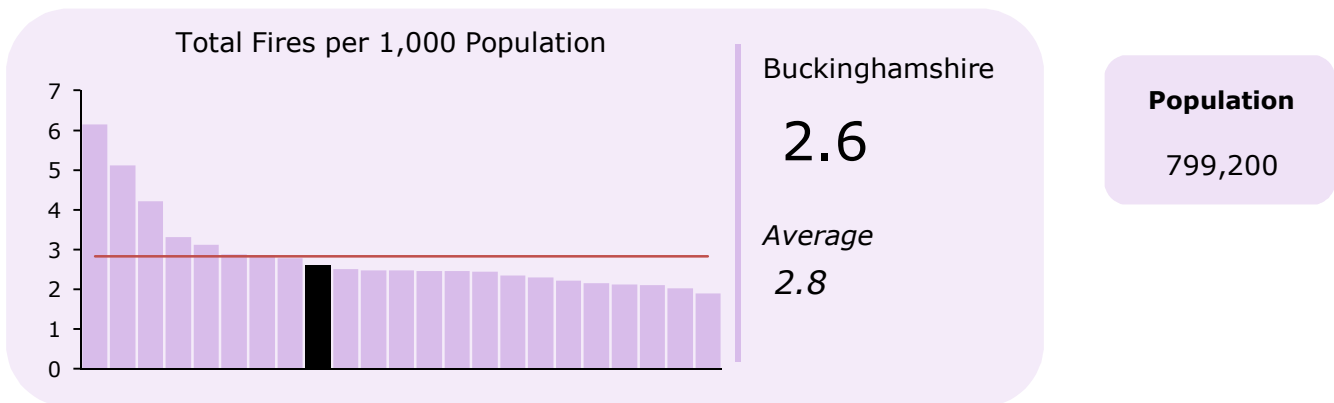
Number of Incidents Attended

2016-17 Actuals	Number	% of all fires	Average
Primary Fires	1,010	48.9%	49.1%
Secondary Fires	964	46.7%	46.7%
Chimney Fires	90	4.4%	4.2%
All Fires	2,064		

Distribution of Fires

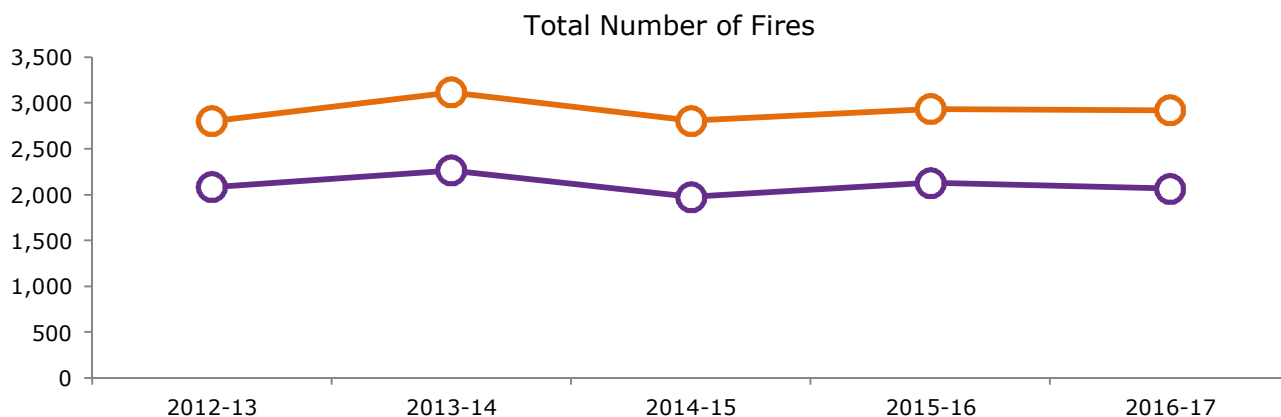
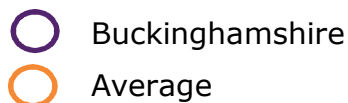


Number of Fires per 1,000 Population



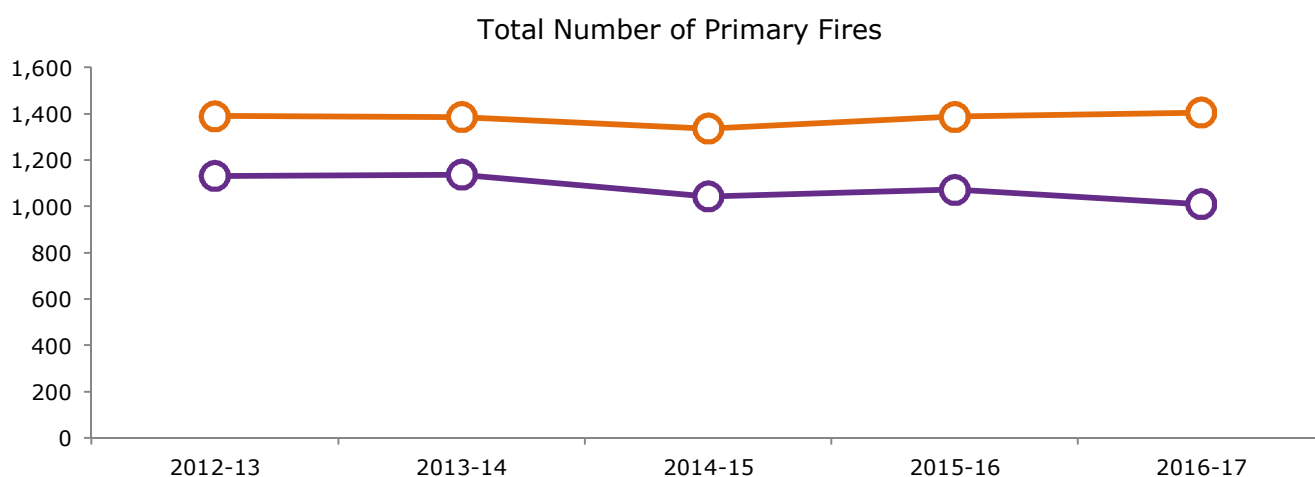
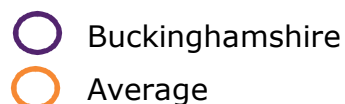
Number of Fires: Time Series

All Fires	Number	Average
2012-13	2,083	2,803
2013-14	2,266	3,117
2014-15	1,974	2,805
2015-16	2,129	2,934
2016-17	2,064	2,922



Number of Primary Fires: Time Series

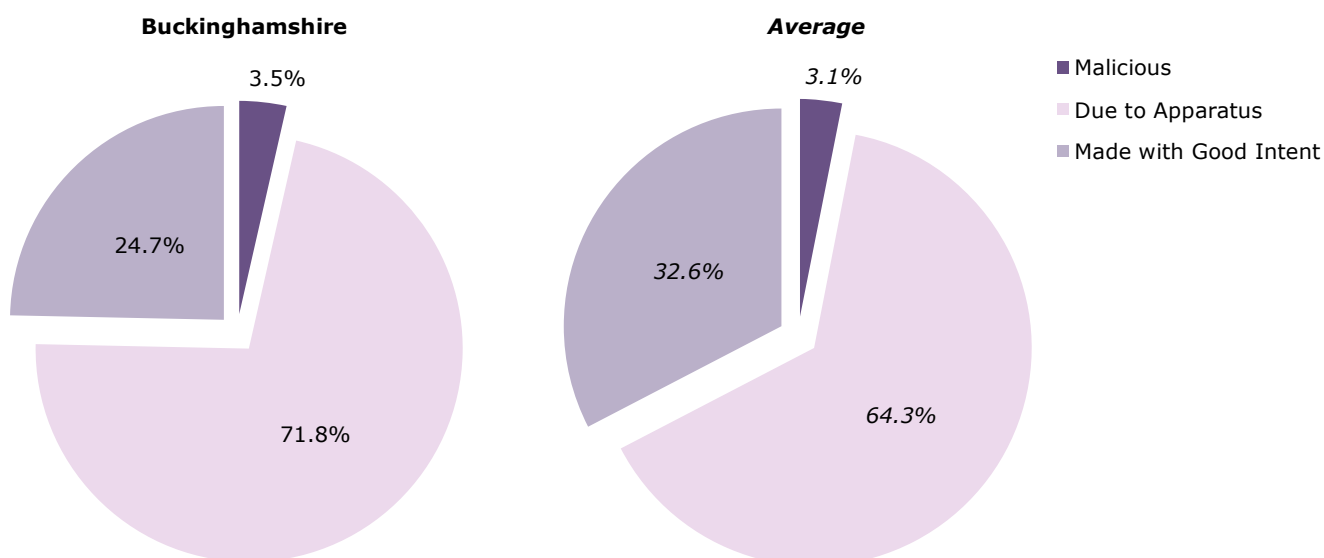
All Primary Fires	Number	Average
2012-13	1,132	1,390
2013-14	1,137	1,386
2014-15	1,043	1,336
2015-16	1,072	1,388
2016-17	1,010	1,406



Number of False Alarms

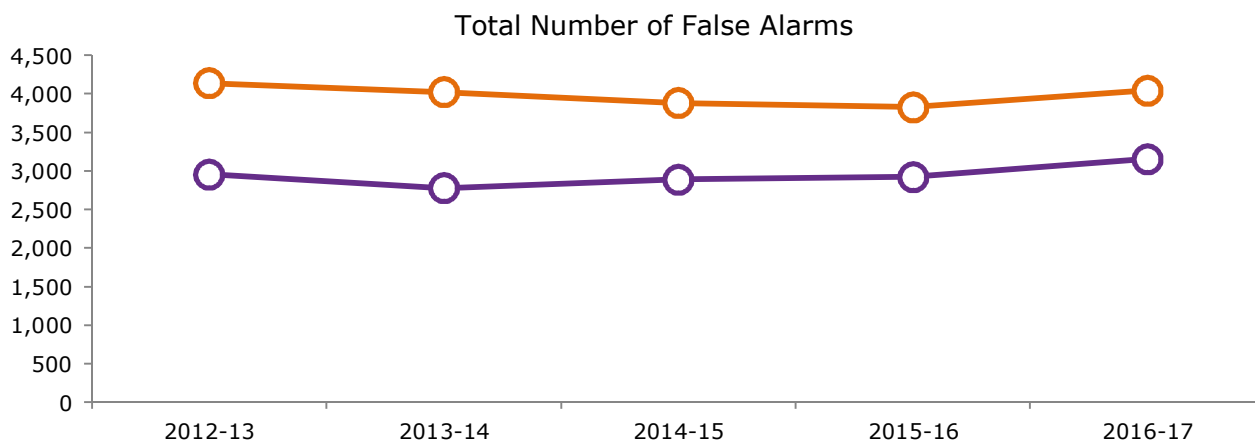
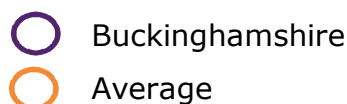
2016-17 Actuals	Number	% of false alarms	Average
Malicious	112	3.5%	3.1%
Due to Apparatus	2,264	71.8%	64.3%
Made with Good Intent	779	24.7%	32.6%
Total False Alarms	3,155		

Distribution of False Alarms



Number of False Alarms: Time Series

False Alarms	Number	Average
2012-13	2,957	4,138
2013-14	2,775	4,021
2014-15	2,890	3,883
2015-16	2,922	3,828
2016-17	3,155	4,045



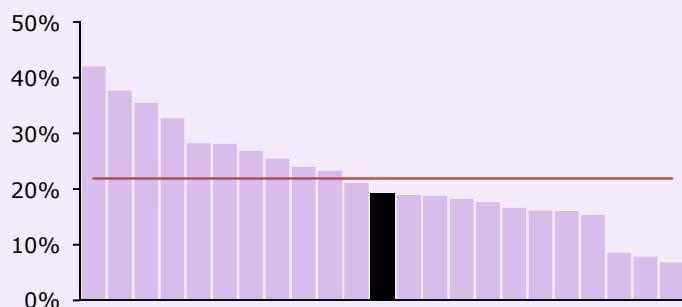
Fires, False Alarms and Other Incidents (continued)

Home Office

Number of Non-Fire Incidents

2016-17 Actuals	Number	% of incidents	Average
Road traffic collision (RTC)	537	19.2%	22.0%
Other transport incident	16	0.6%	0.8%
Medical incident - first responder	21	1.4%	2.3%
Medical incident - co-responder	1,131	0.7%	1.0%
Flooding	233	0.8%	6.3%
Rescue or evacuation from water	7	40.5%	16.7%
Effecting entry/exit	228	3.0%	3.4%
Lift release	104	2.0%	4.1%
Other rescue/release of persons	31	8.3%	5.6%
Animal assistance incidents	55	0.3%	0.9%
Removal of objects from people	84	1.8%	1.4%
Hazardous materials incident	51	8.2%	11.6%
Spills and leaks (not RTC)	32	3.7%	4.9%
Making safe (not RTC)	40	1.1%	3.1%
Suicides/attempts	19	1.1%	2.3%
Evacuation (no fire)	12	0.4%	0.3%
Water provision	1	0.0%	0.0%
Assist other agencies	62	2.2%	8.1%
Advice only	21	0.8%	1.0%
Stand by	-	0.0%	0.2%
No action (not false alarm)	109	3.9%	3.9%
Malicious false alarm	0	0.1%	0.1%
Good intent false alarm	74	2.6%	3.2%
Total Non-Fire Incidents	2,870		3,268

% of Road Traffic Collisions



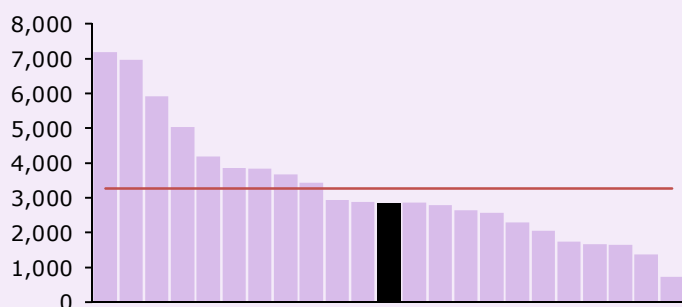
Buckinghamshire

19.2%

Average

22.0%

Total Non-Fire Incidents



Buckinghamshire

2,870

Average

3,268

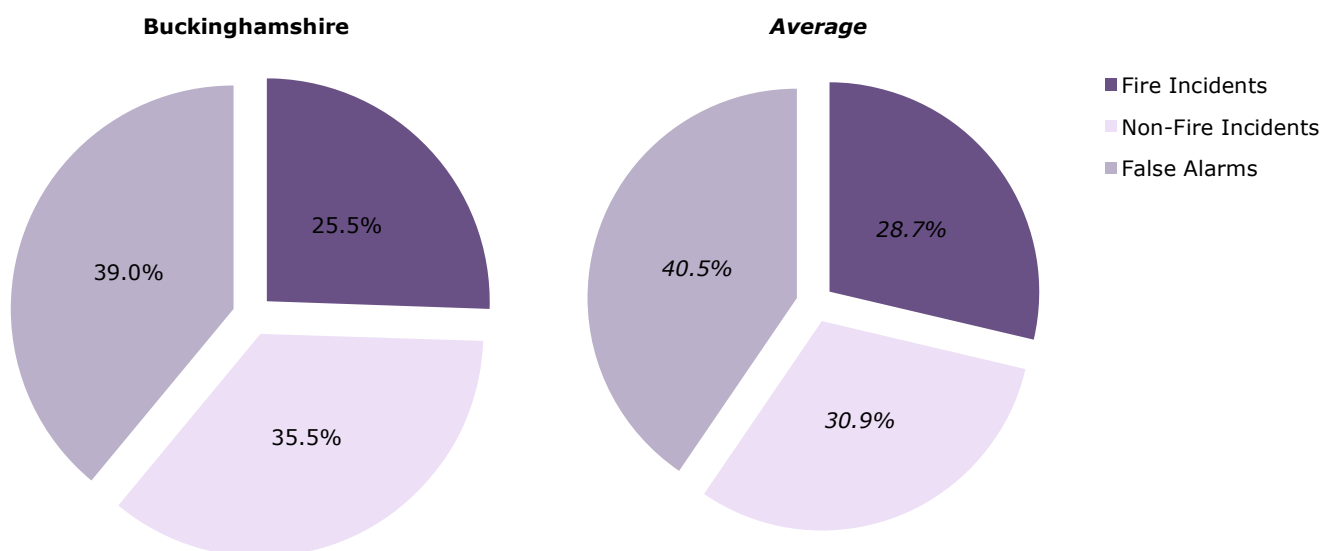
Fires, False Alarms and Other Incidents (continued)

Home Office

Number of Incidents

2016-17 Actuals	Number	% of incidents	Average
Fire Incidents	2,064	25.5%	28.7%
Non-Fire Incidents	2,870	35.5%	30.9%
False Alarms	3,155	39.0%	40.5%
Total Incidents	8,090		

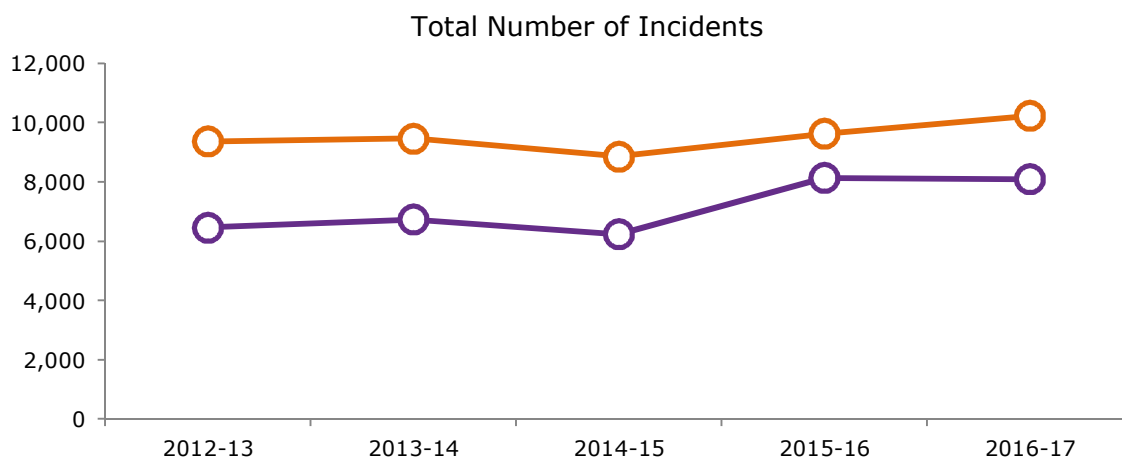
Distribution of Incidents



Number of Incidents: Time Series

Incidents	Number	Average
2012-13	6,458	9,370
2013-14	6,736	9,464
2014-15	6,239	8,860
2015-16	8,134	9,630
2016-17	8,090	10,235

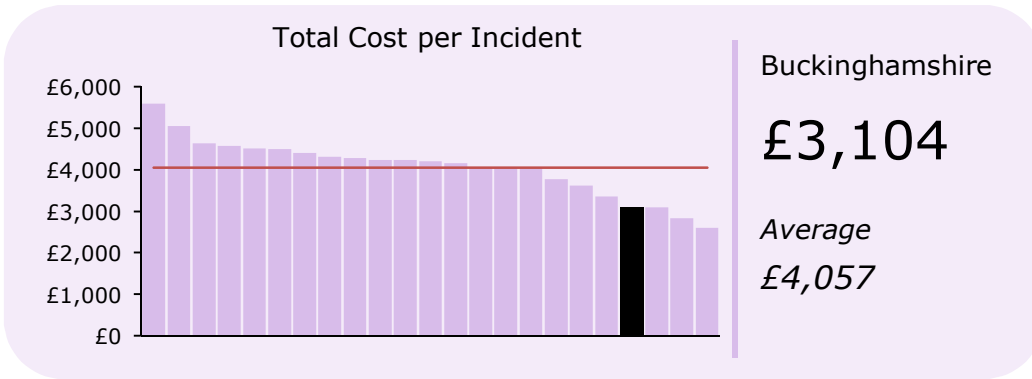
○ Buckinghamshire
○ Average



Fires, False Alarms and Other Incidents (continued)

CIPFA: FIRE0013; Home Office

Total Cost per Incident

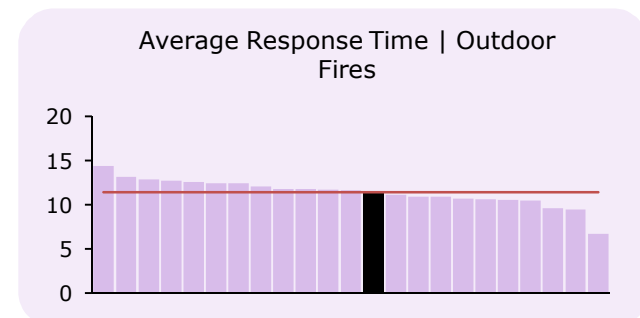
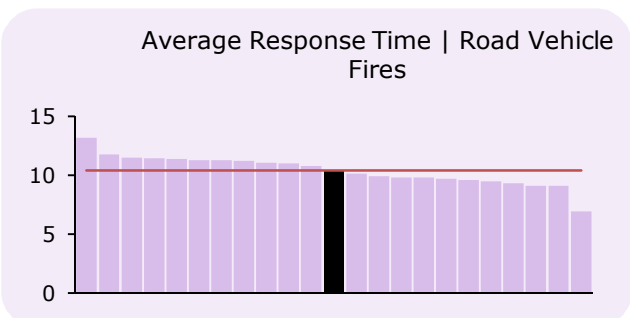
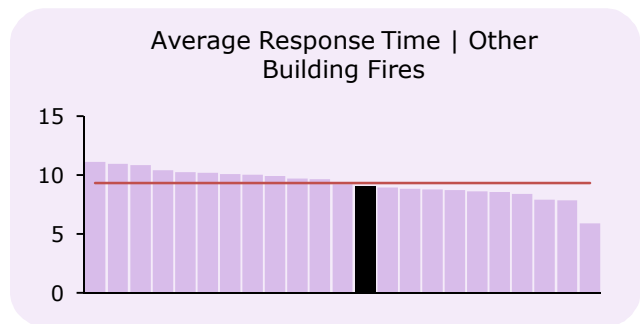
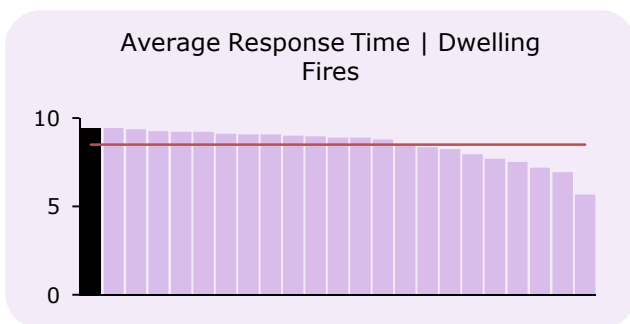
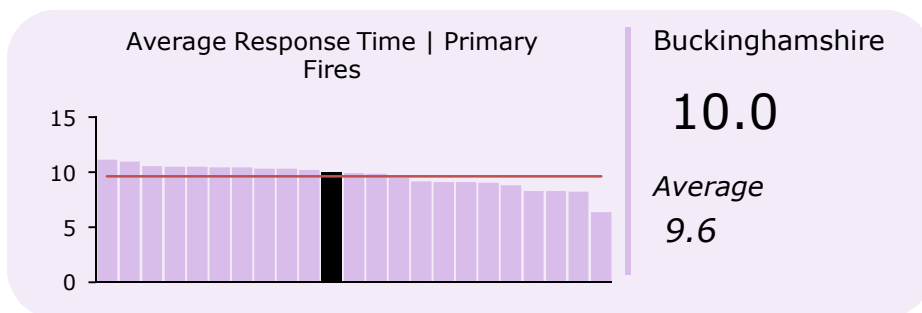


Response Times

Home Office

Average Response Time of Incidents

2016-17 Actuals	Number of Incidents	Average Response Time (minutes)	Group Average
Dwelling Fires	352	9.4	8.5
Other Building Fires	248	9.0	9.3
Road Vehicle Fires	325	10.5	10.4
Other Outdoor Fires	85	11.3	11.4
All Primary Fires	1,010	10.0	9.6



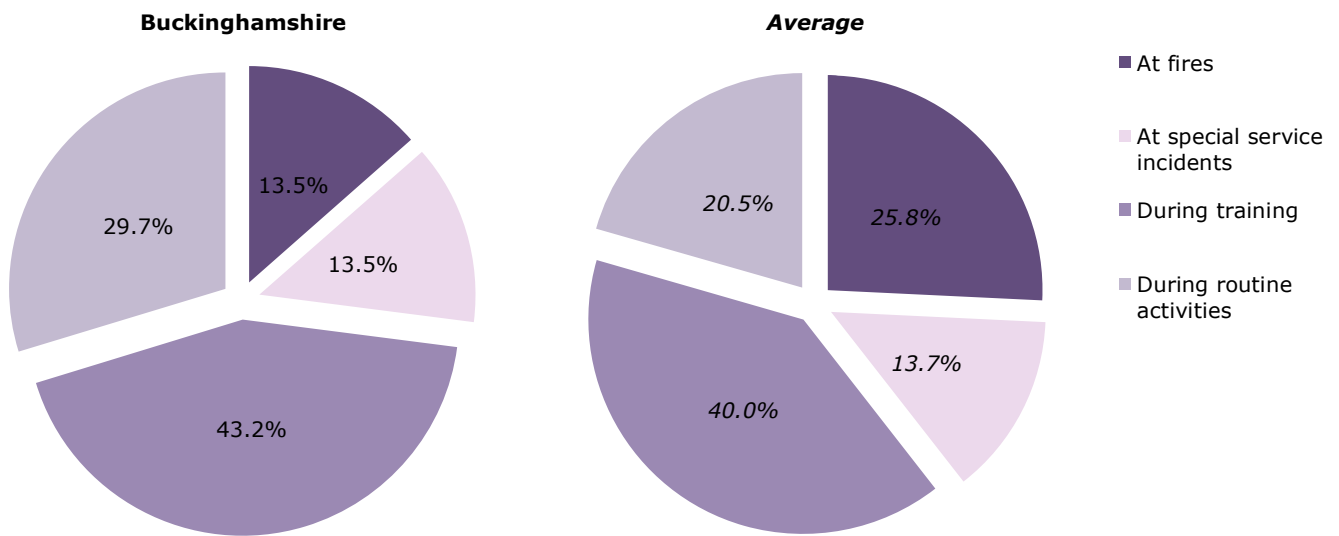
Injuries and Casualties

Home Office

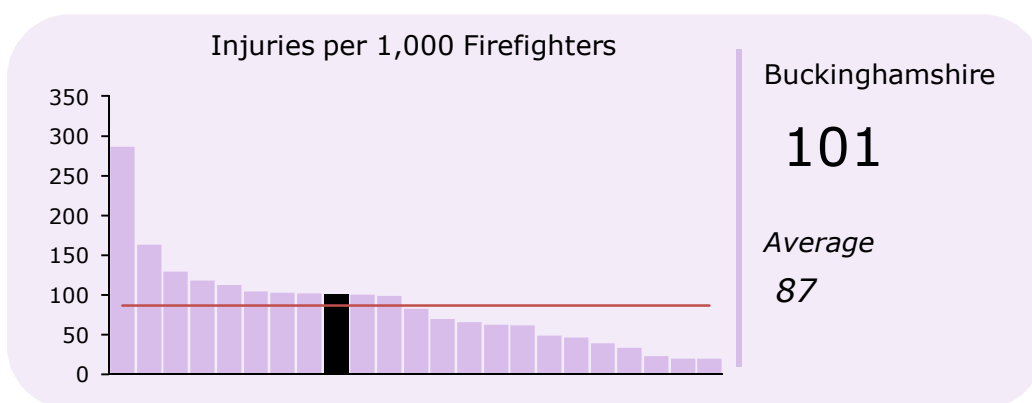
Number of Injuries

2016-17 Actuals	Number of Injuries	% of type	Average
At fires	5	13.5%	25.8%
At special service incidents	5	13.5%	13.7%
During training	16	43.2%	40.0%
During routine activities	11	29.7%	20.5%
Total Injuries	37		

Breakdown of Injury Type



Injuries per 1,000 Firefighters*



*includes both Wholetime and Retained Duty System Firefighters

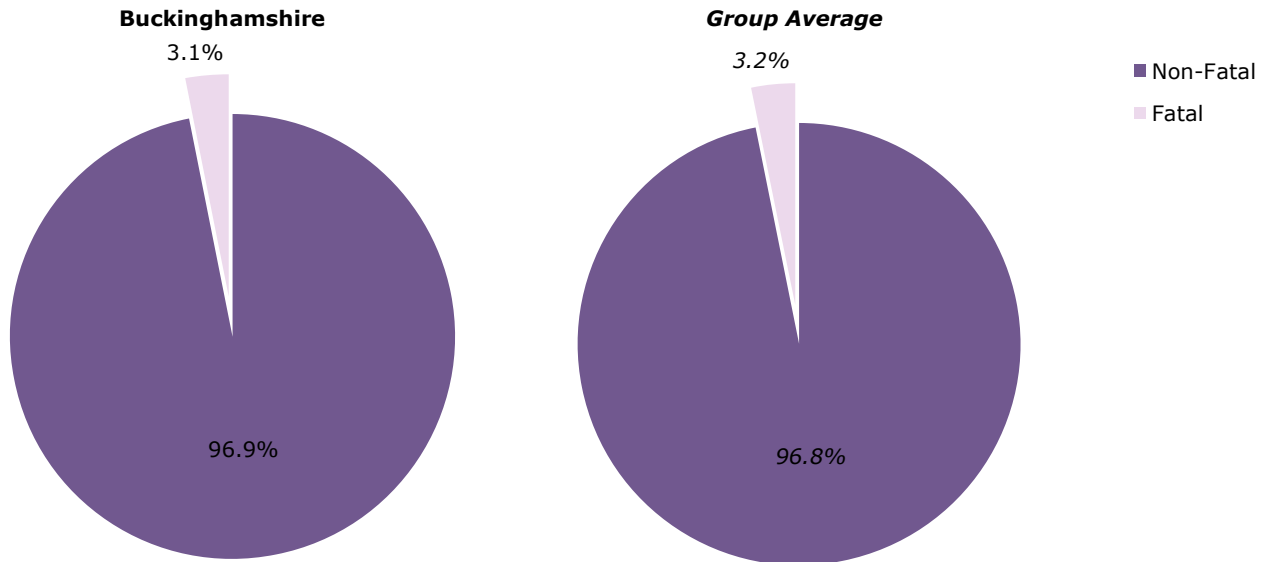
Injuries and Casualties (continued)

Home Office

Number of Casualties

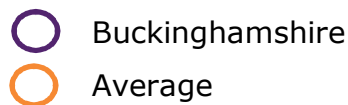
2016-17 Actuals	Number	% of type	Average
Non-Fatal	93	96.9%	96.8%
Fatal	3	3.1%	3.2%
Total Injuries	96		

Distribution of Casualties

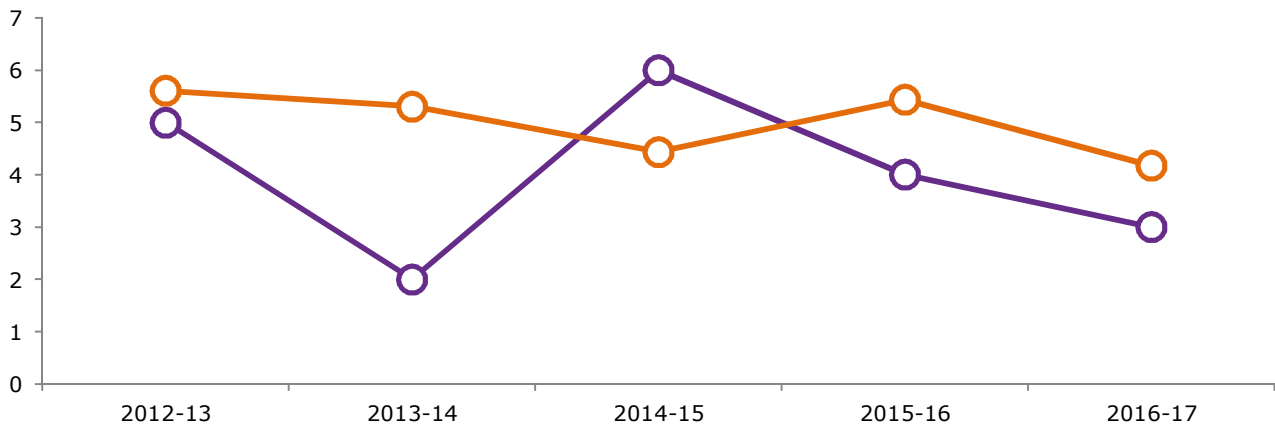


Number of Fatal Casualties: Time Series

Fatal Casualties	Number	Average
2012-13	5	6
2013-14	2	5
2014-15	6	4
2015-16	4	5
2016-17	3	4

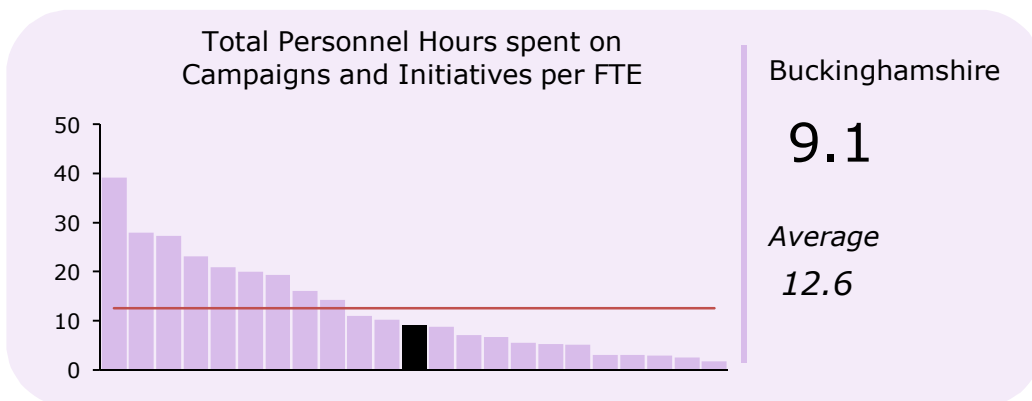


Total Number of Fatal Casualties



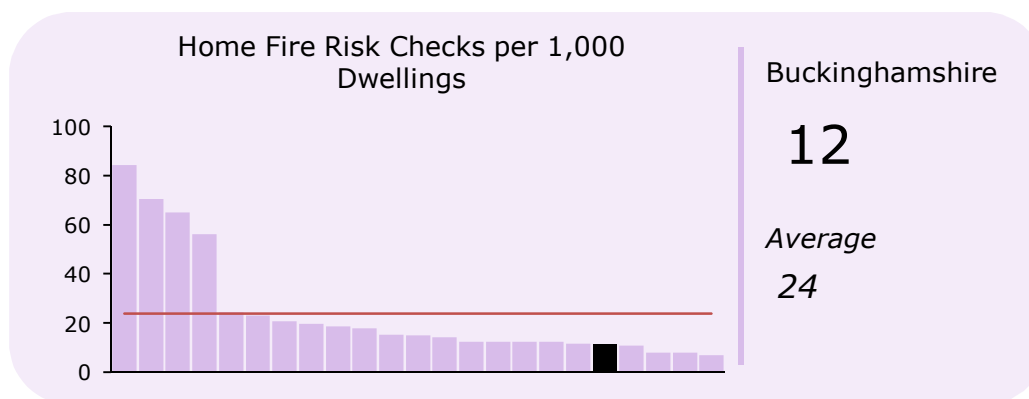
Hours Spent on Campaigns and Initiatives

2016-17 Actuals	Hours	/FTE	Average
Fire setter and anti-social behaviour schemes and other youth diversion	360	0.8	3.5
Other youth fire safety programmes	582	1.2	4.2
All other initiatives	3,350	7.1	4.9
Total Campaigns and Initiatives	4,292	9.1	12.6



Number of Home Fire Risk Checks

2016-17 Actuals	Number	/1,000 dwellings	Average
Number of Home Fire Risk Checks carried out by FRS	3,768	12	24



Dwellings
326,685

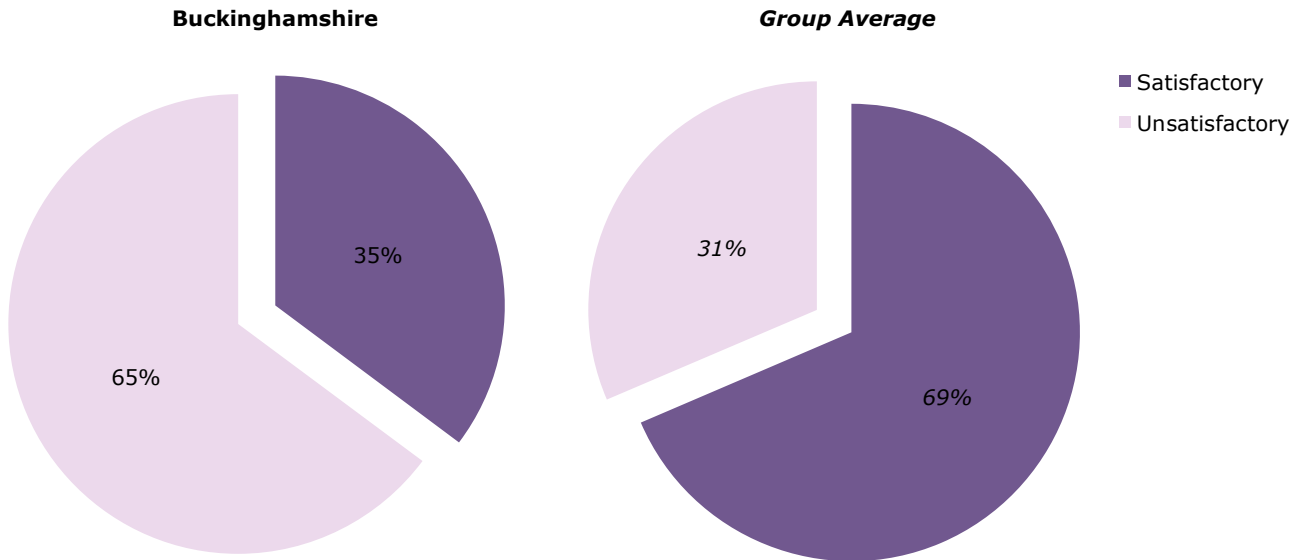
Fire Safety Audits

Home Office

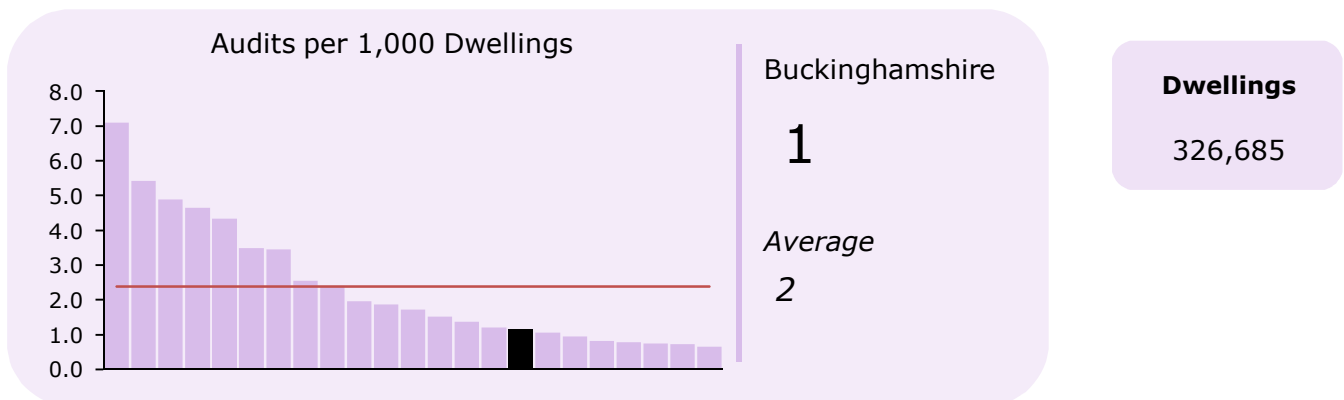
Fire Safety Audit Results

2016-17 Actuals	Number	Average
Satisfactory Audits	132	654
Unsatisfactory Audits	243	300
Total Fire Safety Audits	375	954

Result of Fire Safety Audits



Audits per Dwelling



APPENDICES

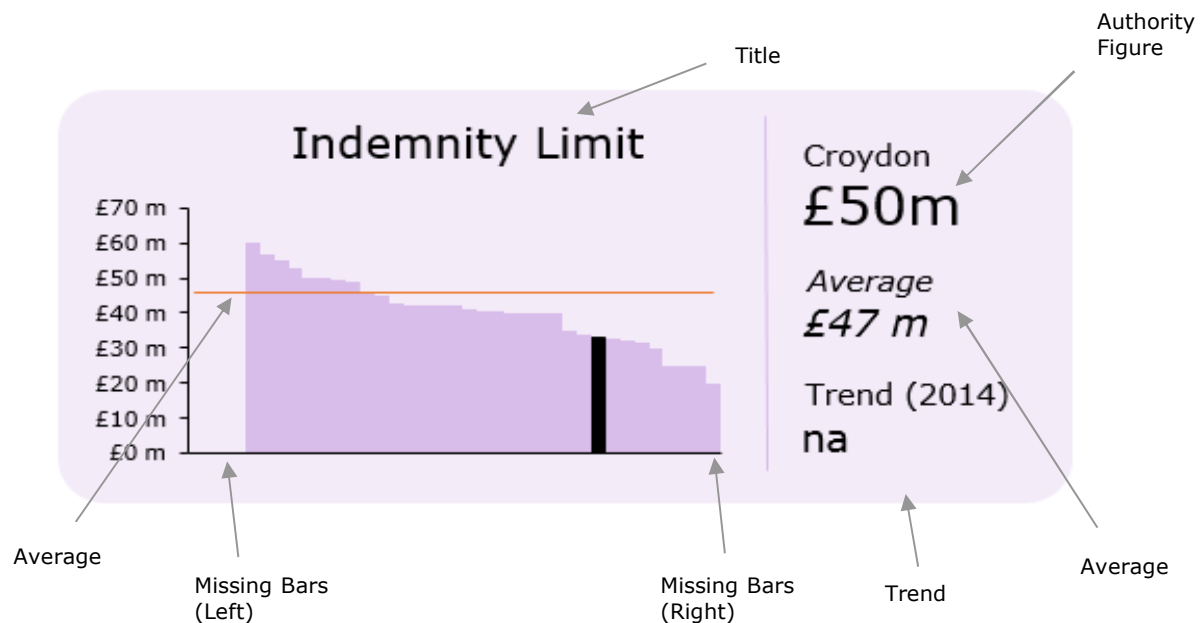
1. Useful Information

Averages: Almost all of our tables and charts compare your figure with a group average. The average is the unweighted mean value for the group. This average value ignores missing data, or data that we have excluded; for this reason, sets of averages sometimes do not reconcile precisely.

Charts: We display a large amount of data on charts as this allows us to show data for entire groups efficiently and gives far more information than a simple average (i.e. range of data, individual authority values etc.) Below we have annotated some examples of the charts we use.

Bar Charts

This is our standard way of displaying a full set of data for a particular indicator.



Title: Title of this chart.

Authority: Figure for your authority.

Average: The average figure of all the authorities included in this report.

Trend: The figure that you provided to us for the previous year's club *[not included within this report]*.

Purple Bars: Each purple bar represents an authority in the comparator group.

Black Bar: Your authority's figure.

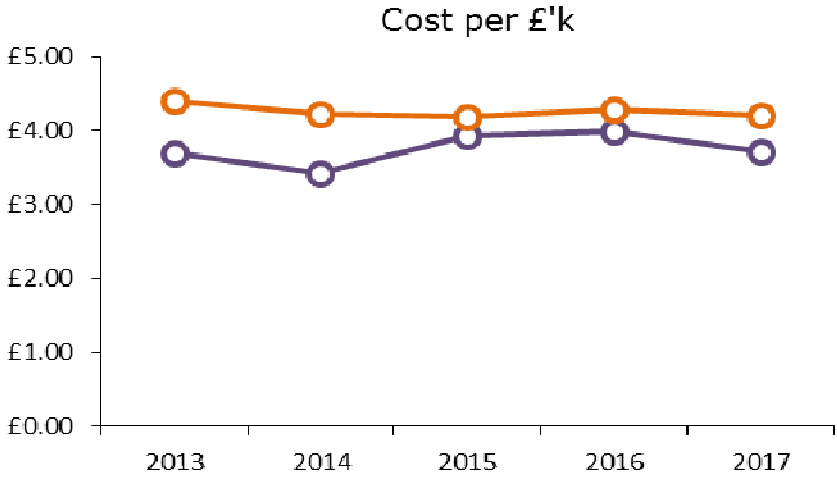
Missing Bars (Left): Missing data or data that has been excluded. These figures are not included in the average.

Missing Bars (Right): Represents values which are 0 and have been included in the average.

1. Useful Information (continued)

Time Series Charts

Time series charts are used to present selected data which has been provided over the past five years.

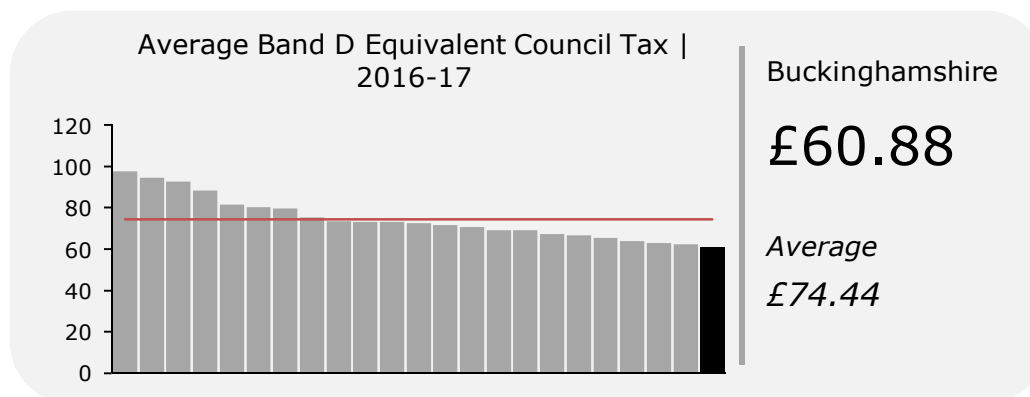
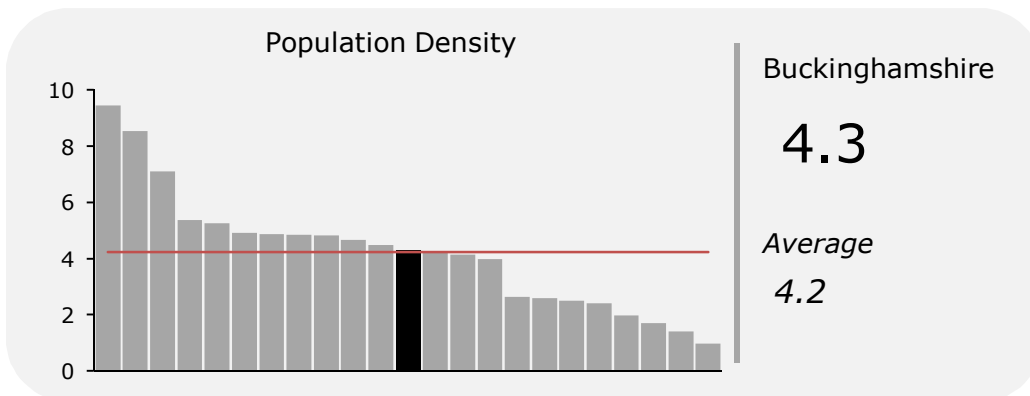
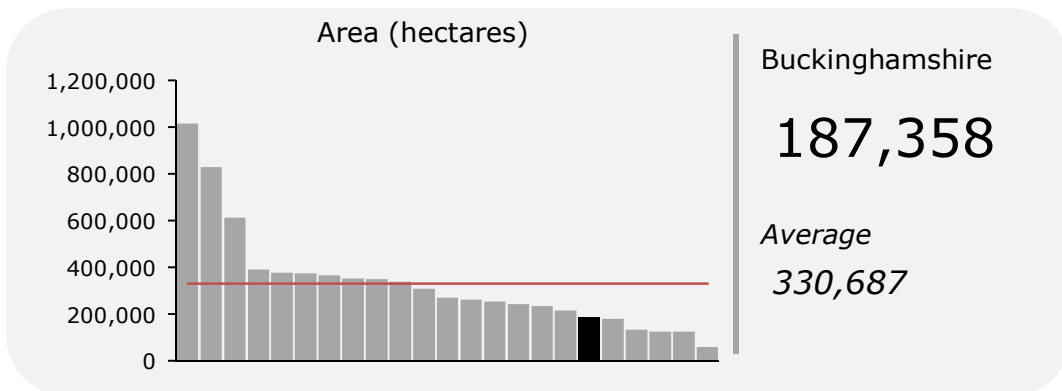
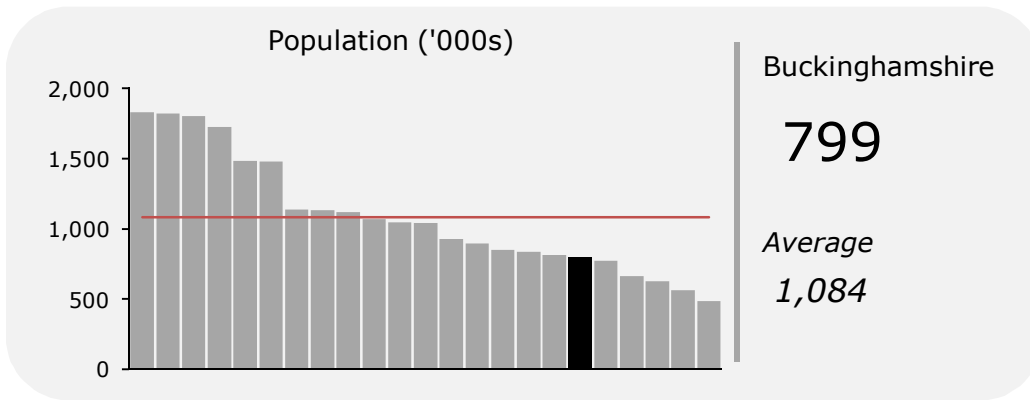


Purple Line: The data for your authority. The purple circles indicate data points.

Orange Line: The average figure of all the authorities included in this report. The orange circles indicate data points.

2. Background Information

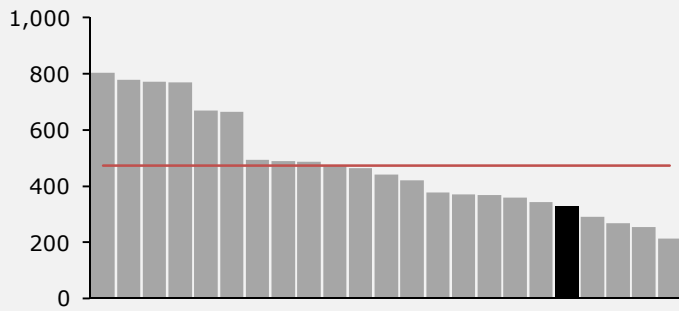
ONS; CIPFA Council Tax Statistics



2. Background Information (continued)

MHCLG

Dwellings on Valuation List ('000s)



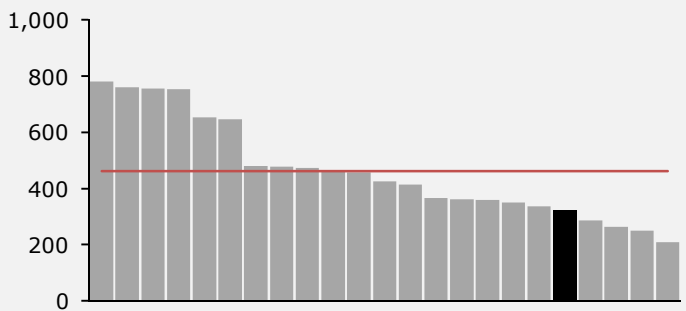
Buckinghamshire

327

Average

474

Domestic Chargeable Properties ('000s)



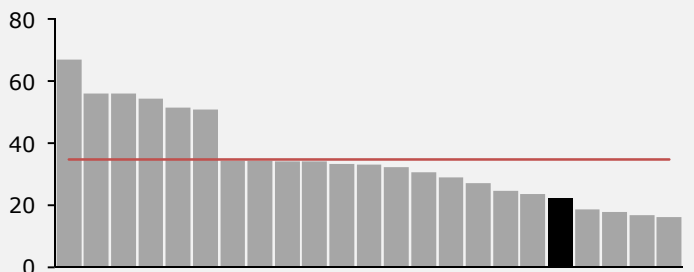
Buckinghamshire

322

Average

463

Non-Domestic Chargeable Properties ('000s)



Buckinghamshire

22

Average

35

3. Financial Information

For Buckinghamshire Fire and Rescue Service

CIPFA

Subjective Analysis 2016-17 (Actuals)

Expenditure	£'000	£ per 1,000 pop	Average
Employees			
Operational - Full-Time Firefighters (Wholetime)	13,481	16,868	18,881
Operational - Part-Time Firefighters (Retained Duty System)	1,214	1,519	2,994
Control Room Staff	53	66	808
Non-Uniformed Staff	4,154	5,198	5,253
Training Expenses	606	758	798
Other Employee Expenses	367	459	748
Total Employees	19,875	24,869	29,483
Premises Related Expenses	1,345	1,683	2,231
Transport Related Expenses	525	657	1,167
Supplies and Services	2,647	3,312	4,056
Support Services	-	-	468
Joined/Shared Control	691	865	356
Collaboration	-	-	41
Other Expenditure	25	31	425
Total Expenditure	25,108	31,416	38,227
Income			
Specific Grants	(1,074)	(1,344)	(1,317)
Joined/Shared Control	-	-	(120)
Collaboration	-	-	(65)
Other Incomes	(697)	(872)	(1,074)
Total Income	(1,771)	(2,216)	(2,575)
Net Expenditure (excluding Capital Charges)	23,337	29,200	35,652
Capital Charges	2,557	3,199	4,096
Net IAS 19 Adjustment	2,840	3,554	2,684

Objective Analysis 2016-17 (Actuals)

Cost of Services	£	per 1,000 pop	Average
Community Safety	2,776	3,473	5,109
Firefighting and Rescue Operations	24,461	30,607	34,487
Fire Service Emergency Planning and Civil Resilience	-	-	127
Corporate and Democratic Core	968	1,211	879
Non Distributed Costs	529	662	1,829
Total Expenditure	28,734	35,953	42,431

3. Financial Information (continued)

For Buckinghamshire Fire and Rescue Service

CIPFA

Subjective Analysis 2017-18 (Estimates)

Expenditure	£	per 1,000 pop	Average
Employees			
Operational - Full-Time Firefighters (Wholetime)	13,257	16,588	18,025
Operational - Part-Time Firefighters (Retained Duty System)	1,539	1,926	3,283
Control Room Staff	-	-	801
Non-Uniformed Staff	4,391	5,494	5,125
Training Expenses	469	587	641
Other Employee Expenses	360	450	414
Total Employees	20,016	25,045	28,289
Premises Related Expenses	1,422	1,779	2,319
Transport Related Expenses	508	636	1,169
Supplies and Services	2,922	3,656	3,879
Support Services	-	-	688
Joined/Shared Control	772	966	480
Collaboration	30	38	26
Other Expenditure	3,009	3,765	1,027
Total Expenditure	28,679	35,885	37,878
Income			
Specific Grants	(1,089)	(1,363)	(941)
Joined/Shared Control	-	-	(165)
Collaboration	-	-	(8)
Other Incomes	(627)	(785)	(548)
Total Income	(1,716)	(2,147)	(1,662)
Net Expenditure (excluding Capital Charges)	26,963	33,737	36,216

3. Financial Information (continued)

For Buckinghamshire Fire and Rescue Service

CIPFA

Firefighter Pensions & Reserves 2016-17 (Actuals)

Firefighters' Pension Fund Account	£	per 1,000 pop	Average
Employer Contributions	(1,739)	(2,176)	(2,580)
Employer Ill Health Charges	(39)	(49)	(214)
Other Charges	0	0	(24)
Employee Contributions	(1,276)	(1,597)	(2,035)
Transfers In	(25)	(31)	(56)
Pensions Paid	6,486	8,116	10,066
Commutations and Lump Sums Paid	1,303	1,630	2,629
Transfers Out	0	0	20
Net Pension Fund Payments	4,710	5,893	7,806

Reserves/Provisions	£	per 1,000 pop	Average
Earmarked Reserves	8,994	11,254	12,566
General Reserves	2,165	2,709	3,592
Provisions	2,921	3,655	641

Firefighter Pensions & Reserves 2017-18 (Estimates)

Firefighters' Pension Fund Account	£	per 1,000 pop	Average
Employer Contributions	(1,115)	(1,395)	(2,364)
Employer Ill Health Charges	(82)	(102)	(183)
Other Charges	0	0	(10)
Employee Contributions	(907)	(1,135)	(1,890)
Transfers In	0	0	(16)
Pensions Paid	6,004	7,512	9,866
Commutations and Lump Sums Paid	1,061	1,327	1,906
Transfers Out	0	0	14
Net Pension Fund Payments	4,960	6,206	7,322

Reserves/Provisions	£	per 1,000 pop	Average
Earmarked Reserves	8,994	11,254	10,858
General Reserves	2,165	2,709	3,169
Provisions	2,921	3,655	378

4. Other CIPFA Fire and Rescue Services

● CIPFA Fire and Rescue Service Statistics

CIPFA are the leading independent source of data about local government services, undertaking more than 30 surveys annually. We have been collecting data relating to fire and rescue services for more than almost forty years. The data collected represents the most comprehensive source of information relating to measuring the performance of fire and rescue authorities in the UK.

A working group of local authority practitioners and central government representatives meet annually to help shape the direction of the questionnaire and data that is collected to ensure that it is continually adapted to remain relevant in an ever-changing environment.

Datasets provide financial and non-financial information for local government managers engaged in comparative analysis and performance measurement. Subscribers to www.cipfastats.net have access to our historical archive of downloadable data in addition to a range of interactive and visual tools to help with further analysis.

www.cipfastats.net/publicprotection/fire

● CIPFA TISonline Police and Fire Stream

TISonline is CIPFA's online information resource which supports financial managers in the public services. TISonline provides over 30 information streams of guidance on the financial and service functions of local authorities and other bodies, supported by news updates, discussion forums and e-alert services.

www.cipfa.org/tisonline/streams/other-sectors/police-and-fire

● CIPFA VfM Indicators Benchmarking Clubs

CIPFA's Value for Money (VfM) Indicators is the leading benchmarking tool for assessing value of money in the public sector. HM Treasury specifically recommends collecting and reporting against indicators, for organisations with more than 250 employees.

VfM Indicators has the widest coverage of back office functions, which are under scrutiny in many parts of the public sector at present. You can assess performance of finance, human resources, information and communication technology, estate management, procurement, legal functions and communications.

VfM Indicators will assess your organisation's performance, and pinpoint its strengths and weaknesses, helping you to make more informed decisions on budget and improvement. The system also provides you with solid, data-related evidence to support decisions.

www.cipfa.org/services/benchmarking/vfm-indicators

● CIPFA Police and Fire Network

CIPFA's Police and Fire network briefs and advises police forces, officers of police and crime commissioners and fire and rescue authorities; keeping you at the forefront of police and fire legislation, policy, current issues and anticipated future developments.

www.cipfa.org/services/networks/police-and-fire-network



Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	13 March 2019
OFFICER	Mark Hemming, Director of Finance & Assets
LEAD MEMBER	Councillor David Watson
SUBJECT OF THE REPORT	Treasury Management Performance 2018/19 - Quarter 3
EXECUTIVE SUMMARY	<p>This report is being presented to provide the treasury investment position as at the end of the third quarter. It is best practice to review on a regular basis how Treasury Management activity is performing.</p> <p>The accrued interest earned for the first 9 months of 2018/19 is £158k, which is £46k higher than the budget for the period.</p>
ACTION	Noting
RECOMMENDATIONS	That the Treasury Management Performance 2018/19 – Quarter 3 report be noted.
RISK MANAGEMENT	<p>Making investments in the Authority's own name means that the Authority bears the risk of any counterparty failure. This risk is managed in accordance with the strategy and with advice from external treasury management advisors.</p> <p>The Director of Finance and Assets, will act in accordance with the Authority's policy statement; Treasury Management Practices and CIPFA's Standard of Professional Practice on Treasury Management.</p> <p>The risk of counterparty failure is monitored on the directorate level risk register within Finance and Assets.</p> <p>There are no direct staffing implications.</p>
FINANCIAL IMPLICATIONS	The budget for 2018/19 relating to interest earned on balances invested is £150k. Performance against the budget is included within Appendix A.
LEGAL IMPLICATIONS	The Authority is required by section 15(1) of the Local Government Act 2003 to have regard to the Department for Communities and Local Government Guidance on Local Government Investments; and by regulation 24 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 [SI 3146] to have regard to any prevailing CIPFA Treasury

	Management Code of Practice
CONSISTENCY WITH THE PRINCIPLES OF THE DUTY TO COLLABORATE	No direct impact.
HEALTH AND SAFETY	No direct impact.
EQUALITY AND DIVERSITY	No direct impact.
USE OF RESOURCES	See Financial Implications.
PROVENANCE SECTION & BACKGROUND PAPERS	Treasury Management Policy Statement, Treasury Management Strategy Statement and the Annual Investment Strategy http://bucksfire.gov.uk/files/1614/4827/6491/ITEM_8_Treasury_Management_Strategy_2016-17_FINAL.pdf Treasury Management Practices http://bucksfire.gov.uk/files/4314/5527/8969/OA2509_13.compressed.pdf
APPENDICES	Appendix A – Treasury Management Performance 2018/19 – Quarter 3
TIME REQUIRED	5 minutes
REPORT ORIGINATOR AND CONTACT	Linda Blunt lblunt@bucksfire.gov.uk 01296 744404

Appendix A – Treasury Management Performance 2018/19 – Quarter 3

Background

Up until 31 March 2013, the Authority's cash balances were managed by Buckinghamshire County Council (BCC) under a Service Level Agreement (SLA). From 2013/14 the Authority began investing in its own name. This report highlights the performance of the in-house treasury management function for its fourth year 2018/19.

Security of Investments

The primary investment priority as set out in the Treasury Management Policy Statement is the security of capital. The Authority applies the creditworthiness service provided by Link. This determines whether or not a counterparty is suitable to invest with and if so, the maximum duration an investment could be placed with them. In the Annual Investment Strategy (AIS), the Authority resolved that the balances invested with any single counterparty at any point in time would be 30% of the total investment portfolio to a maximum of £5m (with the exception of Lloyds Bank, who as our banking provider that have a limit of £7.5m, of which at least £2.5m must be instant access). The amount invested with each counterparty on the approved lending list as at 31 December 2018 is detailed below:

Counterparty	Amount (£000)
Warrington Borough Council	2,000
Bournemouth Borough Council	2,000
Newcastle Building Society	1,000
Nottingham Building Society	1,000
Thurrock Borough Council	1,000
Goldman Sachs International	3,000
Lloyds Bank PLC	2,000
Principality Building Society	1,000
West Bromwich Building Society	2,000
Leeds Building Society	1,000
Santander	1,000
Lloyds Bank plc (current accounts)	812
Payden & Rygel USBD	1,004
Royal London Asset Management USDBF	1,007
Ignis Sterling MMF*	50
CCLA MMF	52
Total	19,925

*MMF denotes a Money Market Fund

No counterparty limits were breached during Quarter 3.

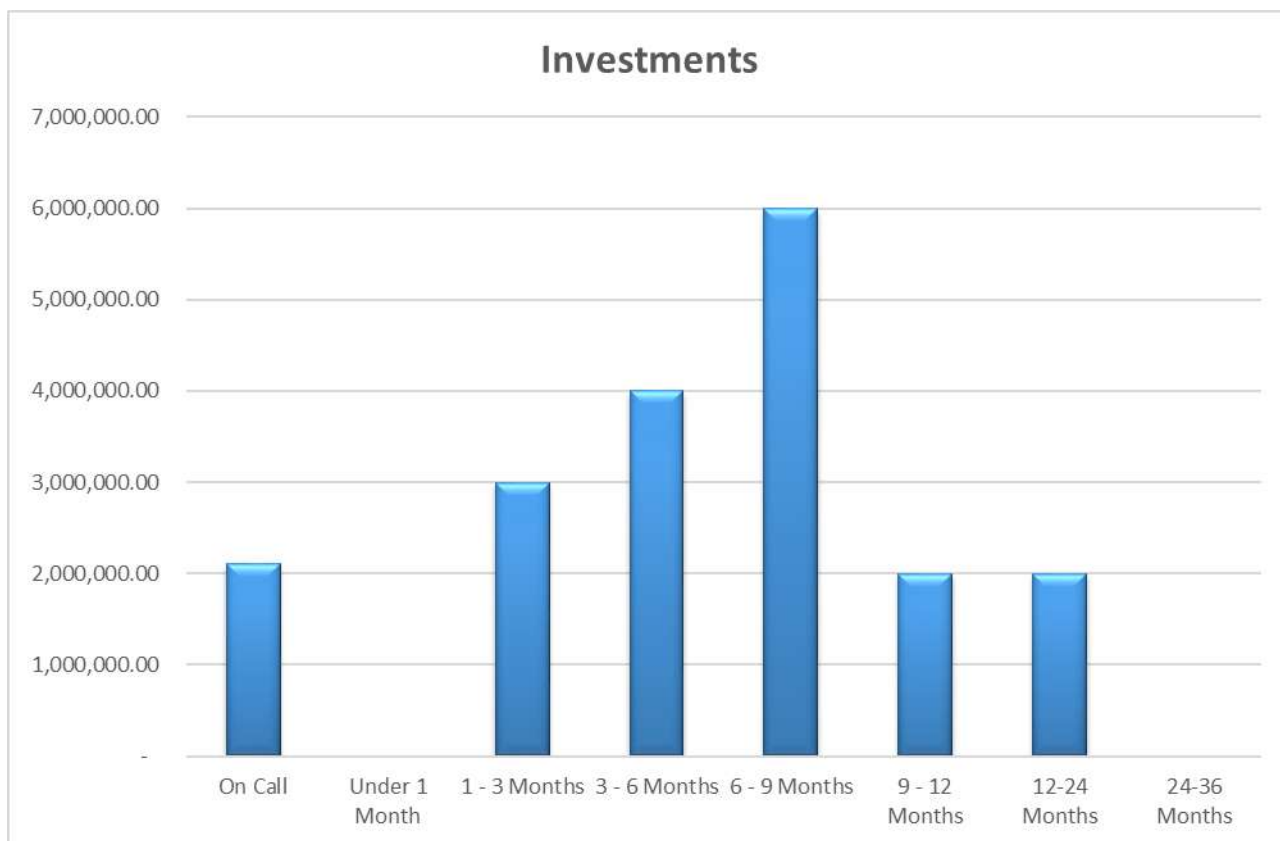
The above investments include an amount of £2.011m invested in two Ultra Short Dated Bond Funds (USDBF). These were previously known as Enhanced Money Market Funds. An USDBF is a collective investment vehicle which, like a MMF employs credit analysts who first assess who is a suitable counterparty and then continue to monitor those counterparties over time. By investing with a range of counterparties, risk is able to be diversified to a greater extent than investing directly in single counterparties.

In its AIS the Authority also resolved that all credit ratings will be monitored weekly, by means of the Link creditworthiness service. During quarter 3 Link made no relevant changes to the counterparty listing.

Liquidity

Investments

The second objective set out within the Treasury Management Policy Statement is the liquidity of investments (i.e. keeping the money readily available for expenditure when needed). Investments have been placed at a range of maturities, including having money on-call in order to maintain adequate liquidity. The current investment allocation by remaining duration can be seen on the chart below:



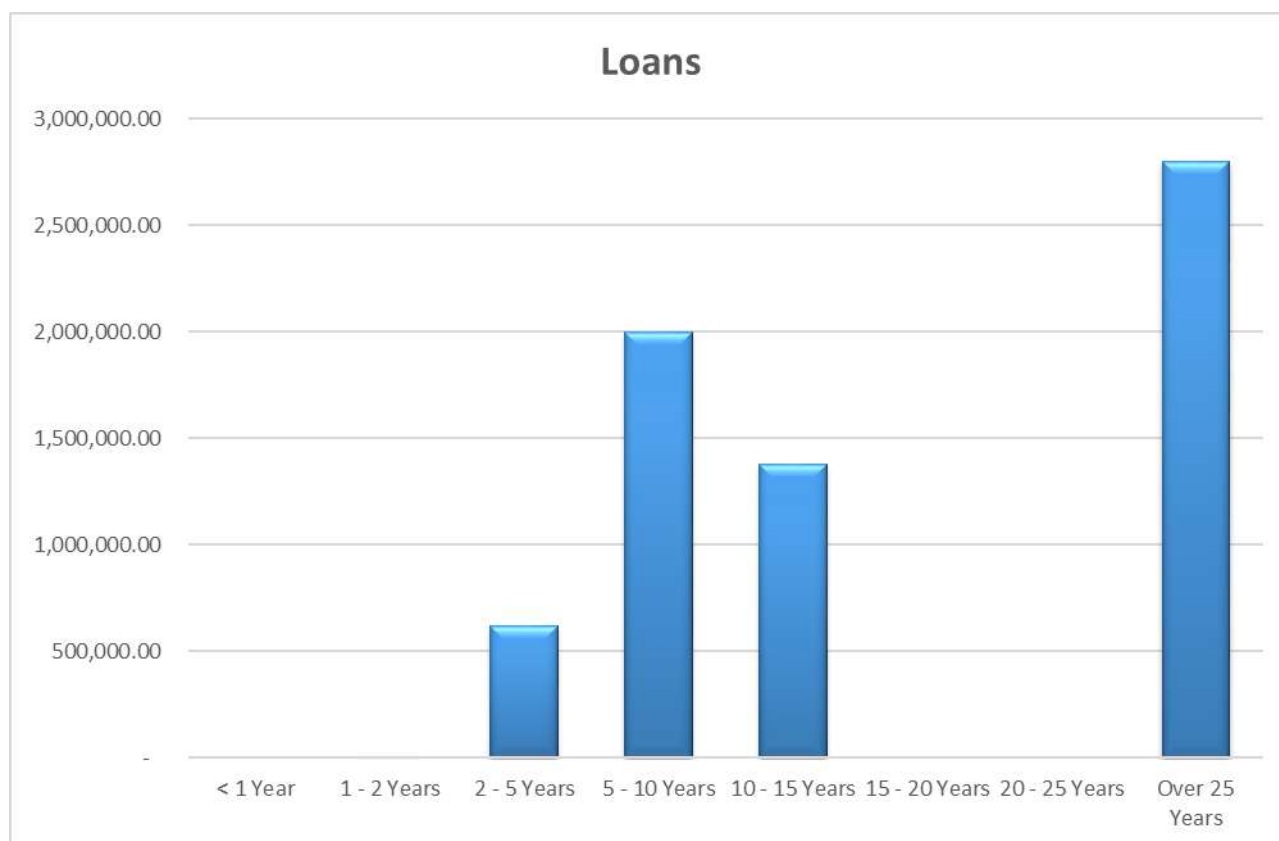
In order to cover expenditure such as salaries, pensions, creditor payments, and potential liabilities for which we have made provisions within the Statement of Accounts, a greater proportion of the balances are invested as short fixed-term deposits. Any unforeseen circumstances and potential major incidents that could

occur are covered by holding a smaller proportion of the investment balances on call (i.e. it is available for use on the day it is required).

There are currently 13 investments with 11 different counterparties detailed in the Security of Investments table. These were all originally invested for different terms and will be used to cover monthly expenditure such as salaries and capital expenditure relating to the Blue Light Hub build. Any surplus funds will be re-invested for varying terms upon maturity in order to maintain liquidity and meet future commitments. Balances on call include the investments in the Money Market Funds and the Ultra Short Dated Bond Funds. These help improve the liquidity of the Authority’s balances. By investing collectively, the Authority benefits from liquidity contributed by others and from the knowledge they are all unlikely to need to call on that money at the same time.

Borrowing

As part of managing the liquidity of investments, it is important to have regard to the maturity structure of outstanding borrowing. This can be seen in the following chart:



The total borrowing outstanding as at 31 December 2018 is £6.797m. No further debt repayment is due until May 2020. These repayments do not directly affect the revenue budget, as they simply reflect the use of cash accumulated by setting aside the appropriate minimum revenue provision (MRP) to settle the outstanding liability.

Investment Yield

Having determined proper levels of security and liquidity, it is reasonable to consider the level of yield that could be obtained that is consistent with those priorities.

Performance Against Budget – Quarter 3

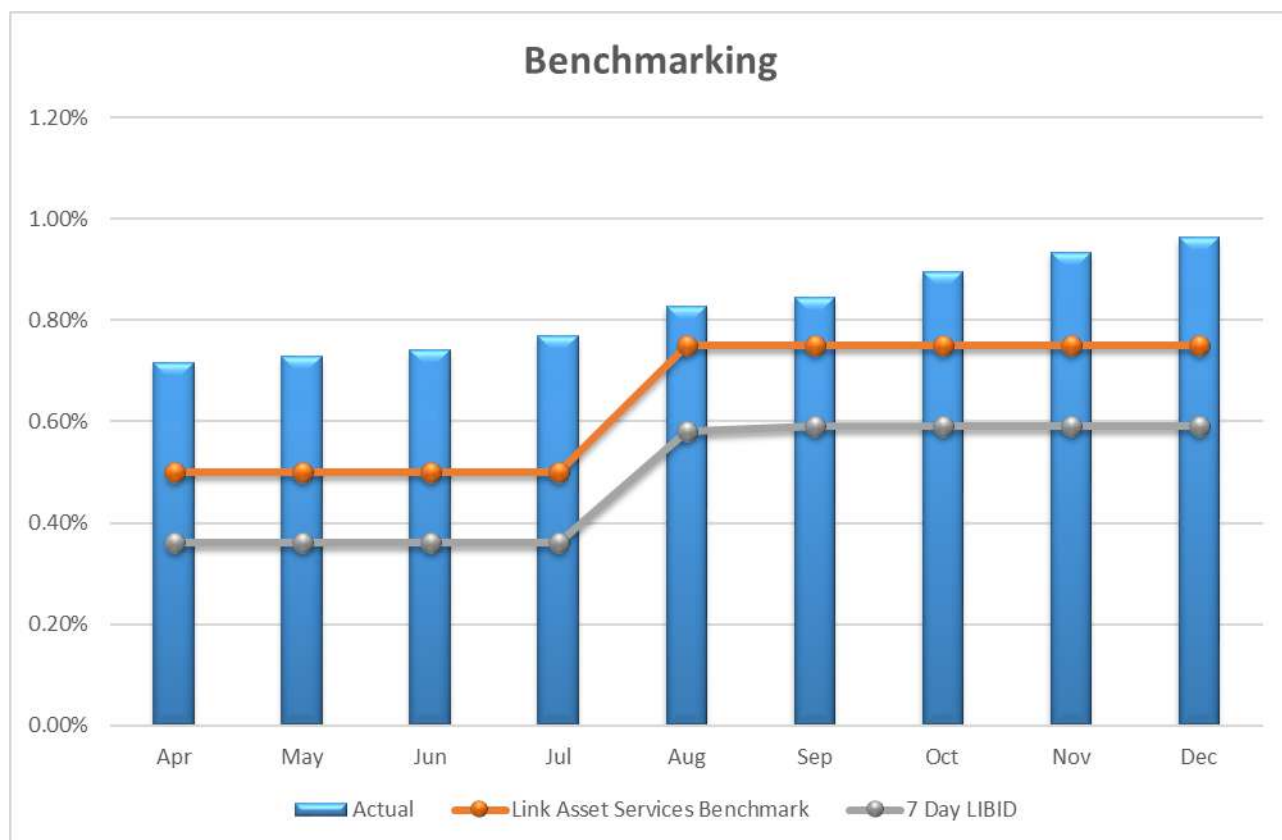
The budget for future years was reviewed as part of the Medium Term Financial Plan process and the income target for 2018/19 is £150k. This has increased by £50k for 2018/19 due to the continuing over-achievement against the previous year’s budget.

The accrued interest earned as at 31 December 2018 is £158k against the planned budget of £112k for the first quarter, which is an over achievement of £46k. It should be noted that £27k of this is due to the interest achieved from making an advance payment in respect of the Employers contribution to the LGPS, achieving £36k interest per year.

Performance Against the Benchmark – Quarter 3

The relative performance of the investments is measured against two benchmark figures:

- 7 day LIBID – this is the rate the Authority would have earned on all balances had the SLA with BCC continued into future years
- Link benchmark – this is the indicative rate that Link advised we should be looking to achieve for 2018/19 at the start of the year
- The weighted average rate (%) is compared to the two benchmark figures in the following chart for each month:



The Authority has out-performed both benchmark figures for the third quarter. This is predominantly due to the Authority investing in longer durations with Local Authorities and other counterparties and benefitting from higher returns which has resulted in the Authority outperforming against the budget set.

In the second quarter of 2018/19, the Bank of England base rate increased by 0.25% and currently remains at 0.75%. As a result of this increase, the market was expected to follow suit and on the back of this, the level of returns the Authority received has shown some slight improvement in Q3. However the market has been cautious and slower to react due to the uncertainty over Brexit.

It must also be noted that the level of funds available for investment have reduced and going forward, they will continue to do so as they are being used to fund the build of the Blue Light Hub at West Ashlands, Milton Keynes. The Authority will continue to re-invest any surplus funds with varying maturity dates to ensure we make a return and have sufficient liquidity to cover the day to day expenditure.

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Buckinghamshire & Milton Keynes Fire Authority

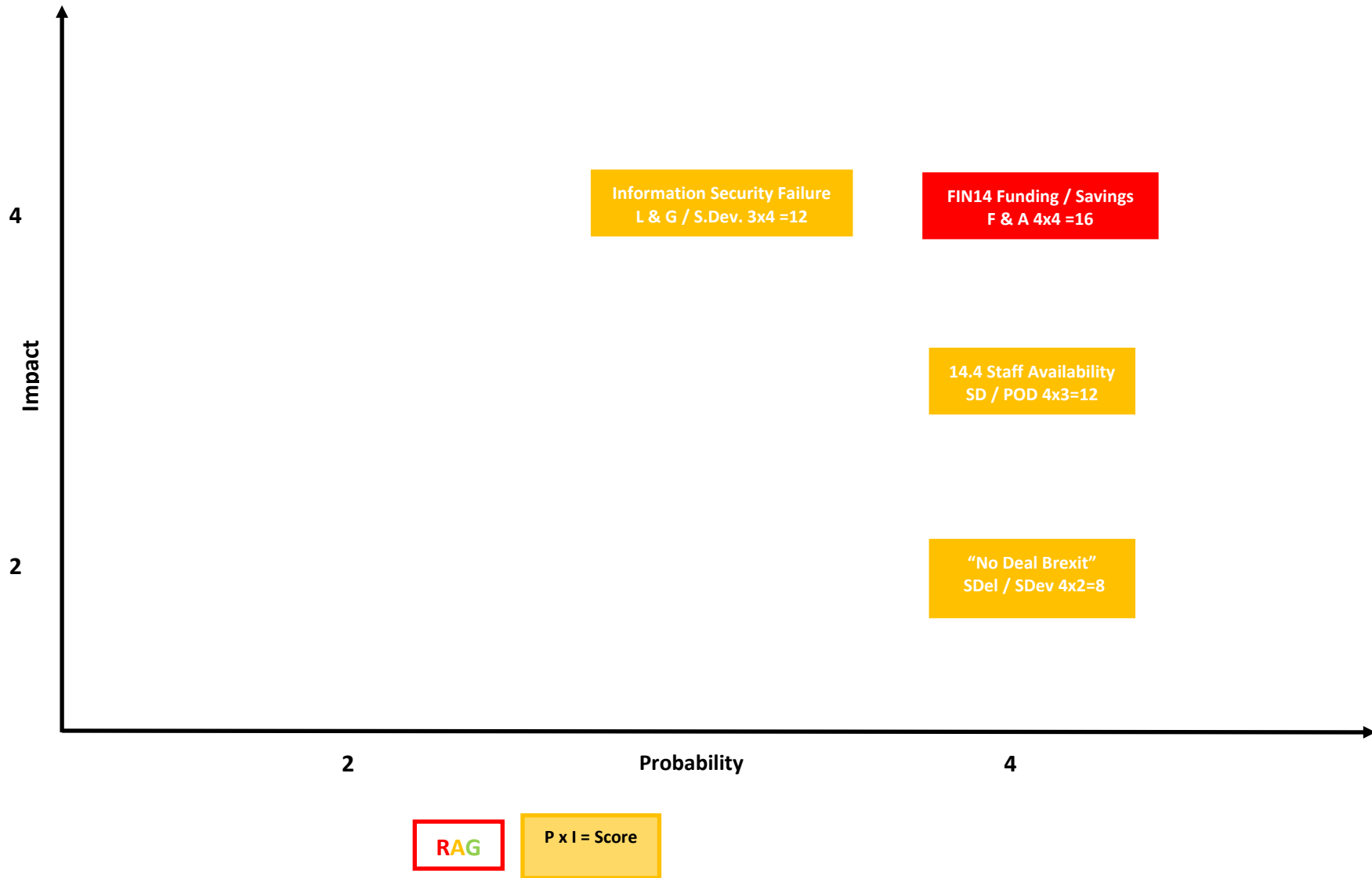
MEETING	Overview and Audit Committee
DATE OF MEETING	13 March 2019
OFFICER	Julian Parsons, Head of Service Development
LEAD MEMBER	Councillor Netta Glover
SUBJECT OF THE REPORT	Corporate Risk Management
EXECUTIVE SUMMARY	<p>This report provides an update on the current status of identified corporate risks. Risk registers are maintained at project, departmental and directorate levels. Corporate risks are those that have been escalated from these levels for scrutiny by the Strategic Management Board (SMB) because of their magnitude, proximity or because the treatments and controls require significant development.</p> <p>The Corporate Risk Register was last reviewed by the Overview and Audit Committee on 14 November 2018.</p> <p>Since then it has been regularly reviewed by SMB, most recently at its 12 February meeting, and, by the Performance Management Board on 31 January at which all the directorate level risk registers were scrutinised.</p> <p>At the 15 January SMB meeting the following changes to the Risk Register were agreed:</p> <ol style="list-style-type: none"> 1. Progress in addressing the Pager Service risk, and its continued green RAG status, indicated that it was appropriate to remove it from the Corporate Risk Register; and, 2. Central Government have instructed public service providers to undertake contingency planning for a scenario in which the UK leaves the EU without a formal withdrawal agreement on 29 March 2019. In light of this the potential short-term risks have been scoped and evaluated and are shown at page 8 of Annex C. Given the imminence of the potential EU withdrawal date, it was agreed that that this risk be added to the Corporate Risk Register. It was also recommended that any longer term financial risks arising from this scenario be addressed in the funding and savings risk when more is known and the exit scenario clarified. <p>Officers are also currently considering any potential risks to the Authority that may arise from the Court of</p>

	<p>Appeal's recent decision regarding the Fire Brigades Union's 2015 firefighters' pension scheme age discrimination case against the Government. These will be reported to the Committee at the next meeting.</p> <p>The current distribution of corporate risks relative to probability and potential impact is shown at Annex A.</p> <p>Changes to the corporate risk ratings over the last year are shown at Annex B.</p> <p>Detailed assessments of identified corporate risks are shown in the Corporate Risk Register at Annex C.</p>
ACTION	Decision
RECOMMENDATIONS	<p>It is recommended that:</p> <ol style="list-style-type: none"> 1. the status report on identified corporate risks at Annex C be reviewed and approved; 2. comments be provided to officers for consideration and attention in future updates/reports.
RISK MANAGEMENT	The development, implementation and operation of effective corporate risk management structures, processes and procedures are considered critical to assure continuity of service to the public, compliance with relevant statutory and regulatory requirements and the successful delivery of the Authority's strategic aims, priorities and plans.
FINANCIAL IMPLICATIONS	No direct financial implications arising from the presentation of this report. It is envisaged that the further development of the Authority's corporate risk management framework will be undertaken from within agreed budgets.
LEGAL IMPLICATIONS	None directly arising from this report. Any legal consequences associated with the crystallisation of individual risks are detailed in the Risk Register report at Annex C.
CONSISTENCY WITH THE PRINCIPLES OF THE DUTY TO COLLABORATE	The potential to share corporate risk intelligence with neighbouring FRS and other relevant agencies will be considered. BMKFA already participates in the multi-agency Thames Valley Local Resilience Forum which produces a Community Risk Register which is among the sources used to identify potential risks to the Authority.
HEALTH AND SAFETY	Development of the framework does not impact directly on the legal compliance to health and safety, however if risks are not appropriately identified then this may present Health and Safety risks.

EQUALITY AND DIVERSITY	<p>No direct implications from the presentation of this report. However risks to achieving the Authority's equality, diversity and inclusion objectives or compliance with relevant statutes or regulations are identified assessed and managed via this process and are currently monitored within the People and Organisational Development Risk Register.</p>
USE OF RESOURCES	<p>The development of the risk management framework complements the governance framework and business processes as a critical cog in the system of internal control and makes better use of our people resources by giving them clearly defined areas of responsibility.</p> <p>Senior managers and principal officers are key stakeholders in the development of the framework and have an active role in its development at every stage. The lead Member will also be involved in the development of the framework with particular responsibility for determining the reporting arrangements for the Authority.</p> <p>As with all policy frameworks, all employees will be informed of the changes in the process and will receive any training necessary to support their role in the process.</p>
PROVENANCE SECTION & BACKGROUND PAPERS	<p>A formal policy for the management of Corporate Risk was approved by the Authority in August 2006 and implemented with effect from 31 January 2007 (OC57: Corporate Risk Management Policy).</p> <p>Further development of this policy and framework was reported to members at the 15 September 2010 CFA meeting (see Annex A and item 8 of 15 September CFA Papers:</p> <p>http://bucksfire.gov.uk/files/8114/0681/3588/150910.PDF</p> <p>An updated Corporate Risk Management Policy was approved at the 18 March 2015 Executive Committee: http://bucksfire.gov.uk/files/3314/2564/2098/Executive Committee 180315.pdf</p> <p>CFA Members were last updated on the status of the Authority's Corporate Risks at the 14 November 2018 Overview & Audit Committee and will be updated again at the 17 July 2019 meeting.</p>
APPENDICES	<ol style="list-style-type: none"> 1. Annex A: Distribution of Corporate Risks at 12 February 2019 SMB meeting 2. Annex B: 12 Month View of Changes to Corporate Risks 3. Annex C: Corporate Risk Register Report

TIME REQUIRED	10 Minutes
REPORT ORIGINATOR AND CONTACT	Stuart Gowanlock, Corporate Planning Manager sgowanlock@bucksfire.gov.uk 01296 744435

Annex A: Corporate Risk Map – As at 12 February 2019 SMB

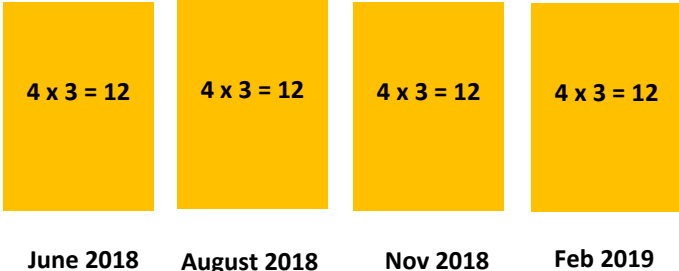


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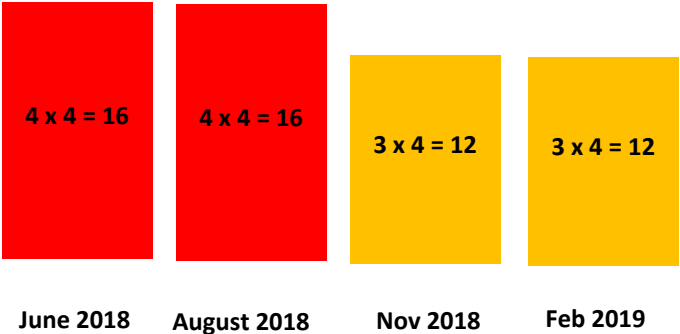
No Deal Brexit Scenario



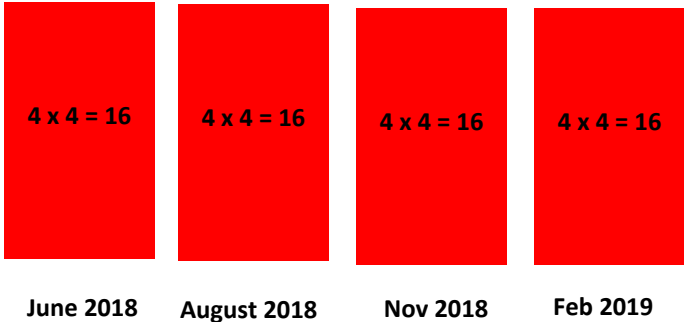
Staff Availability



Information Security Failure



Risk to Funding



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Annex C - Corporate Risk Register – as at 12 February 2019 SMB

Corporate Risks

Risk Description	Resp.	Consequences if Untreated Risk Occurs	Risk Score (Former) / New			Risk Level	Current Treatment	RAG	Comments / Further Treatment Proposed
			P	I	Σ	HML			
CRR 014.4 Staff Availability Emerging risks of 1/ industrial action due to pension change or pay dispute; 2/ Staff inability to get to work due to external factors e.g. Pandemic Flu, disruption to fuel supplies etc. 3/Impact of transformation at pace on attraction of new staff, retention and overall workforce stability.	COO / POD Dir.	Potential detrimental effects on service delivery to the community and our reputation.	(2)	(5)	(10)	(M)	<ul style="list-style-type: none"> • Full business continuity plans in place & uploaded to Resilience Direct. • Peer review of the business continuity arrangements • Bank System • Flexi-Duty System Pilot • Staff Transfer Procedure • Employee assistance and welfare support • Training Needs Assessment process • Monitoring of staff 'stability ratio' relative to best practice and sector norms • Review of Resourcing and Retention strategies • Wider range of contracts offering more flexible ways of working • A variety of approaches are being adopted to replenish the workforce. These include more operational apprentices, transferees, and re-engagement options • Workforce planning data is regularly reviewed with Service delivery, HR and Finance. • Project on Strategic Review of Operational Resourcing is underway with a number of work-streams, including On-Call and Geographic station reviews • Growth bids to be considered to support future resourcing demands. 	A	<p><u>19 September 2017 SMB</u> The risk has eased in the short term following take on of transferees and a new batch of apprentices. However, risk score to remain unchanged due to imminent London Fire Brigade recruitment campaign which is aiming to recruit 400 firefighters.</p> <p><u>14 November 2017 SMB</u> Due to neighbouring services advertising for transferees at different levels there is an increased risk of operational staff transferring with only a month's notice. In particular LFB have advertised for Station Commanders and several staff have applied. The border services have less stringent promotion standards without the need for IFE, so staff are attracted by the future potential opportunities.</p> <p><u>13 February 2018 SMB</u> A review of the extant Career Development procedure, is currently being undertaken. Whilst it is anticipated some amendments will be necessary, these will not in any way be detrimental in continuing to raise standards.</p> <p><u>21 June 2018 PMB</u> A coordinated programme of apprenticeships recruitment, replenishment of promotional development pools for Crew through to Group Commander level, with the accompanying mandatory training requirements and progressing a small number of transferees in to balance experience is on track.</p>
			(5)	(5)	(25)	(H)			
			(3)	(5)	(15)	(H)			
		(4)	(5)	(20)	(H)				
		(3)	(5)	(15)	(H)				
		(5)	(4)	(20)	(H)				
		(4)	(3)	(12)	(M)				
		(5)	(3)	(15)	(H)				
		(4)	(3)	(12)	(M)				
		(5)	(3)	(15)	(H)				
(3)	(3)	(9)	(M)						
4	3	12	M						

Annex C - Corporate Risk Register – as at 12 February 2019 SMB

						<ul style="list-style-type: none"> • Head of Service delivery is working with SC's to review reward options • HR are reviewing the future promotion and career development options • Competent temporary SC's substantiated without full IFE (December 2017) and a review of impact on Watch and Crew will be taking place December 2107. • Full suite of appointments planned for 2018 	<p>the risk of losing operational staff at different levels continues, particularly with LFB who offer London weighting allowance. The position is being closely monitored and modelled into medium term workforce plans</p> <p><u>23 October 2018 SMB</u> The recruitment plan for 2019 to refresh the workforce during a period of predicted peak retirements. Is approved. A fourth tranche of Fire Fighter Apprentices are planned for Q1 2019 20 , supplemented by a small number of experienced transfers as required. The transferees numbers can flex depending on any LFB recruitment impacts and/or unplanned leavers.</p> <p><u>12 February 2019 SMB</u> Apprenticeships recruitment programme completed with 16 Fire Fighter apprentices to be in place by end March 2019. Development Centre programme to ensure talent pipeline, succession requirements and resilience in place scheduled – 29 April 2019 On-Call attraction programme underway utilising the recently launched national awareness campaign .</p>
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Annex C - Corporate Risk Register – as at 12 February 2019 SMB

Risk Description	Resp.	Consequences if Untreated Risk Occurs	Risk Score (Former) / New			Risk Level	Current Treatment	RAG	Comments / Further Treatment Proposed
			P	I	Σ				
Fin 14 – Funding and Savings Requirement	Director Finance & Assets	The funding settlement now assumes that a council tax increase is required each year in line with the prevailing capping limit, currently 3% for the Fire Authority, and that local growth meets expectations. If either or both did not come to fruition there is a risk the Authority will not meet its commitment to the PSP 2015-20 and that a fundamental re-think of service provision would be required.	(4)	(4)	(16)	H	Proactive management of the MTFP is in force and is very closely aligned to workforce planning. For the present, USAR (S31) grant funding is assumed to continue, though notification now seems to be year on year and often after budget setting. If removed, the Authority will need to cope with a circa £800k cut in funding. The Authority has responded to consultations and lobbied MPs to increase the referendum threshold for fire authorities to £12.	R	<p>5 June 2018 SMB</p> <p>The Authority has not received any reassurance regarding the long-term viability of USAR grant funding. There is also no clarity as to the level of any pay-award, and whether or not amounts above 1% will be funded centrally or not. Concerns around levels of funding and current uncertainty were raised with the Home Office during a conference call discussing 'Fire Risk and Demand'. There is currently a forecast budget deficit of £440k for 2019-20. If the level of Council Tax surpluses seen in previous years is forthcoming, and if the local business rates pool continues for a further year, the Authority could conceivably set a balanced budget for 2019-20 by restricting non-pay inflationary rises and not approving any other budget increases. Any other non-budgeted increases or overspends could be covered by reserves for one-year (although this would impact on future investment). After 2019-20 the Authority should have a better indication of future funding, as the outcomes of the upcoming Comprehensive Spending Review and Fair Funding Review will be published. Until then, the risk is to remain as 'Red'.</p> <p>18 September 2018 SMB</p> <p>In addition to the risks noted at 5 June 2018 SMB, further information has been received in relation to employers' contributions to the firefighter's pension scheme (a risk originally anticipated</p>
			(3)	(4)	(12)	M			
			(3)	(4)	(12)	M			
			4	4	16	H			

Annex C - Corporate Risk Register – as at 12 February 2019 SMB

								<p>following the Budget in 2016). In a written statement to the House of Commons (on 6 September 2018) it was noted that ‘early indications are that the amount employers pay towards the [unfunded pension] schemes will need to increase’. The Budget 2016 set out a reduction in the anticipated discount rate used to calculate employer contributions, but the latest statement indicates the reduction in the rate will be even greater, which would lead to even higher employer contributions. The Authority was expecting an increase, but until full valuation results are published, it is not known whether the amount allowed for in the MTFP will be sufficient.</p> <p><u>23 October 2018 SMB</u></p> <p>Initial valuation reports indicate that the average employer contribution rate for the firefighter’s pension scheme will increase from 17.6% to 30.2% from 1 April 2019. The estimated additional cost to the Authority is £1.6m per year. For 2019-20 the Treasury will fund the majority of this amount, leaving a net increase of approximately £150k for the year. An amount greater than this had already been set aside following the announcement in the Budget 2016. No additional funding has been confirmed for 2020-21 and this will need to form part of the sector’s bid within the Comprehensive Spending Review process.</p> <p>The Home Office have commenced an engagement with NFCC on the future of USAR from 2024, when the current USAR assets reach the end of their expected operational life. Four proposed options range from no change through to a reduction in the</p>
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Annex C - Corporate Risk Register – as at 12 February 2019 SMB

								<p>total number of teams/ units by up to 36%. The effect of this could range from a total loss of Section 31 grant funding for the BFRS USAR capability, through the reduced funding for a scaled-back provision. This Service is engaged with the NFCC working group and will be sighted early on development. As the risk develops a range of responses will be raised and considered.</p> <p><u>12 February 2019 SMB</u> The Executive Committee has recommended a balanced budget for 2019-20 to 2021-22 for approval by the Fire Authority on 13 February 2019. This has been achieved by significantly reducing the Revenue Contribution to Capital, which would leave the Authority with no capital reserves by the end of 2024-25. This is not sustainable in the longer-term, and the Authority will continue to make the case for additional funding as part of the upcoming Comprehensive Spending Review. At its meeting on 13 February 2019, the Authority is also being recommended to discuss the implications of holding a referendum to increase Council Tax above the 3% threshold in a future year.</p>
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Annex C - Corporate Risk Register – as at 12 February 2019 SMB

Risk Description	Resp.	Consequences if Untreated Risk Occurs	Risk Score (Former) / New			Risk Level	Current Treatment	RAG	Comments / Further Treatment Proposed
			P	I	Σ				
<p>Information security failure to -</p> <p>a) comply with statutory or regulatory requirements</p> <p>b) manage technology</p> <p>c) manage organisational resources</p> <p>Deliberate: unauthorised access and theft or encryption of data. Accidental: loss, damage or destruction of data</p>	<p>Senior Information Risk Owner (SIRO) Director Legal & Governance</p>	<ul style="list-style-type: none"> Inability to access/use our e-information systems. Severe financial penalties from the Information Commissioner Lawsuits from the public whose sensitive personal information is accessed causing damage and distress. 	<p>(4) 3</p>	<p>(4) 4</p>	<p>16 12</p>	<p>(H) M</p>	<p>1. Appropriate roles:</p> <ul style="list-style-type: none"> SIRO has overall responsibility for the management of risk Information and information systems assigned to relevant Information Asset Owners (IAO's) Department Security Officer (DSO) the Information Governance & Compliance Manager has day-to-day responsibility for the identification of information risks and their treatments 'Stewards' assigned by IAO's with day-to-day responsibility for relevant information. <p>2. Virus detection/avoidance:</p> <p>Anti-Malware report – no significant adverse trends identified which indicates that improved security measures such as new email and web filters are being successful in intercepting infected emails and links;</p> <p>3. Policies / procedure:</p> <p>Comprehensive review and amendment of the retention and disposal schedules / Information Asset Registers,</p> <ul style="list-style-type: none"> current and tested business continuity plans / disaster recovery plans employee training/education tested data/systems protection clauses in contracts and data-sharing agreements Integrated Impact Assessments (IIA) disincentives to unauthorised access e.g. disciplinary action <p>4. Premises security:</p> <ul style="list-style-type: none"> Preventative maintenance schedule Frequent audits at Stations and inventory aligned to asset management system. Reduction in the number of CCTV requests following improved education and guidance in relation to the use of the same; 	<p>A</p>	<p><u>21 June PMB Update</u></p> <p>The National Cyber Security Centre (a part of GCHQ) has stated that cyber-attacks have resulted in financial losses to business. The costs arise from the attack itself, the remediation and repairing reputational damage by regaining public trust. Attacks have also triggered declines in share prices and the sacking of senior and technical staff held to account for massive data breaches. The enforcement of the General Data Protection Regulation (GDPR) in May 2018 could, under certain circumstances, lead to severe fines for organisations which fail to prevent data breaches, which result in a risk to the rights and freedoms of individuals. The increase in availability of Distribute Denial of Services (DDoS)-for-hire services has led to an increase in Distribute Denial of Services attack attempts. There was a 91% increase between July and September 2017 compared to the first quarter of 2017". With no decline in the threats from external sources and adjustment issues to meet the requirements of GDPR information security continues to be very high risk.</p> <p><u>14 August 18 SMB</u></p> <p>Following a review of the adequacy of the controls and mitigations in respect of this risk it was agreed that the probability score could be reduced to 3 resulting in an overall score of 12 and a reduction in the RAG status from red to amber.</p>

Annex C - Corporate Risk Register – as at 12 February 2019 SMB

							<p>- Premises Security Group re-established to meet on a three monthly basis aligned to the PMB meeting schedule.</p>	<p><u>23 October 18 SMB</u> SMB discussed a recent data breach that had occurred at Sodexo who provide an online employee benefits facility for Authority employees resulting in employees who have joined the scheme being targeted with spam emails. Also, a report of a recent break-in at a fire station was received. SMB noted the steps being taken to investigate these incidents and identify any additional measures that can be taken to avoid similar in the future. It was agreed that neither incident was at a level that would require an immediate change to the risk score at this point but that this would be reviewed again in light of any further findings.</p> <p>Earlier this year a breach of one of our servers, not connected to the network, was swiftly eradicated and a report was made to “Action Fraud” (part of the National Cyber Crime Unit). To mitigate further attempts on any of our systems we have been working in collaboration with the Police Cyber Security Advisor of the South East Regional Organised Crime Unit to deliver cyber training (free of charge) to the Strategic Management Board. Future events will arranged for other employee groups.</p> <p><u>12 February SMB</u> The National Fire Chief’s Council are gathering data on behalf of the Home Office regarding cloud-hosting of FRS data outside of the UK.</p> <p>Our records indicate that we do not have data hosted outside of the UK. However, there is no identified risk to the Authority for data to be hosted in the European Economic Area or in a country with an adequacy decision (e.g. Canada).</p>
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Annex C - Corporate Risk Register – as at 12 February 2019 SMB

Risk Description	Resp.	Consequences if Untreated Risk Occurs	Risk Score (Former) / New			Risk Level	Current Treatment	R A G	Comments / Further Treatment Proposed
			P	I	Σ				
Risk of physical disruption to Service operations due to UK withdrawal from the EU without a formal exit agreement (the so-called 'No Deal Brexit'.	Heads of Service Development and Delivery.	Disruption to procurement processes leading to potential shortages of equipment or consumables. Disruption to transportation delaying personnel and or vehicle movements.	4	2	8	M	<p>The likely impact of short-term disruption to supplies of equipment to the Service is considered to be low given that: most Authority procurement contracts are with UK based suppliers; and, the relatively long timescales for procurement within the sector. Advice and guidance from the NFCC and Fire Industries Association in relation to this risk is monitored and acted on as required.</p> <p>The risk of transport disruption is considered relatively low due to absence of ports and international airports within the area served by the Authority. Authority officers are actively involved in in TVLRF risk evaluation and mitigation planning for the wider Thames Valley area.</p>	M	<p>12 February 2019 SMB</p> <p>Service business continuity plans will be reviewed and updated in light of any localised requirements arising from the on-going work of the NFCC and TVLRF in relation to EU exit risk evaluation and mitigation planning.</p> <p>Initial risk score remains appropriate given ongoing potential for a 'no deal' Brexit with high likelihood of low / medium impact on the Authority in the short term.</p> <p>The main risks to the Authority are more likely to arise over the medium to long term from the fiscal effect of Brexit and any potential impact on funding streams – especially from central government. These are scenario dependent, as yet unknown, and will be considered within the funding and savings risk when more is known about the likely impact any EU exit arrangements.</p>




Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	13 March 2019
OFFICER	Julian Parsons, Head of Service Development
LEAD MEMBER	Councillor Peter McDonald
SUBJECT OF THE REPORT	Business and Systems Integration Project: Progress Report
EXECUTIVE SUMMARY	<p>The Business and Systems Integration Project (BASI) remains on track to meet our requirements and on budget.</p> <p>Since the last Overview and Audit Committee meeting there has been the following activity:</p> <ul style="list-style-type: none"> • The Prevention trial has been extended to Great Holm with crews using a tablet to complete a Safe and Well visit. All Milton Keynes West staff were trained to support with their flexible working; • The Resource Management System (RMS) is now live across Whole-time and Day crew stations and Officers. All station watches received face to face training to support the Go Live; <p>Spend across the BASI project remains on track and within overall budget. Regular reviews are completed with the Finance team (See Appendix E for Spend breakdown).</p> <p>At the time of completing this report the current activities are underway:</p> <ul style="list-style-type: none"> • Agreeing the method of integration of Fire Service Rota to Capita Vision; • Design and build of the Protection system to support alignment of processes and templates across the county; • Supporting the rollout of the Resource Management system with following up training sessions; • Development of Working Time Directive metrics that will then be built into the RMS
ACTION	Noting

RECOMMENDATIONS	That the report is noted.
RISK MANAGEMENT	<p>The project risks are contained within a project risk register.</p> <p>Current high-level project risks can be seen in Appendix A – Highlight Report – Jan/Feb 2019.</p> <p>The governance of this register, including escalations is in line with existing Service policy.</p> <p>An integrated impact assessment is underway for each system.</p>
FINANCIAL IMPLICATIONS	There are no further financial implications related to the project identified in this paper.
LEGAL IMPLICATIONS	There are no further legal implications related to the project identified in this paper.
CONSISTENCY WITH THE PRINCIPLES OF THE DUTY TO COLLABORATE	<p>Opportunities for collaboration have been actively sought and considered during the procurement phase of the project.</p> <p>Collaboration with Warwickshire and Shropshire Fire Services continues to support the development of the Resource Management system</p> <p>We continue to look beyond our Thames Valley partners, working with organisations that use the same systems as us to share knowledge and collaborate on developing the systems i.e. Bedfordshire.</p>
HEALTH AND SAFETY	No Health and Safety implications perceived at this time.
EQUALITY AND DIVERSITY	The HR system allows us to collect 'real time' Equality & Diversity (E&D) data securely allowing it to be used for trend analysis. eRecruitment will provide E&D data at all stages of recruitment.
USE OF RESOURCES	<p>The project is managed by the Project Manager. The Project Manager is proactively using existing skills and experience within the workforce to move the project forward.</p> <p>The Operational resource has now returned to station. The project manager will continue to monitor if other resources are required</p> <p>A risk has been added to the risk register due to the movement and leaving of key staff.</p> <p>Staff are being kept abreast of progress through the i:drive and blogs. The communication strategy will be followed as part of the roll out of the new systems and in line with the project plan which has to be agreed with the suppliers.</p>

<p>PROVENANCE SECTION & BACKGROUND PAPERS</p>	<p>Background</p> <p>As part of the ICT Strategy 2014-2019 an independent review of systems integration was commissioned. An external consultant undertook this task and delivered a business case which was formally agreed to be progressed by the Executive Committee Meeting 29 July 2015.</p> <p>The project is scheduled to be delivered in phases over a two-year period.</p> <p>Background Papers</p> <ul style="list-style-type: none"> • ICT Strategy 2014-2019 • Business and Systems Terms of Reference • Business and Systems Integration Business case • Business and Systems Integration Project: Governance Reporting Arrangements (18 November 2015)
<p>APPENDICES</p>	<p>Appendix A: Highlight Report – Jan/Feb 2019</p> <p>Appendix B: Highlight Report – Nov/Dec 2018</p> <p>Appendix C: Spend Breakdown</p> <p>Appendix D: Go Live Dates</p>
<p>TIME REQUIRED</p>	<p>5 Minutes.</p>
<p>REPORT ORIGINATOR AND CONTACT</p>	<p>Anne-Marie Carter acarter@bucksfire.gov.uk 07966 886689</p>

Business & Systems Integration project – Jan/Feb 2019

Business Owner: Project Manager: Business Sponsors:	Julian Parsons Anne-Marie Carter Lynne Swift David Sutherland	Project Objectives: To streamline, automate and integrate systems and business processes across: - HR & Payroll, Finance & Planning, Premises Risk Management, Resource Management, Asset Management Data duplication will be reduced and the efficiency and effectiveness of both our processes and MI will increase	Overall RAG 
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Finance		Plan		Risks & Issues		Scope		Resources	
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Exec Summary – Past Period's Activities

HR & Payroll

- Course and Skills Trial continues
- System updated following feedback from across POD

Premises Risk Management

- Prevention Trial continues
- Prevention rollout training started
- Protection system nearing completion – Long and Short audit complete

Resource Management

- Go Live across Officers/ Whole-time/ Day Crew
- On call training underway
- Development and build continues

Asset Management

- Process mapping the As-Is continues

Priorities for Next Period – Mar/Apr

HR & Payroll

- Extend Attendance management trial
- Continue updating system/processes following POD Optimisation sessions
- Update Objectives/Appraisal and succession planning

Premises Risk Management

- Prevention rollout training continues will all stations live by 1st April
- Protection system Go Live on 1st April

Resource Management

- Review of Go Live feedback and continue with development based on this feedback
- On call Go Live 1st March
- Submit Annex A







Asset Management

- Review the options we have with current suppliers




Key Decisions Required:

- None

Key Milestones


Milestone	Forecast/ Actual	RAG
Next BTB	21 st Mar	
Next O&A	13 th March	
Resource Management System Go Live – Officer/ Whole-time/Day Crew	January	
Resource Management System Go Live – On Call	March	
Prevention system Rollout	April	
Protection system rollout	April	

Key Risks & Issues

Risk/ Issue	RAG	Description	Mitigating Action	Next Action
R		Home office requires a full Annex A submission with a 3 month turnaround time	Working with Capita/Thames Valley IT to submit asap	Jan
R		New systems and ways of working impacting BASI	Continue to engage with Stakeholders. Agree change control process	Ongoing
R		Budget Management	Review monthly	Ongoing

Appendix B: Sponsor Highlight Report – Nov/Dec 2018

Business & Systems Integration project – Nov/Dec 2018

Business Owner: Project Manager: Business Sponsors:	Julian Parsons Anne-Marie Carter Lynne Swift David Sutherland	Project Objectives: To streamline, automate and integrate systems and business processes across: - HR & Payroll, Finance & Planning, Premises Risk Management, Resource Management, Asset Management Data duplication will be reduced and the efficiency and effectiveness of both our processes and MI will increase	Overall RAG 
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Finance		Plan		Risks & Issues		Scope		Resources	
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Exec Summary – Past Period's Activities

HR & Payroll

- Course and Skills Trial continues
- System updated following feedback from across POD

Premises Risk Management

- Prevention Trial extended to Great Holm
- Protection forms and letters signed off and started to be built on the system

Resource Management

- Development and build continues
- Staff training sessions completed for all Officers/ Whole-time and Day Crew staff
- Agreed Working Time Directive metrics

Asset Management

- Process mapping the As-Is continues

Priorities for Next Period – Jan/Feb

HR & Payroll

- Extend Attendance management trial
- Continue updating system/processes following POD Optimisation sessions

Premises Risk Management

- Hold feedback session with Great Holm
- Protection system build continues

Resource Management

- Go Live across Officers/ Whole-time/ Day Crew
- Review of Go Live feedback and continue with development based on this feedback
- Train on call staff
- Build Working time metrics into the system
- Submit Annex A

Asset Management

- Review the options we have with current suppliers




Key Decisions Required:

- None

Key Milestones

Milestone	Forecast/ Actual	RAG
Next BTB	24 th Jan	
Next O&A	13 th March	
Resource Management System Go Live – Officer/ Whole-time/Day Crew	January	
Prevention system Rollout	April	
Protection system rollout	April	

Key Risks & Issues

Risk/ Issue	RAG	Description	Mitigating Action	Next Action
R		Home office requires a full Annex A submission with a 3 month turnaround time	Working with Capita/Thames Valley IT to submit asap	Jan
R		New systems and ways of working impacting BASI	Continue to engage with Stakeholders. Agree change control process	Ongoing
R		Budget Management	Review monthly	Ongoing

Appendix C: Spend Breakdown

Summary:

	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	Total £000
Budget		590	410	0	1,000
Spent	34	373	237	182	826
Committed		0	0	91	91
Earmarked		0	0	83	83
Total	34	373	237	356	1,000

Contingency is set at £200k of which £120k is being used in the following ways:

	18/19 £000	19/20 £000	Total £000
Project Manager Extension	74	31	105
Resource Management Integrations	15		15

Please note:

- All figures as at end of December 2018
- Spent = Purchase Order paid
- Committed = Purchase Order raised
- Earmarked = For Asset Management system replacement; Project Support and training

Appendix D: Go Live Dates

Area	Target Go Live	Tracking
Finance	April 2017	Achieved
HR – Phase 1	April 2017	Achieved
HR – Phase 2	September 2017- March 2019	On track
Payroll	April 2017 <small>1st Pay run at end of April '17</small>	Achieved
Premises Risk Management	April 2019	In Review
Resource Management	TBC – Mid 2018- Oct 2018 – March 2019	Delayed
Asset Management	TBC – Late 2018- 2019	N/A

System Descriptions:

Finance: Replacement of SAP covering all areas of Finance and Planning

HR – Phase 1: Replacement of SAP covering Core HR, Absence, Pensions, Costing and Employee and Manager Self Service.

HR – Phase 2: Replacement of SAP covering Learning Events, People Development, Discipline and grievance, Dashboards, Org Charting, Recruitment/web recruitment.

Payroll: Replacement of SAP covering all Payroll elements

Premises Risk Management: Replacement of Microsoft access database and manual processes covering:

- Home Fire and Risk Checks and prevention activities;
- Site Specific Risk Information. This is the data used by our firefighters when attending operational incidents;
- Fire Protection Audits. This is the data collected as part of our activities in enforcing fire safety regulations in commercial premises.

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Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	13 March 2019
OFFICER	Lynne Swift, Director of People and Organisational Development
LEAD MEMBER	Councillor Steven Lambert
SUBJECT OF THE REPORT	Equality, Diversity and Inclusion Policy
EXECUTIVE SUMMARY	<p>The Authority's philosophy is to embed equality, diversity and inclusion into everything it does, both internally and externally. The updated Equality, Diversity and Inclusion (EDI) policy supports delivery of corporate objectives.</p> <p>This report presents the updated EDI policy, which has been reviewed in line with normal practice. This document has undergone formal consultation and all feedback has been considered and incorporated into the updated document, as detailed in Appendix 1, where appropriate. Apart from accepted minor amendments, changes are shown as either additional text underlined (<u>underlined</u>) or deleted text struck through (struck through).</p> <p>Appendix 2 details the feedback received during the formal consultation process and the responses to each, as incorporated into the updated EDI policy. As noted, some changes have been made to the document, such as: including reference to the structured groups established throughout the Service who will support and promote inclusion and engagement. The section on monitoring sensitive personal information has been amended to confirm that whilst submitting information is optional, it is encouraged, as this data is an important component to identifying inequality, initiating activity and evaluating progress as required to meet legislation under the Equality Act (2010). The nine protected characteristics have also been added to aid understanding for the reader. In addition, minor amendments have been made to the document to ensure relevance to current working practices and alignment to other procedures.</p> <p>If approved, this policy will be presented to the Executive Committee with recommendations for adoption. The approved policy would then be published both internally and externally as the Authority's EDI policy.</p>

ACTION	Decision
RECOMMENDATIONS	<p>It is recommended that the Committee:</p> <ol style="list-style-type: none"> 1. approve the content of the EDI policy, as detailed in Appendix 1, for presentation to the Executive Committee for adoption; 2. note the proposed changes to the current EDI policy and consultation feedback as detailed in Appendix 2.
RISK MANAGEMENT	<p>If managers and employees do not have directional guidance from fit for purpose policies and procedures aligned to the corporate objectives, there is a risk of potential employment relations issues and a non-consistent management approach.</p> <p>On a three yearly or risk critical basis, employment related policies, procedures and guidance notes are created and amended to support each employment related policy theme and corporate objectives.</p>
FINANCIAL IMPLICATIONS	There are no financial implications.
LEGAL IMPLICATIONS	<p>The Authority is subject to the general and specific duties set out in the Equality Act (2010). The general duty requires the Authority, when carrying out its function, to have due regard to:</p> <ul style="list-style-type: none"> • Eliminate unlawful discrimination, harassment and victimisation • Advance equality of opportunity between different groups and foster good relations between different groups <p>Specific duties are set out in regulations made under the Equality Act (2010), bringing together existing race, disability and gender duties and also covering sexual orientation, age, religion or belief, pregnancy and maternity and gender reassignment. The specific duties are intended to help public bodies to meet the requirements of the general duties.</p>
CONSISTENCY WITH THE PRINCIPLES OF THE DUTY TO COLLABORATE	<p>The Policing and Crime Act 2017 requires the Authority to keep opportunities for collaboration with the police and ambulance services under review. The Authority continues to collaborate with other Fire Authorities in the development of employment related policies and procedures where practicable. The current operational focus is on alignment of operational policy and procedures. The workforce reform focus is on operational recruitment and apprenticeships related processes and procedures.</p>
HEALTH AND SAFETY	There are no health and safety implications.

<p>EQUALITY AND DIVERSITY</p>	<p>The Authority has a statutory obligation under equality legislation to eliminate unlawful discrimination. Internal policies and procedures aim to support the Service in meeting these requirements.</p> <p>The Integrated Impact Assessment/Privacy Impact Assessment has been completed as part of the update.</p> <p>There are no identified adverse impacts on any protected characteristics.</p>
<p>USE OF RESOURCES</p>	<p>Contribution to delivery of corporate objective;</p> <p>The EDI policy supports the overarching employment related policy themes and therefore compliant with the strategic direction of the Authority on employment related policy matters and supports delivery of the current corporate plan.</p> <p>Communication with stakeholders;</p> <p>Stakeholder communication is a significant element of successful implementation of the employment related policies and procedures. Following approval of the EDI policy, this document will be communicated to employees in accordance with usual practice. This will be followed up as part of a suite of training and awareness sessions during 2019.</p> <p>The structured Equality, Diversity and Inclusion groups within the Service will be instrumental in supporting delivery of corporate Equality, Diversity and Inclusion objectives and engaging with the workforce in promoting equality, diversity and fairness and establishing a culture of inclusion.</p> <p>Systems of Control;</p> <p>To ensure the highest standards of public service and provide necessary assurance to the Authority, routine monitoring of activity in relation to equality, diversity and inclusion will be carried out and reported. This will include reviewing the appraisal system for behaviours, analysing results from the culture survey and reviewing case management statistics for example.</p>
<p>PROVENANCE SECTION & BACKGROUND PAPERS</p>	<p>Background</p> <ul style="list-style-type: none"> • Report to the Fire Authority held 17 October 2018 - Equality, Diversity and Inclusion Objective 2016 -2020: Review of Year Two progress: https://bucksfire.gov.uk/files/6315/3898/6426/IT_EM_14_Equality_Diversity_and_Inclusions_Objects_2016_-_2020_Review_of_Year_Two_Progress_cover_report_Appendices.pdf • The Equality Act (2010) (Specific Duties and Public Authorities Regulation 2017: http://www.legislation.gov.uk/ukxi/2017/172/con

	tents/made
APPENDICES	<p>Appendices:</p> <ol style="list-style-type: none"> 1. Equality, Diversity and Inclusion policy 2. Formal consultation feedback
TIME REQUIRED	10 minutes
REPORT ORIGINATOR AND CONTACT	<p>Faye Mansfield; HR Development Manager fmansfield@bucksfire.gov.uk 01296 744623</p>



1. Policy statement

Buckinghamshire and Milton Keynes Fire Authority (the Authority) is fully committed to equality, diversity and inclusion. These qualities are fundamental to achieving the Authority's aim of making the public of Buckinghamshire and Milton Keynes safer. The Authority's values incorporate honesty and trust, treating each other fairly and with respect, in an environment, which expects cooperation and inclusive teamwork, free from any prejudice and discrimination.

The Authority will encourage everyone to strive for excellence and achieve their goals, and at all times deliver a high quality service to the public during the lifecycle of their career.

The Authority believes that a workforce, which better reflects the diversity of the public, will create a stronger, more enriched and well-informed organisation, able to meet the expectations for a modern fire and rescue service. The Authority will attract talented people from all parts of the community and support their development and retention.

By embracing equality, the Authority will promote this policy in both employment opportunity and in the delivery of its services. It will not tolerate unlawful discrimination. The Authority is fully committed to the duties placed on it as an employer, service provider and public body under the Equality Act (2010) and other relevant legislation and respects the rights and privacy of all.

By embracing diversity, the Authority acknowledges the full breadth of people within the community ~~who work for the Service~~ and seeks to reflect that variety within its workforce. The Authority is open-minded and receptive to alternative approaches and encourages innovation. Such an environment is best established when people feel they can express their views within the context of our values.

By embracing inclusion, the Authority recognises that everyone that works for the Service has a valuable contribution to make. The Authority will meet the different needs of people and the communities, and will ensure the working environment is receptive, welcoming and inclusive of all its people.

2. Scope

This policy applies to all employees and Members within the Authority. It applies to all aspects of the employment lifecycle, from recruitment and selection through to leaving the Authority.

This policy also applies to collaborative partners, contractors, job applicants and those working within the Service via a third party.



3.0 Roles and responsibilities

All employees are responsible for ensuring the values and behaviours are demonstrated through their actions and conduct, and to behave professionally at all times. Mutual confidence, trust, loyalty and respect between managers, employees and other partners is critical to the Authority achieving its corporate aims and providing a high quality service to the public.

The **Authority** has primary legal responsibility for compliance with the Equality Act (2010). In particular, Members of the Authority will review and approve publication of its corporate equality, diversity and inclusion objectives and monitor progress against these objectives on an annual basis.

The **Strategic Management Board (SMB)** has corporate responsibility for ensuring the Authority delivers this policy. Leading by example, SMB will ensure equality, diversity and inclusion is reflected in the values and underpins all aspects of the Service.

All **Managers** are expected to lead by example and promote a culture that is supportive of the benefits of equality, diversity and inclusion. Managers are responsible for implementing this policy in service delivery and are expected to:

- Promote a professional and positive working environment by being inclusive and open, and challenge any behaviour or decisions that breach this policy
- Raise awareness of equality, diversity and inclusion, act as role model for others and develop personal skills to promote equality, diversity and inclusion
- Take accountability for timely and appropriate action to address and resolve issues relating to bullying, harassment and discrimination

The Authority expects all employees to:

- Treat everyone with respect and dignity and set excellent standards of behaviour
- Understand the value and benefits of equality, diversity and inclusion
- Follow policies and procedures, ensuring that any employee for whom they are responsible do the same
- Consider the diverse needs of both employees and service users, to ensure services are as inclusive and accessible as possible
- Challenge unacceptable behaviour and inform their line manager about any instances of discrimination, or any perceived problems in



relation to employment, or potential discrimination in the way that services are provided to the public

4.0 Principles

The Authority will become a more diverse and inclusive organisation, establishing a culture that puts the community at the heart of all that we do. To achieve this, the Authority is committed to recognising the value and benefits brought by everyone. ~~people from different backgrounds.~~

The Authority acknowledges the role the trade unions and staff representatives can provide in working jointly to develop a more diverse and inclusive culture within the Service. The Authority commits to working within existing agreements, or where appropriate develop these further.

The Authority will ensure that equality, diversity and inclusion is embedded in its culture and reflected in its people and behaviours, all of which will help to better serve the public. The Authority will endeavour to:

- Be an employer of choice for people from diverse backgrounds and improve our ability to attract, develop and retain employees from these groups
- Provide fair, open and transparent access to development opportunities in order to fully utilise the talent of its employees
- ~~Improve the recruitment and retention of people from diverse backgrounds~~
- Ensure employment decisions are fair and objective, and free from bias or discrimination
- Enhance improvement and innovation through positive interaction and involvement across the Service
- Respond to the needs and expectations of the public
- Build effective relationships in the wider community, through partnerships, the wider public and community-based groups
- Exceed the minimum legal requirements. There are nine specific areas (or protected characteristics) covered by equality and diversity legislation; age; disability; gender reassignment; marriage and civil partnership; pregnancy and maternity; race; religion or belief; sex and sexual orientation. It is unlawful to discriminate directly or indirectly in recruitment or employment because of any protected characteristics
- Ensure that people are treated fairly and protected from discrimination, bullying or harassment and to take appropriate action where necessary
- Review all existing policies and procedures to ensure they demonstrate equality, diversity and inclusion



5.0 How the Authority will demonstrate its commitment

The Authority will ensure this policy is enabled through the Public Safety Plan and internal planning processes. It will also be fundamental to all policies, procedures, practices and processes. The Authority will support its commitment and:

- Report on and publish equality, diversity and inclusion objectives on an annual basis
- Establish monitoring systems that enable the Authority to assess performance across activities
- Establish structured groups to include managers, employees, trade union and staff representatives throughout the Service, which will support and promote inclusion and engagement
- Ensure equality, diversity and inclusion are considered as part of everyday business and continuously seek opportunities to promote equality and diversity for employees and service users
- Promote a good work-life balance and opportunities to work flexibly wherever possible
- Introduce reasonable adjustments for less-able people where appropriate
- Provide ongoing training and development on the positive impact of equality, diversity and inclusion and raise awareness through regular communications
- Ensure recruitment and selection is fair, transparent and consistent
- Ensure business change programmes consider wider inclusion matters
- Ensure unacceptable behaviour in the workplace is challenged and complaints about discrimination, harassment or bullying are fully investigated
- Ensure that employees and service users know how to raise an issue if they feel discrimination, harassment or victimisation has taken place
- Ensure that services, including premises are as accessible and inclusive as possible, for all employees and service users

6.0 Implementation

We are committed to making ~~society~~ communities safer and more inclusive. All employees will strive to deliver a high quality service to the public, responsive to the needs of all service users.

The Director of People and Organisational Development has delegated responsibility from the Authority for overseeing the implementation, consistent application of, and continuing effectiveness of this policy. This includes ensuring that the provisions of this policy informs other policies, procedures and practices where appropriate.



All employees will be made aware of this policy and the responsibilities of both the Authority and the individuals to observe and commit to its aims.

The Authority will communicate this policy to employees through internal staff communication channels and will ensure the policy is widely available

7.0 Monitoring

Human Resources will collect, monitor and analyse diversity data, including information about gender, age, ethnicity and disability of employees and job applicants to make sure employment processes are fair and are achieving the aims of this policy. This information will be held in strictest confidence and will only be used for anonymised monitoring and reporting purposes.

Any patterns of under-representation will be investigated and positive steps to remove any barriers or discrimination, and promote diversity and inclusion will be taken.

Whist submitting sensitive personal information is optional, it is encouraged, as this data is an important component to identifying inequality, initiating activity and evaluating progress as required to meet legislation under the Equality Act (2010). Diversity information will also be collected from service users, to ensure that members of the public from all communities are accessing our services, and to support the identification of any barriers.

This policy will be reviewed every three years, or earlier if required by legislative or business changes.



Integrated Impact Assessment (IIA)

A) The impact table

Are there any possible impacts, which need further investigation? To complete the table tick ✓ the likely impact.

Impact Table						
Impact on people (protected groups and "others")	External Individuals			Service Employees		
	Positive	Negative	None	Positive	Negative	None
People						
Gender	✓			✓		
Race	✓			✓		
Age	✓			✓		
Religion/Belief	✓			✓		
Sexual Orientation	✓			✓		
Gender Reassignment	✓			✓		
Pregnancy / Maternity	✓			✓		
Marriage/Civil Partnership	✓			✓		
Disability	✓			✓		
Place						
Strengthen Community Cohesion	✓			✓		
Tackling Poverty / Promoting Social Inclusion			✓			✓
Privacy			✓			✓
Health			✓			✓
Environment			✓			✓



B) Privacy impact assessment screening questions

These questions are intended to help Service staff involved with new projects and / or processes (or significantly changed processes) decide whether an Impact Assessment is necessary. Answering 'yes' to any of these questions is an indication that an Impact Assessment would be a beneficial exercise.

Privacy Screening Questions		
Question	Yes/No?	Comment
Will the project involve the collection of new information about individuals?	No	
Will the project compel individuals to provide information about themselves that they have not had to previously?	No	
Will information about individuals be disclosed to organisations or people who have not previously had routine access to the information?	No	
Are you using information about individuals for a purpose it is not currently used for, or in a way it is not currently used?	No	
Does the project involve you using new technology which might be perceived as being privacy intrusive? For example, the use of biometrics or facial recognition.	No	
Will the project result in you making decisions or taking action against individuals in ways which can have a significant impact on them?	No	
Is the information about individuals of a kind particularly likely to raise privacy concerns or expectations? For example, health records, criminal records or other information that people would consider to be particularly private.	No	
Will the project require you to contact individuals in ways which they may find intrusive?	No	



People Screening Questions		
Question:	Yes/No:	Comment
<p>Will the project you are undertaking affect any of the following factors explicitly?</p> <ul style="list-style-type: none"> - Race - Disability - Gender - Religion/Belief - Sexuality - Age - Gender Reassignment - Pregnancy / Maternity - Marriage / Civil Partnerships 	Yes	In a positive way. The Equality, Diversity and Inclusion policy aims to ensure that the Service operates in a fair, open and transparent manner, working towards the elimination of unlawful discrimination and establishing a culture of inclusion, which enables the Service to meet the needs of all diverse communities.
Could the progression of your project have a negative effect on a particular person/group of persons within the organisation or externally?	No	
Does the progression of your project affect the status of any person/s within the organisation or externally?	No	
Will any person/s within the organisation or externally be negatively impacted, with respect to their personal status, by the completion of your project?	No	
Is there any new technology within your project that will negatively impact the wellbeing of a person/s within the organisation or externally?	No	
Is there any aspect of a person/s status that will negatively impact your project?	No	
Is there any risk that your project could fail to comply with all relative people laws, e.g. the Equalities Act 2010?	No	
If your project requires you to employ new members of staff, is there likely to be any people based prejudice within the recruitment process?	No	

Internal consultation feedback received in relation to Equality, Diversity and Inclusion Policy
issued for consultation between December 2018 to January 2019

ID no	Section	Feedback	Response to feedback
		<ul style="list-style-type: none"> • Sent to EDI Group and Leadership Group for feedback 05.12.18 • Presented to joint consultation forum 28.11.18 and taken back 17.01.19 • Published on iDrive for wider feedback 10.12.18 to 09.01.19 • Presented to BTB 24.01.19 • Presented to Strategic Management Board 12 February 2019 • Presented to Overview and Audit 13 March 2019 	
1.		<p>The only comment I have is that the document makes no mention of the EDI Advisory Group that was initially established in March 2017 and who's 'Core Function', as detailed in its TORs, includes 'working with all colleagues to develop a working environment where individual diversity is valued' and 'creating an inclusive workplace free from discrimination'.</p> <p>As such, I feel the EDI Advisory Group needs to be referenced within the policy, either at Paragraph 3 ('Roles and Responsibilities') or Paragraph 5 ('How the Authority will demonstrate its commitment')</p>	<p>S.5. - an additional bullet has been added 'Establish structured groups to include managers, employees, trade union and staff representatives throughout the Service, which will support and promote inclusion and engagement'</p>
2.		<p>This policy is ok for me. However, I have a question that links section 5 and section 7.</p> <p>We are in a position where we, all the way through the document, talk about our commitment and what we corporately will do and how we will report etc., but it does not address what staff should be doing to helping us achieve this. Specifically, it misses what should be a simple piece of work for everyone to do on iTrent, that we need people to put their gender, religion or ethnicity into the system so that we can actually report accurately and truly enable us to build plans to achieve equality of understanding so that we can demonstrate clearly what we do and how we do it against the policy.</p> <p>We know this is a knowledge gap in iTrent, so how can we achieve this aspect and get accurate reporting and build plans to overcome diversity barriers, because at the moment some of our work is guesswork?</p>	<p>S.7. - on monitoring has been amended, from 'Diversity information ... identification of any barriers' has been removed and replaced with;</p> <p>'Whist submitting sensitive personal information is optional, it is encouraged, as this data is an important component to identifying inequality, initiating activity and evaluating progress as required to meet legislation under the Equality Act (2010).'</p>

Internal consultation feedback received in relation to Equality, Diversity and Inclusion Policy
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<p>3.</p>	<p>S.1 S.4</p>	<p>1 - 'By embracing diversity, the' Should these read something along the lines of '..acknowledges the full breadth of people we serve and seek to reflect that variety within the workforce'</p> <p>4 - (bullet points) 'Built' to 'build' & 'Exceed the minimum legal requirements' - It is not clear what this means</p> <p>Following considerations also made:</p> <ul style="list-style-type: none"> • Would it aid understanding if we were to include details of 'protected characteristics' - I think we are assuming that those bound to this policy understand what these are and this won't always be the case. • Within Paragraph 3.0 (Roles and Responsibilities) we state 'Members of the Authority will review and approve publication of its corporate, equality, diversity and inclusion objectives and monitor progress against these objectives on an annual basis.' - In line with this, there may be benefit in stating how we will demonstrate a clear link between meeting our equality objectives and achieving positive outcomes for our communities (as per the Fire & Rescue Service Equalities Framework - FRS' will need to demonstrate a clear link between meeting our equality objectives and positive outcomes for its communities). 	<p>S.1. - sentence amended to say 'By embracing diversity ... within the community and seeks to reflect that variety within its workforce.'</p> <p>S.4. - bullet points - Grammatical amendment made and further wording added to legal requirements</p> <p>S.4. - Wording added on protected characteristics</p> <p>Stating how we demonstrate a clear link - noted</p>
<p>4.</p>	<p>S.1</p>	<p>If we want people to engage with EDI we need documentation to be attractive and appealing. I am asking myself whether the policy itself discriminates against people with learning disabilities e.g. dyslexia, dyspraxia, people whose first language may not be English, people who are visually impaired etc.</p> <p>Would it be worth including a definition of the separate words - equality, diversity, inclusion? I think it can be confusing - and I am not sure whether the information below really clarifies what we mean.</p> <p>S.1. In 'By embracing diversity' section - 'the Authority acknowledges the full</p>	<p>S.1 - Sentence amended to say 'By embracing diversity .. within the community and seeks to reflect that variety within its workforce.'</p> <p>S.1 - Alternate approaches - noted</p> <p>S.1. - 'instances of ...' - noted</p> <p>S.4. - Different backgrounds replaced with 'everyone'</p>

Internal consultation feedback received in relation to Equality, Diversity and Inclusion Policy
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		<p>breadth of people who work for the Service and seeks to reflect that variety within its workforce' - I'm not sure this sentence makes sense, do you mean the Authority acknowledges the full breadth of people in the community and seeks to reflect that variety within its workforce?</p> <p>S.3 S.1. Alternative approaches – to what?</p> <p>S.4 S.1. Last bullet point, sub bullet 'instances of' to discrimination, any perceived problems and potential discrimination</p> <p>S.4. I wonder about the wording of "different backgrounds" in the previous sentence, I do not think it describes what we mean. Two people could have the same background, lived next door to each other, similar financial status, employment etc. but one may have a disability and one may not. Not sure whether I am making sense, happy to try to clarify verbally.</p> <p>S.4. Third bullet point – retention is already mentioned in the point above, if this point remains, consider moving up to sit under the first bullet point</p> <p>S.5 S.5. In the bullet points. Point 5 - Less able – not sure about the wording Point 7 – is this a duplication of point 4 Point 9 – duplication again</p> <p>S.6 S.6. Second paragraph – 'The Director of People and Organisational Development has delegated responsibility from the Authority for overseeing the implementation, consistent application of, and continuing effectiveness of this policy.' I think the previous sentence needs to be reworded to make a little more sense.</p> <p>S.7 S.7. Earlier in the policy there is mention of respecting privacy. There may always be under-representation or perceived under-representation of certain</p>	<p>S.4. - Third bullet point removed S.5. - 'less able' removed and 'where appropriate' added Duplications of points 7 noted (this has been removed in S.4) Duplication of point 9 noted</p> <p>S.6. - Noted, not amended</p> <p>S.7. - Amended to state that submitting diversity data is optional</p>
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Internal consultation feedback received in relation to Equality, Diversity and Inclusion Policy
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		groups due to people maintaining their privacy. This will be reflected across staff in the Service and service users. Whilst we may try to collect 'diversity' information from service users, our ability to do so effectively will always impact on data. Should this be acknowledged as it could affect performance data?	
5.		The policy looks sound to me. Just wondering whether we want to make reference to the existing diversity pledge we have signed-up too as an example of our commitment to this policy?	Noted
6.	S.6 S.7	<p>S.6. Delegated responsibility – I do not think this is completely accurate – probably should lose delegated from the Authority.</p> <p>S.7. Monitoring – this does not explain the collection of data. I think this policy could easily include a privacy statement, as it is a key facet of respect and equality to respect an individual's privacy.</p> <p>I am looking to separate the integrated impact assessment as the requirements of the Data Protection Impact Assessment are more onerous than previously (It may be possible to reintegrate at a future point). There does not appear to be mention of the process in the document.</p> <p>Monitoring – it is unclear how this data will be collected and anonymised. There is nothing specific to EDI in the retention schedule and the details of access to different areas of iTRENT. Although positioned as a policy it feels like a hybrid – cross between a policy and procedure</p> <p>It does not have an Integrated Impact Assessment</p>	<p>S.6 – noted</p> <p>S.7 - amended to state collection of data is optional and reference is made to information being held in strictest confidence and only used for anonymised monitoring and reporting purposes</p> <p>Delegated authority – noted</p> <p>Privacy statement – noted</p>
7.	S.1	S.1. (in second paragraph) 'aspirational for all employees' this should include everyone, i.e. also FA members	This paragraph has been amended



Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	13 March 2019
OFFICER	Lynne Swift, Director of People and Organisational Development
LEAD MEMBER	Councillor Steven Lambert
SUBJECT OF THE REPORT	Updated Code of Conduct (V3.0)
EXECUTIVE SUMMARY	<p>The Authority's Code of Conduct provides individuals with an understanding of the standards expected when performing duties as an employee and guides behaviour, placing an obligation on all employees to take responsibility for their own conduct.</p> <p>This report presents the updated Code of Conduct (Appendix 1), which has been reviewed in line with normal practice. This document has undergone formal consultation and all feedback has been considered and incorporated into the updated document where appropriate. Apart from accepted minor amendments, changes are shown as either additional text underlined (<u>underlined</u>) or deleted text struck through (struck through).</p> <p>Appendix 2 details feedback received during the formal consultation process and responses to each, as incorporated into the updated Code of Conduct. As noted, some changes have been made to the document, such as making specific reference to the Authority's values in Section 3 and other sections have been amalgamated to give a more concise document. In addition, minor amendments have been made to the document to ensure relevance to current working practices and alignment to other procedures.</p> <p>If approved, this document will be presented to the Executive Committee with recommendations for adoption. The approved document would then be published both internally and externally as the Authority's Code of Conduct. This document will be monitored by Human Resources, with a full review undertaken three years from the date of publication. However, a review of the Authority's values as part of the employee engagement culture survey action plan is scheduled for Autumn 2019. In addition as part of the updated Public Safety Plan (2020-2025) the Authority's Vision may also be reviewed. The outcomes of these reviews may require that changes</p>

	to the Code of Conduct be considered to ensure it remains fully aligned with these key strategic documents.
ACTION	Decision
RECOMMENDATIONS	It is recommended that the Committee: <ol style="list-style-type: none"> 1. note the proposed changes to the current Code of Conduct and consultation feedback as detailed in Appendix 2; 2. approve the content of the updated Code of Conduct as detailed in Appendix 1, for presentation to the Executive Committee for adoption.
RISK MANAGEMENT	If managers and employees do not have directional guidance from fit for purpose procedures aligned to the corporate objectives, there is a risk of potential employment relations issues and a non-consistent management approach. On a three-yearly or risk critical basis, the employment related procedures and guidance notes are amended or created to support each employment-related policy theme.
FINANCIAL IMPLICATIONS	There are no financial implications.
LEGAL IMPLICATIONS	All procedures give due regard to appropriate legislation and best practice.
CONSISTENCY WITH THE PRINCIPLES OF THE DUTY TO COLLABORATE	The Policing and Crime Act 2017 requires the Authority to keep opportunities for collaboration with the police and ambulance services under review. The Authority continues to collaborate with other Fire Authorities in the development of employment-related policies and procedures where practicable. The current operational focus is on the alignment of operational policy and procedures. The workforce reform focus is on operational recruitment and apprenticeships related processes and procedures.
HEALTH AND SAFETY	There are no health and safety implications.
EQUALITY AND DIVERSITY	The Integrated Impact Assessment/Privacy Impact Assessment has been completed as part of the update. There are no identified adverse impacts on any protected characteristics.
USE OF RESOURCES	Contribution to delivery of corporate objective; The Code of Conduct supports the overarching employment-related policy themes and is, therefore, compliant with the strategic direction of the Authority on employment-related policy matters, and supports

	<p>delivery of the current corporate plan.</p> <p>Communication with stakeholders; Stakeholder communication is a significant element of successful implementation of the employment related procedures.</p> <p>Following approval of the updated Code of Conduct, this document will be communicated to employees in accordance with usual practice. This will be followed up as part of a suite of training and awareness sessions during 2019, which will target understanding of the Authority's values along with other key standards of behaviour.</p> <p>Systems of Control;</p> <p>To ensure the highest standards of public service and provide necessary assurance to the Authority, routine monitoring of activity as specified within the Code will be carried out and reported. This will include reviewing the appraisal system for behaviours and achievement of objectives, analysing results from the employee engagement culture survey and reviewing case management statistics. These reports will be presented to the Performance Board or Business Transformation Board as appropriate.</p>
PROVENANCE SECTION & BACKGROUND PAPERS	<p>Background</p> <p>Report to Executive Committee held 29 July 2015 - Revised Code of Conduct (V2.0): https://bucksfire.gov.uk/files/7114/5527/6772/EXECUTIVE_COMMITTEE_PACK_290715.compressed.pdf</p>
APPENDICES	<p>Appendices:</p> <ol style="list-style-type: none"> 1. Updated Code of Conduct 2. Formal consultation feedback
TIME REQUIRED	10 minutes.
REPORT ORIGINATOR AND CONTACT	<p>Faye Mansfield; HR Development Manager fmansfield@bucksfire.gov.uk 01296 744623</p>

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1.0 Changes since the last version

Current version 3.0 - Document reviewed and reissued following a three-year review. Minor amendments have been made to the previous version 2.0. This document will be monitored by Human Resources and reviewed three years time from the date of publication, unless there is need to review earlier.

Document author - Faye Mansfield, HR Services and Development Manager

Information Asset Owner (IAO) - Lynne Swift, Director of People and Organisational Development

Approval date – TBC

Review date - TBC

Please note that as Service Documents are frequently updated, if you print a document, its accuracy cannot be guaranteed. Always check the intranet for the latest version.

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3.0 Purpose and scope

Buckinghamshire & Milton Keynes Fire Authority (the Authority) is a publicly accountable body, which manages Buckinghamshire Fire & Rescue Service (the Service) on behalf of the public. The Service will:

- Ensure that all employees are aware of the vision, values and behaviours expected within the workplace
- Improve the Service's performance through building a diverse workforce
- Ensure employees understand how the Service operates, in order to be as effective as possible within their role

The Service's **Vision** is to ensure that:

"Buckinghamshire and Milton Keynes are the safest areas in England in which to live, work and travel."

Underpinning everything the Service does is a set of **Values**, which are aspirational for all employees where they engage with others; be it with the public, partner agencies or colleagues. These values are:

- **Service to the Community** – we will serve the community by:
 - Working with all groups to reduce risks
 - Treating everyone fairly and with respect
 - Striving for excellence in all we do
 - Being answerable to those we serve
- **People** – by everyone practising and promoting:
 - Fairness and respect
 - Recognising commitment and the achievement of excellent service
 - Honesty and trust
 - Opportunities to develop and learn
 - Co-operation and inclusive working
- **Diversity** – we value diversity in our Service and in the community by:



- Treating everyone fairly and with respect
- Challenging prejudice and discrimination
- Creating opportunities to meet the different needs of people and the communities
- Promoting equal opportunities in terms of recruitment, promotion and retention
- **Improvement** – we value improvement at all levels of the Service by:
 - Accepting responsibility for our performance and actions
 - Being open-minded and receptive to alternative approaches
 - Learning from our experiences
 - Supporting others to enable them to achieve their goals
 - Encourage innovation and creativity

These values will be reflected throughout the employment related policy themes and will continue to be utilised as corporate and public safety plans are developed and implemented.

The public expect the highest standards of professional conduct from all employees. This Code provides information for employees on the minimum expected standards of professional conduct. It is not exhaustive, and does not address every possible circumstance. Simply because a particular action may not be addressed within the Code, does not condone that action by its omission.

Supplementary Codes of Conduct are applicable for Councillors and Co-opted Members of the Service and Members of the Local Pension Board.

4.0 Roles and responsibilities

Employees at all levels are required and expected to show professional conduct and behaviour professionally at all times. A climate of mutual confidence, trust, loyalty and respect between managers, employees and other partners is critical to achieving the corporate aims and providing a high quality service to the public. An employee must observe this Code of Conduct whenever they:

- Conduct the business of the Service
- Conduct the business of any office to which they are appointed by the Service
- Represent the Service



Employees who have concerns over meeting any aspect of the Code of Conduct or any concerns about impropriety or breach of the Code should discuss these with their line manager at the earliest opportunity.

5.0 Working within the Code of Conduct

Employees are expected to give the highest possible standard of service to the public and, where it is part of their duties, to provide appropriate advice to members, managers and other employees with impartiality. Employees must perform their duties with honesty, integrity, impartiality and objectivity. This includes complying with all policies and procedures and not giving personal opinions about Service policies or procedures via any media, including social media. All employees should:

- Work reliably and diligently
- Carry out any proper instruction given by managers, including general instructions contained in policies, procedures, financial regulations and instructions, contracts, legal requirements, safety or other codes of conduct and rules applicable
- Complete accurately and honestly any document, form or record required for work. Never maliciously damage or falsify documents or records

Employees should, at all times, treat colleagues with dignity, respect and politeness. Expected behaviours are reviewed as part of the annual performance review process. If an employee believes they are directly affected by unacceptable behaviour, or witnesses any unacceptable behaviour, they should speak with their line manager or Human Resources.

Should an employee have any concern about impropriety, breach of procedure, any deficiency in the provision of the Service, it should be reported to their line manager or through another appropriate procedure, such as the Grievance procedure.

All employees are expected to work in accordance with the Service's published policies, procedures, guidance document, financial regulations and instructions, which describe important rules and standards. These documents can be found on the Service's Intranet (currently known as the I Drive).

The Service will apply this Code of Conduct consistently and fairly. Any breach of the Code may result in disciplinary action. Some categories of breaches (known as gross misconduct) can be serious enough to warrant



disciplinary action up to and including dismissal. Examples of gross misconduct can be found in the Discipline procedure.

6.0 Working within the law

~~The Service, through its employees, must carry out its business in a way that is proper and fair.~~ Employees must not act or do anything without statutory authority and without following the relevant procedures.

All employees must:

- ~~Uphold the law at work~~
- Understand the law relevant to their sphere of work
- Never break or disregard a law away from work which could damage public confidence in them or the Service, or which makes them unsuitable for the role they do

Should an employee be found guilty of any criminal offence whilst employed by the Service, they must inform their line manager as soon as practicable. If an employee is unable to contact their line manager, they should notify a suitable alternative, such as a Duty Officer or HR Manager. If an employee is unsure about whether or not an offence should be disclosed, guidance should be sought from Human Resources. Employees must:

- Disclose any criminal charges which have been made against them
- Disclose any criminal offence they have been convicted of
- Notify the Service of any endorsement to their driving licence

The Service expects employees to work within the law. Unlawful or criminal behaviour at, or away from work, may result in a loss of trust and confidence in the employee or the Service and may result in a disciplinary investigation and action under the Discipline procedure.

7.0 Equality, diversity and inclusion

The Service is fully committed to equality, diversity and inclusion. It recognises that fairness and inclusion is fundamental to everything the Service does in order to achieve its aim of making the public of Buckinghamshire and Milton Keynes safer. The Service's policies, procedures and practices will be fair, open and transparent, providing equality of opportunity to all employees. ~~and an effective service that understands and meets the needs of all parts of the local communities~~



The Service believes that a workforce, which better reflects the diversity of the local working population, will create a stronger, more enriched, and well informed organisation, able to meet the expectations for a modern Fire and Rescue Service. The Service will actively seek to attract talented people from all parts of the community, and to support their development and retention. The Service promotes equality both in employment and in the delivery of its services and does not tolerate unlawful discrimination. The Service is fully committed to undertaking the duties placed on it as an employer, service provider and public body under the Equality Act (2010) and other relevant legislation, and respects the rights and privacy of all.

~~Bullying, harassment, unfair discrimination and unacceptable behaviours will not be tolerated. The Service will ensure that it manages any complaints or concerns in a prompt, fair and equitable manner.~~

~~The Service respects both visible and non-visible differences, and believes that such an environment will enable the Service to achieve exceptional results.~~

8.0 Health, safety and welfare

The Service takes its legal, contractual and moral obligations as an employer seriously and aims to provide a safe and healthy place of work. Each employee has a legal obligation under Section 7 of the Health and Safety at Work Act 1974 to take reasonable care for their own health and safety and for the safety of others who may be affected by their acts or omissions. Employees also have a duty to comply with the Working Time Regulations 1998, Driving Regulations and any other health, safety and welfare legislation and guidance. Failure to do so may endanger the public and employees.

- 8.1 ~~**Operational Fitness**~~ - All employees are expected to take reasonable measures to be fit for work. ~~maintain an appropriate level of fitness to undertake their role. The operational firefighter role imposes a significant physiological strain on the body. The maintenance of an appropriate level of fitness is essential~~ for our own health and well-being and will ensure employees are able to perform their roles safely and effectively.

~~**Support Services staff**~~ - Whilst there is not an expectation for Support Services staff to maintain an appropriate level of fitness to undertake their role, they are encouraged to maintain an acceptable level of fitness for their own health and well-being.



- 8.2 **Substance misuse** - Employees must not report, or try to report to work whilst impaired through alcohol, drugs or other substances. The use of substances by any employee must not impair the safe, efficient running of the Service or put at risk the health, safety or welfare of its employees, suppliers or members of the public.
- 8.3 **Smoking** - The Service is committed to the provision of a smoke free working environment. Employees are not permitted to smoke or vape:
- Indoors - This applies to all offices and work areas regardless of the occupancy. No employee or visitor may smoke/vape whilst visiting other workplaces, or whilst carrying out duties on behalf of the Service. The smoke free environment also applies to any social or community event taking place on Service premises ~~In the workplace~~
 - Outdoors - Any common access areas, regardless of whether they are accessed by employees only, public only, or both. This includes car parks, yards and pathways. The workplace also includes the "Incident Ground" or when carrying out exercises, training or Service public events
 - ~~Undertaking their duties~~
 - ~~Whist in uniform or corporate wear representing the Service~~
 - Vehicles - In any Service vehicle or lease vehicle

Exclusion – employees may smoke/vape in Service property, occupied under the arrangements for Day Crewing Housing Provision, whilst off duty.

9.0 **Privacy and Data protection**

The Service is committed to protecting and respecting the privacy of individuals and the responsible handling of personal information.

The Service collects and uses information about the people with whom they deal. The Service will also acquire information about others in the course of those dealings. These people – collectively called 'data subjects' - include employees, users of services, staff in other organisations and institutions, as well as contractors and suppliers of various kinds. The information can be factual information, such as name and address, or expressions of opinion about our intentions towards individuals. It can occur in any form or format, such as word documents, databases and spread-sheets, emails, CCTV, audio recordings, photographs, paper files etc.

Any individual about whom personal data is going to be processed will be informed of the collection and use of their personal data; how long it will be kept for and with whom it will be shared. This is called 'privacy information'. The Service will provide privacy information to individuals at the time personal



data is collected from them and if we obtain personal data from other sources, we will provide individuals with privacy information within one month. For further information about how personal information is dealt with refer to the 'Dealing with requests for information procedure' and 'How employees and potential employee personal information is managed'.

All employees have a responsibility to ensure compliance with regulations and protecting and respecting the privacy of individuals. Any employee acting under the authority of the Service, who has access to personal data, must not process data except on instruction as part of their role. Any breaches may lead to disciplinary action, which could include action up to and including dismissal.

The Data Protection Act obliges the Service, as a Data Controller, to manage the information they hold in a proper way. It states that anyone who processes personal information must comply with the data protection eight principles, which make sure that it is:

1. — Fairly and lawfully processed
2. — Processed for limited purposes
3. — Adequate, relevant and not excessive
4. — Accurate and up to date
5. — Not kept for longer than is necessary
6. — Processed in line with individual rights
7. — Secure
8. — Not transferred to other countries without adequate protection

Any individual about whom personal data is retained or is being processed will be informed of:

- — The purpose for which this is being done
- — To whom such data may be disclosed
- — The source of such data and who will have access to it on request
- — How to have such data corrected or erased, where appropriate

Confidentiality

The Service acknowledges the importance of preserving confidentiality of information. It is expected that all employees understand the importance of treating information in a discreet and confidential manner and do not disclose such information. Breaches of confidentiality may lead to disciplinary action, which could include dismissal.



10.0 Politically restricted posts

Some posts within the Service are politically restricted under Part 2 of the Local Government and Housing Act 1989 (the LGHA 1989) (as amended). The restriction covers behaviour in politically sensitive posts and restricts the post holders activity in the political space. ~~aim to prevent politics coming into play where an employee is in a politically influential position.~~ This could be where an employee implements the Service's policies, gives advice to, or speaks on behalf of the Service.

~~If this applies to a post, political restrictions mean that the post holder will be prevented from having any active political role either inside or outside the workplace.~~ Individuals will be advised if a post is politically restricted at the application stage of the recruitment process. The post holder will not be able to:

- Hold or stand for elected office
- Participate in political activities, publicly express support for a political party or undertake other activities such as canvassing on behalf of a person who seeks to be a candidate
- Speak to the public at large or publish any written or artistic work that could give the impression they are advocating support for a political party

11.0 Political neutrality

Employees must not do anything which compromises, or which is likely to compromise, their own political impartiality or that of others who work for, or on behalf of the Service. Amongst other things, this means employees will:

- Provide appropriate advice with impartiality
- Without fear of recrimination, bring to the attention of management any deficiency in the provision of service or any impropriety or breach of policy or procedure
- Serve the Service as a whole, i.e. all employees and not just those of, for example, a controlling political group
- Ensure that the individual rights of all employees are protected
- In advising political groups or their representatives, not compromise political neutrality and to respect the individual rights of all Councillors or groups
- When using or authorising the use by others, the resources of the Service, act in accordance with the Service's lawful requirements and not allow their own political or personal opinions to interfere with work



- Maintain political impartiality during pre-election periods and particularly around election campaigns

Councillors usually direct enquiries for information through the Chief Fire Officer/CEO or Directors within the Service. However, if an employee receives a direct approach from a Councillor for information and they are doubtful about whether it is appropriate to provide the information or about the Service's ability to supply the information, they should advise the Councillor accordingly. In all cases, the employee should speak with their line manager to establish the best approach to dealing with such matter.

12.0 Use of financial resources

Employees must ensure they use any public funds, vehicles or equipment entrusted to them in a responsible and lawful manner. Employees must strive to ensure value for money to the local community and to avoid legal challenge to the Service in all circumstances.

13.0 Appointments and other employment matters

It is against the Authority's values and unlawful for an appointment to be made on the basis of anything other than ability of the candidate to undertake the duties of the post. Employees involved in recruitment, selection and promotion decisions should ensure their decisions are made in accordance with Service procedures. Appropriate training will be given to those involved in appointment decisions.

In order to avoid bias or conflict of interest, an employee must not be involved in an appointment in which they may have a personal or family relationship, either within or outside the Service. ~~where they are related to an applicant, or they have a personal relationship (outside work) with them.~~

14.0 Secondary employment

The Service expects the highest standard of conduct from all employees. Employment or other personal interests which may impact upon, or conflict with, the Service's interests should not be pursued. Further detail can be found in the Secondary Employment procedure.

Secondary employment is prohibited unless the employee has the express written permission of the Service. An approval authorising secondary employment is conditional upon the employee being compliant with the



Working Time Regulations 1998 and the Working Time (Amendment) Regulations 2003.

If employees are unsure of whether they need to notify the Service of outside roles / secondary employment they should seek guidance from their line manager in the first instance who will take advice as necessary from Human Resources or the Service Monitoring Officer – Director of Legal and Governance.

Voluntary work will be looked at on a case by case basis, and the individual should discuss this with their line manager in the first instance. Consideration will be given to the type of role and the potential impact this may have on the individual's primary role.

15.0 Standards of dress and appearance

The Service expects employees to dress in appropriate business attire or uniform. Employees are expected to demonstrate good professional judgement and taste and courtesy to co-workers by dressing appropriately for the workplace.

An acceptable standard of personal hygiene must be maintained by all employees. Employees should come to work having attended to their personal hygiene each day, with clean clothes and hair and free from unpleasant odours.

Line managers should ensure that employees under their supervision follow the standards of dress, are responsible for identifying cases that do not meet with this Code, and for taking appropriate action to resolve such matters.

15.1 Dress - Some roles require the wearing of uniform. If provided with a uniform, this must be worn as specified and not in conjunction with non-issued clothing. Provided uniform must not be worn whilst out of work, except for travelling to and from work, or attendance at Service functions. If uniform is to be worn for any other reason, prior written permission must be obtained from the line manager.

Employees who are required to wear personal protective equipment (PPE) (clothing) which is provided by the Service must not, under any circumstances, wear alternative clothing whilst performing safety critical tasks for which PPE is provided. ~~The contravention of this requirement will be treated as a disciplinary matter.~~



Employees who wear business attire that is deemed inappropriate in the workplace will be dealt with on an individual basis. Unsuitable business attire includes, but is not limited to, denim jeans, logo t-shirts, shorts, and flip-flops. The Service respects the right of employees who, by the nature of their religious convictions, may choose to wear items of clothing, jewellery or insignia at work. However, this must be appropriate for the workplace and for the role undertaken; it cannot inhibit the employee from carrying out their role or compromise any health and safety procedures.

Particular items of uniform or corporate clothing can be provided or adjusted in order to meet the needs of pregnant women, or staff with individual needs associated, for instance, with a disability.

- 15.2 **Jewellery** - Should be kept to a minimum and must not represent a hazard when dealing with equipment or PPE, or inhibit work performance. The wearing of earrings and studs is acceptable subject to the above provisions. However, other visible piercings (for instance, eyebrow, lips, nose, and tongue piercings) are not considered in keeping with a professional image if an employee deals regularly with the public or represents the Service at meetings. At all times, jewellery should be restricted to a small stud **minimum**.
- 15.3 **Hair** - Is be worn in a smart and professional manner. Hairstyles such as mohicans are not acceptable. If hair is coloured or bleached, it must remain within naturally occurring hair colours. Flammable styling products are not to be used by operational employees.

When at incidents, employees should wear their hair so they do not put their safety and the safety of others at risk. Uniformed employees who choose to wear their hair long for religious or other reasons must maintain it in a safe manner. If wearing a helmet, hair will be completely inside the helmet or fastened back and under the fire kit.

The maintenance of hair to a safe and satisfactory standard will rest with the individual; however, the line manager will be responsible for ensuring that hair is worn in a manner that does not jeopardise the health and safety of themselves or others whilst at work.

Hair, including facial hair can compromise the seal of a facemask. All uniformed operational have a responsibility to ensure an adequate seal is maintained whilst wearing Breathing Apparatus (BA) as laid out in the Breathing Apparatus (BA) set general checks. Operational employees must also comply with the Facial Hair and Cosmetics procedure and ensure that the integrity of the facemask is not detrimentally affected by the wearing of cosmetics.



- 15.4 **Tattoos** - ~~Employees must consider the requirements of the workplace when choosing the placement and style of new tattoos. Any tattoos considered discriminatory, violent, profane or intimidating are prohibited.~~

For those employees engaged in community facing roles, the Service prohibits visible tattoos, primarily on the ~~hands~~, face and above the collar line. Where tattoos are visible, these should be discreet and in keeping with the professional image of the Service.

For those employees in non-community facing roles, where tattoos are visible, these should be discreet and in keeping with the professional image of the Service.

Employees may be requested to cover tattoos, for example by wearing long sleeved shirts where there is likelihood that they may cause offence or project an unprofessional image.

For those employees, who in the absence of there being a previously defined procedure, have chosen to have what are termed visible tattoos, a professional discussion between the line manager and the individual concerned should take place, in order to make clear the future expectations required of them. This may include determining what work related activities will require the covering of the visible tattoos (where practicable).

For employees considering a new tattoo, it is recommended they speak with their line manager in the first instance, to remove any uncertainty with regards to what constitutes being a visible or unacceptable tattoo. The line manager must determine the suitability of the tattoo being proposed and whether it will comply with the professional image of the Service.

An employee, who chooses to get a tattoo that the Service deems as unacceptable, may be requested to get the tattoo removed at the employee's expense if it is not practicable for the tattoo to be covered up.

16.0 Relationships

There is an expectation that employees inform the Service of any relationships they may have with other members of staff. The definition of relationship in this circumstance is:

- Spouse or partner
- Siblings
- Parents/grandparents



- In-laws
- Any other relationship with another colleague within the Service which could be viewed as a conflict

Personal relationships that may result in a conflict of interest pose a risk for the employee and the Service are:

- Participating in any recruitment, selection and promotion activity where there is a personal relationship with a candidate
- Line management responsibility
- Providing input into any performance appraisal or development
- Providing input into any recommendation for salary or reward

16.1 Councillors

Employees are responsible to the Service through their senior managers. A role may require an employee to give advice to Councillors on the Fire Authority, independent Members of the Fire Authority and Members of other Authorities. Mutual respect between employees, Councillors and independent Members is essential. Close personal familiarity between employees and individual Councillors can damage the relationship and prove embarrassing to other employees and Councillors. It should therefore be avoided, or if they exist, they should be declared.

~~The Local community and Service users~~

~~Employees of the Service should always remember their responsibilities are towards the community which they serve and ensure courteous, efficient and impartial service delivery to all groups and individuals within that community, as defined by the policies and procedures of the Service.~~

16.2 Contractors

All relationships of a business or private nature with external contractors or potential contractors should be made known to the employee's line manager. Orders and contracts must be awarded on merit, by fair competition between other tenders, and no special favour should be shown in the tendering process. Particular care needs to be taken in relation to businesses which the employee is aware are either run by, or employ, in a senior or relevant management capacity, either existing or former employees, friends, partners or relatives.

All relationships of a personal or private business nature, whether previously or currently held, with external contractors, contractors bidding for contracts,



the purchasing of goods or services must be reported to the employee's line manager for inclusion in the relevant Register of Interests.

17.0 Disclosure of information

There is a statutory responsibility that requires certain types of information to be made available to Councillors, auditors, government departments, service users and the public. The Service itself may decide to be open about other types of information, some of which is posted on the website. Employees must not use any information obtained in the course of their employment for personal gain or benefit, nor should they pass it on to others who might use it in such a way.

It is expected that some employees will have contact with the media when appropriate to their role, e.g. information about operational incidents, proactive use of the media to support community safety activities, or other work related activities. It is imperative that no personal or personal sensitive information is shared with the media or any information that, together with other information likely to be - or come into - their possession, could lead to the identification of an individual without the individual's consent.

Unauthorised or improper use of Service information is a serious offence, and will be dealt with in accordance with the Discipline procedure, which may include action up to and including dismissal.

Employees privy to Service information on tenders or costs for either internal or external contractors should not disclose that information to any unauthorised party or organisation, including any other potential bidder whether internal or external.

18.0 Counter fraud and corruption

The Service expects all members, employees, consultants, contractors, suppliers and partner organisations, to act honestly and with integrity and to safeguard the public resources for which they are responsible, and to provide any help, information and support that is necessary to deal with fraud and corruption. The Service will not tolerate any level of fraud or corruption; consequently, any case will be thoroughly investigated and dealt with appropriately. The Service is committed to ensuring that opportunities for fraud and corruption are reduced to the lowest possible level of risk.



The Service will include appropriate clauses in its contracts about the consequences of fraud, bribery and corruption; evidence of such acts is likely to lead to a termination of the particular contract and may lead to prosecution. In respect of employees, the Service's disciplinary rules are such that fraud and corruption are considered to be potential gross misconduct and if proven, will normally result in dismissal.

It is a serious criminal offence for an employee to seek to influence the placing of a contract by or from the Service through:

- The receiving or giving of any gift, loan, fee, reward or advantage, or taking inappropriate action or failing to take action when there is a clear need to do so, or
- By showing favour, or disfavour, to any person or organisation

An employee must not take advantage of their position within the Service, for example:

- By acquiring goods or services at a preferential rate which would not normally be available to other employees
- By acquiring goods or services at a reduced rate because a contractor or those bidding for contracts in the employee's area of work, or another person or body seeking influence with the Service treats the employee, their relatives or friends more favourably than others
- By accepting gifts or hospitality from a contractor or those bidding for contracts with the Service or any other person or body seeking influence with the Service
- Employees may be offered goods and services at a reduced rate by one of the Service's suppliers. If this reduced rate is widely publicised as being available to all Service employees, then the purchase of these items would not generally need to be registered. However, if an employee is in a position to influence the purchasing decisions of the Service in relation to these items, they must register them in accordance with the Register of Interest. Account would need to be taken of the level of authority that the employee had in relation to the decision making and the number of checks in place involving other levels of authority
- A relationship between a supplier of goods and/or services and the Service, should not affect the purchasing practice of an employee in a situation where the prices to the public are published and the employee is purchasing at the published prices. Therefore, an employee would not need to register where they purchase their weekly shopping, for example
- However, where there is a general expectation that prices are open to negotiation and an employee is responsible for advising on purchasing



decisions relating to those items, it would be appropriate for the employee to register this

19.0 Whistleblowing

Employees have a legal right and duty to report any concerns if they have reasonable belief that wrongdoing may be occurring, or may have occurred within the Service.

A structured mechanism is available for employees to raise any serious concerns about any aspect of the Service's work without the risk of subsequent detriment or disadvantage. Employees are encouraged to raise serious concerns within the Service initially, rather than overlooking a problem or blowing the whistle outside. Further information can be found in the Whistleblowing procedure.

The Public Interest Disclosure Act 1998 protects employees from reprisal, victimisation or harassment at work if they raise a concern in good faith.

The Service will take seriously any concerns raised that are subsequently proven to have been made maliciously. Any employee who is found to have acted maliciously, may be subject to the Discipline procedure. If, however, an employee raises a concern in good faith that is not later confirmed by an investigation, no action will be taken.

20.0 Hospitality, benefits and gifts

The Service is funded almost entirely from public funds, either through grants from central government (funded through general taxpayer), or through council tax, funded from the local taxpayer. It is essential that we can demonstrate the highest standards of probity in general, and specifically in relation to its dealings with third parties. These relationships are a source of considerable interest and subject to close scrutiny, both through formal and regular channels such as auditors, and also through channels such as Freedom of Information requests. All employees must comply with any requirements of the Service; to register or declare interests; and to declare hospitality, benefits or gifts received as a consequence of their employment within the Service.

This Code covers both the receipt and offering of Hospitality and Gifts. Offers of hospitality and/or gifts must be registered as they are received. It is not appropriate for these to be done on an annual basis. A declaration of hospitality and gifts form, which is available on the intranet,



should be completed on all occasions by the employee and line manager, for forwarding to the Legal and Governance Directorate.

A Register of Interest will be kept securely under the control of the Director of Legal of Governance.

Line managers who receive a declaration of personal interest should discuss the circumstances with the Director of Legal and Governance, who will determine what action should be taken in order to safeguard the Service's interest. This may, for example, result in a decision that the employee concerned should not engage in the particular work activity that has given rise to the declaration. Such a decision might also arise if an employee had indicated that they were not prepared to disclose an interest which the Director of Legal and Governance reasonably believes may have a detrimental impact on the Service's interest taking into account the role of the employee concerned.

- 20.1 **Hospitality** - The utmost discretion must be exercised in accepting offers of hospitality from contractors, potential contractors or their representatives, or from other organisations or individuals involved in commerce. Whether hospitality can suitably be accepted depends on the nature and on the circumstances and a precise rule cannot be laid down. Generally speaking, all hospitality, including reciprocal hospitality, should be such as would seem to be reasonable and appropriate in the circumstances.

Employees should only accept offers where there is a genuine organisational need to impart information or represent the Service in the community. Offers to attend purely social or sporting functions should not generally be accepted unless the Service specifically wishes to be represented. All offers of hospitality must be recorded on the relevant Register of Interests and those accepted must additionally be authorised by the line manager.

Acceptance of hospitality through attendance at relevant conferences and courses is acceptable where it is clear the hospitality is corporate rather than personal, and offered to the Service rather than the individual employee on a personal basis. Employees should obtain the consent from the line manager in advance and it must be recorded on the Register of Interests.

- 20.2 **Offering Hospitality** – Service funds should not normally be used for offering hospitality to third parties. Only in exceptional circumstances, Senior Officers may be in a position where they are required to provide hospitality (e.g. buying lunch for the purpose of managing the reputation of the Service).



For any officer other than the Strategic Management Board the need to incur such expenses must be approved in advance by a Senior Officer.

Catering (including refreshments such as tea/coffee and biscuits) may be provided for formal meetings with external bodies in certain circumstances, for example, if meetings take place outside normal office hours. Catering for meetings will not normally be provided where no external guests are present, even if these meetings are arranged over a lunchtime period, it is expected that employees would provide their own lunch as any normal working day.

Accommodation should not normally be provided for third parties. Consultants and advisors working with and for the Service should provide their own accommodation and subsistence.

- 20.3 **Gifts** - As a general rule, employees should not accept significant personal gifts from clients, contractors and outside suppliers. Gifts, such as wines or spirits, which are given to individuals, must not be accepted. However, the Service allows employees to keep insignificant items of token value such as pens, diaries etc.

Service employees must not accept personal payments from clients, contractors or outside suppliers. Cash and monetary gifts should always be refused.

An employee declining a gift should do so politely and, where practical, return it to the donor with an explanation as to why it cannot be accepted. Where returning the gift is likely to be expensive or inconvenient, it should be donated to a suitable charity and the donor advised of this and politely requested not to make similar gifts in the future.

Whether a gift (including a gift offered to a relative or partner) is accepted or refused, the employee's line manager should be informed and the circumstances should be recorded on the Register of Interests.

21.0 Sponsorship – giving and receiving

Where an outside organisation wishes to sponsor or is seeking to sponsor a Service activity, whether by invitation, tender, negotiation or voluntarily, the basic conventions concerning acceptance of gifts or hospitality apply. Particular care must be taken when dealing with contractors or potential contractors.



Where the Service wishes to sponsor an event or service and an employee is involved in some way in consideration of the application, the employee or individuals connected to that employee must not benefit from such sponsorship without there being full disclosure to the line manager for inclusion on the Register of Interests. Similarly, where the Service through sponsorship, grant aid, financial or other means, gives support in the community, employees should ensure impartial advice is given and there is no conflict of interest involved.

22.0 Acceptable use of technology

Employees should not do anything which would risk the integrity of the Service's information or information systems. This can include the use of unauthorised or unlicensed software on the Service's system.

The Service provides access to ICT systems to support its business activities. During the working day these ICT systems should only be used to access role-related information.

The Service allows limited personal use of the internet and email for the duration of an authorised break or prior to the start/end of a working day. Any personal use must be in accordance with the Service values and current legislation and must not disrupt the system.

The Service accepts that employees may bring in their personal devices into work. ~~Personal devices must only be used during authorised breaks or prior to the start/end of a working day. This also applies to the use of mobile phones; however, the Service does accept that an employee may be required to use their phone in emergency situations whilst at work.~~ Whilst at work, all personal devices must be on silent and kept securely by the employee. The Service accepts no liability for loss or damage to personal property.

~~In exceptional circumstances, employees may use their own personal devices whilst at work; however, this must only be done with the express permission on the employee's line manager.~~

To help protect users from accidentally accessing inappropriate sites e.g. sites that hold unlawful, obscene, or other materials / images which conflict with Service values, a number of sites are blocked. The list of websites which are blocked is continually reviewed and revised. If a user accidentally visits a site which they feel to be inappropriate, they must notify the ICT Department immediately.



Employees should be aware that use of Service ICT resources is presumed to be for work purposes and is therefore subject to monitoring for inappropriate use.

22.1 **Protecting the Service's business reputation**

All employees are responsible for protecting the corporate reputation of the Service. Employees must not post libellous or defamatory statements about the Service, clients, suppliers and vendors, and other affiliates and stakeholders.

Employees should also avoid social media communications that might be misconstrued in a way that could damage our business reputation, even indirectly.

Employees should make it clear in social media postings that they are speaking on their own behalf when communicating via social media, write in the first person and use a personal email address when communicating via social media.

Employees are personally responsible for what they communicate in social media. What is published might be available to be read by the masses (including the organisation itself, future employers and social acquaintances) for a long time. Keep this in mind before posting content.

If an employee discloses their affiliation as an employee of the organisation, they must also state that their views do not represent those of the Service. An employee could state *"the views in this posting do not represent the views of my employer"*. An employee should also ensure that their profile and any content posted are consistent with the professional image presented to clients and colleagues.

Employees must avoid posting comments about sensitive business-related topics, such as performance. Even if they make it clear that their views on such topics do not represent those of the Service, comments could still damage reputation.

If an employee is uncertain or concerned about the appropriateness of any statement or posting, they should refrain from making the communication until it is discussed with their line manager.

If an employee sees content in social media that disparages or reflects poorly on the Service or its stakeholders, they should contact their line manager.



22.2 **Respecting intellectual property and confidential information**

Employees should not do anything to jeopardise confidential information and intellectual property through the use of social media.

In addition, employees should avoid misappropriating or infringing the intellectual property of companies and individuals, which can create liability for the Service, as well as the individual author.

Employees must not use the Service logos, brand names, slogans or other trademarks, or post any confidential or proprietary information without prior written permission from the Information Governance and Compliance Manager.

To protect employees and the Service against liability for copyright infringement, where appropriate, reference sources of particular information posted or uploaded and cite them accurately. If an employee has any questions about whether a particular post or upload might violate anyone's copyright or trademark, they should contact the Information Governance and Compliance Manager before making the communication.

22.3 **Respecting colleagues, clients, partners and suppliers**

Employees must not post anything that colleagues or clients, suppliers, vendors or other stakeholders would find offensive, including discriminatory comments, insults or obscenity.

Employees must not post anything related to colleagues, clients, suppliers, vendors or other stakeholders without their written permission.

22.4 **Social Media**

Employees need to exercise common sense when using social media. Online conduct should not be any different to offline conduct and when posting material on social networking sites employees should remember that what is written is in the public domain and may be seen or used by others the employee did not intend, even if they have privacy settings, or material is posted on a closed profile or group.

Social media should never be used in a way that breaches any of the Service's policies and procedures. If an internet post would breach any Service procedures in another forum, it will also breach them in an online forum. For example, employees are prohibited from using social media to:



- Breach acceptable use of communications systems, information systems and internet systems policies and procedures
- Breach any obligations with respect to the rules of relevant regulatory bodies
- Breach any obligations they may have relating to:
 - Confidentiality
 - Breaching disciplinary rules
 - Defaming or disparaging the organisation or clients, business partners, suppliers, vendors or other stakeholders
 - Harassment or bullying other employees in any way
 - Unlawfully discriminating against other employees or third parties or breach our Equality, Diversity and Inclusion policy
 - Breaching data protection (for example, never disclose personal information about a colleague online)
 - Breaching any other laws or ethical standards (for example, never use social media in a false or misleading way, such as by claiming to be someone other than themselves or by making misleading statements)

Employees should never provide references for other individuals on social or professional networking sites, as such references, positive and negative, can be attributed to the Service and create legal liability for both the author of the reference and the Service.

Using the Service's insignia to promote an individual person or external organisation without approval is prohibited.

22.5 **Cyber bullying**

ACAS define cyber bullying as "any use of information and communications technology to support deliberate and hostile attempts to hurt, upset or embarrass another person" and cite examples of cyber bullying that might include the following actions:

- Offensive emails – sending offensive emails to a colleague – even if this is meant as a joke – and continuing to send similar messages having already being asked to stop
- Email threats – this might also include ostensibly relatively inoffensive messages in terms of actual content where it is the implied meaning behind the message that constitutes a form of bullying. An example might be where a superior is using email to bombard an employee with more work than they can handle, whilst other members of the team are not being treated the same way
- Posting blogs and leaving comments on social networking sites – it



may be that a person does not experience any direct form of cyber bullying, being unaware that the bully is posting offensive messages about them on sites in the public domain

- Propagating defamatory gossip about employees on social networking sites
- Threats or offensive comments sent to a person's mobile phone via SMS text messages
- Harassment by email – sending persistent emails to a person when previous email approaches have been rejected
- Sharing a person's private data online - posting personal details – i.e. those which they would not normally want to share with complete strangers, such as home address and phone numbers – in such a way that they become available to the general public

Where an allegation is made that bullying / harassment or cyber bullying has taken place, or where these instructions and guidelines are breached, an investigation will take place and action will be taken under the Anti-Bullying and Harassment and/or Discipline procedures, whether the action has taken place in an employee's personal time or in their working time. Employees who breach any of the above procedures will be subject to disciplinary action, which may include action up to and including dismissal.

23.0 Monitoring and assurance

The Authority's Code of Conduct provides individuals with an understanding of the standards expected when performing duties as an employee and guides behaviour, placing an obligation on all employees to take responsibility for their own conduct. To ensure the highest standards of public service and provide necessary assurance to the Authority, routine monitoring of activity as specified within the Code will be carried out and reported.

24.0 Document history

1.0 OC81/01 issued September 2006

2.0 Document updated and approved by Executive Committee on 29 July 2015

25.0 Consultation/publication/communication

Consultation period July 2018 to September 2018



26.0 Integrated Impact Assessment (IIA)

A) The impact table

Are there any possible impacts which need further investigation? To complete the table tick ✓ the likely impact.

Impact Table						
Impact on people (protected groups and "others")	External Individuals			Service Employees		
	Positiv	Negative	None	Positive	Negative	None
People						
Gender	✓			✓		
Race	✓			✓		
Age	✓			✓		
Religion/Belief	✓			✓		
Sexual Orientation	✓			✓		
Gender Reassignment	✓			✓		
Pregnancy / Maternity	✓			✓		
Marriage/Civil Partnership	✓			✓		
Disability	✓			✓		
Place						
Strengthen Community Cohesion	✓			✓		
Tackling Poverty / Promoting Social Inclusion			✓			✓
Privacy	✓			✓		
Health			✓			✓
Environment			✓			✓

If you have a tick in any negative box you need to consider why and include this in your risk assessment.



B) Privacy impact assessment screening questions

These questions are intended to help Service staff involved with new projects and / or processes (or significantly changed processes) decide whether an Impact Assessment is necessary. Answering 'yes' to any of these questions is an indication that an Impact Assessment would be a beneficial exercise.

Privacy Screening Questions		
Question	Yes/No?	Comment
Will the project involve the collection of new information about individuals?	No	
Will the project compel individuals to provide information about themselves that they have not had to previously?	No	
Will information about individuals be disclosed to organisations or people who have not previously had routine access to the information?	No	
Are you using information about individuals for a purpose it is not currently used for, or in a way it is not currently used?	No	
Does the project involve you using new technology which might be perceived as being privacy intrusive? For example, the use of biometrics or facial recognition.	No	
Will the project result in you making decisions or taking action against individuals in ways which can have a significant impact on them?	No	
Is the information about individuals of a kind particularly likely to raise privacy concerns or expectations? For example, health records, criminal records or other information that people would consider to be particularly private.	No	
Will the project require you to contact individuals in ways which they may find intrusive?	No	

Service Document Procedure:

Code of conduct



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People Screening Questions		
Question:	Yes/No:	Comment
<p>Will the project you are undertaking affect any of the following factors explicitly?</p> <ul style="list-style-type: none"> - Race - Disability - Gender - Religion/Belief - Sexuality - Age - Gender Reassignment - Pregnancy / Maternity - Marriage / Civil Partnerships 	Yes	<p>In a positive way. The Code of Conduct aims to ensure that the Service operates in a fair, open and transparent manner, working towards the elimination of unlawful discrimination and inappropriate practice.</p> <p>Ensuring dignity and respect in the workplace and in the communities we serve and in a working environment that values individual contributions and</p>
Could the progression of your project have a negative effect on a particular person/group of persons within the organisation or externally?	No	
Does the progression of your project affect the status of any person/s within the organisation or externally?	No	
Will any person/s within the organisation or externally be negatively impacted, with respect to their personal status, by the completion of your project?	No	
Is there any new technology within your project that will negatively impact the wellbeing of a person/s within the organisation or externally?	No	
Is there any aspect of a person/s status that will negatively impact your project?	No	
Is there any risk that your project could fail to comply with all relative people laws, e.g. the Equalities Act 2010?	No	
If your project requires you to employ new members of staff, is there likely to be any people based prejudice within the recruitment process?	No	

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Internal consultation feedback received in relation to Code of Conduct
Consultation period between August to September 2018

ID no	Section	Feedback	Response
		<ul style="list-style-type: none"> • Sent to POD for feedback 12.07.18 for feedback by 23.07.18 • Sent to Leadership Group 17.08.18 • Presented to joint consultation forum 23.08.18 & taken back 28.11.18 • Published on iDrive for wider feedback 23.08.18 to 23.09.18 • Presented to POD SMT 03.12.18 • Presented to Business Transformation Board 20.12.18 	
1.	Various	Grammatical amendments throughout	Amendments made where appropriate
2.	3.0	Add information on the values	Values have been added
3.	3.0	It should be clear that the whole of the Authority's and Services conduct falls from this document, otherwise it implies there are different sets of standards for different sectors of the Service and Authority.	Paragraph amended - Supplementary Codes of Conduct are applicable for Councillors and Co-opted Members of the Service and Members of the Local Pension Board
4.	5.18 hospitality & gifts	<p>As a Fire Authority we are funded almost entirely from public funds, either through grants from central government (funded through general taxpayer), or through council tax, funded from the local tax payer and it is essential that the Authority can demonstrate the highest standards of probity in general, and specifically in relation to its dealings with third parties. These relationships are a source of considerable interest and are subject to close scrutiny, both through formal and regular channels such as our auditors, and also through more ad hoc channels such as Freedom of Information requests.</p> <p>This policy covers both the receipt and offering of Hospitality and Gifts.</p>	Inserted with slight amends to wording, e.g. 'Fire' removed, 'Policy' replaced with 'Code'

Internal consultation feedback received in relation to Code of Conduct
Consultation period between August to September 2018

5.	5.18.3	<p>Offering Hospitality – Authority funds should not normally be used for offering hospitality to third parties. Only in exceptional circumstances Senior Officers may be in a position where they are required to provide hospitality (e.g. buying lunch for the purpose of managing the reputation of the Authority). For any officer other than SMT the need to incur such expenses must be approved in advance by a Senior Officer.</p> <p>Catering (including refreshments such as tea/coffee and biscuits) may be provided for formal meetings with external bodies in certain circumstances, for example, if meetings take place outside normal office hours. Catering for meetings should not be provided where no external guests are present. In line with the Authority’s Expenses Policy and Staff Handbook Policies (put in links), even if these meetings have to be arranged over a lunchtime period – it is expected that staff would provide their own lunch as any normal working day.</p> <p>Accommodation should not normally be provided for third parties. Consultants and advisors working with and for the Authority should provide their own accommodation and subsistence.</p>	Inserted with slight amends to wording
6.	5.1	I do not believe we have separate procedure and guidance documents relating to the use of social media apart from the HEAT learning package. Suggest refer to section 5.20.1 – 5.20.5	Procedures and guidance relating to social media removed
7.	5.12	What is an acceptable standard? Acceptable to who? Needs further definition	Employees should come to work having attended to their personal hygiene each day, with clean clothes and hair and free from unpleasant odours – added
8.	5.2	It would be useful to give some examples of specific laws that apply within the FRS	Noted. Not added

Internal consultation feedback received in relation to Code of Conduct
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9.	5.2	Does this include speeding offences	Notify the Service of any endorsements to their driving licence – added
10.	5.2	Not sure what 'Uphold the law at work' adds Paragraph following bullet points - I think this should be the other way around. Employees should notify line manager at the earliest possibility. A conviction would follow the charge. We should also be clear on the reporting expectations, what is this incident occurs over the weekend, in this case what is the reporting route?	Deleted Paragraph amended and addition sentence added - If the employee is unable to contact their line manager, they should notify the Duty Officer or HR Manager
11.		Not sure what this adds - The Service expects employees to work within the law. Unlawful or criminal behaviour at, or away from work, may result in a loss of trust and confidence in the employee or the Service and may result in a disciplinary investigation and action under the Discipline procedure.	Noted. No amendment made
12.	5.3	Remove duplicate paragraph that starts 'the service values the diverse nature .. '	Deleted
13.	5.3	Added 'and respects the rights and privacy of all' to paragraph	Added
14.	5.4.2	Operational Fitness - Suggest that the paragraph is equally relevant to all roles not just the firefighter role. Support Services - Should we not expect all staff to maintain a level of fitness relevant to their role?	Section amended to 'Fitness' therefore to applying to all employees
15.	5.4.2	In Support Services staff - surely there is such an expectation? We may not take measures to test fitness of support staff but surely it is reasonable to expect them to take reasonable measures to be fit for work	Section amended to 'Fitness' therefore to applying to all employees

Internal consultation feedback received in relation to Code of Conduct
Consultation period between August to September 2018

16.	5.4.4	Smoking - Does the workplace also apply to the incident ground	Section amended to reflect what is stated in the Guidance note
17.	5.5	Add Privacy to the Data protection heading and combine information from the two separate sections into one	Section now refers to Privacy and Data Protection
18.	5.20	Amend Acceptable use of technology to Acceptable use of information and information systems	Amended
19.	5.20	There appears to be a contradiction to the acceptable use of information and information systems procedure and use of personal equipment restrictions should be consulted on to ensure that this is practiced by everyone Employees should be aware that ICT systems are monitored. – since when?	Noted The use of ICT resources is presumed to be for work purposes and is therefore subject to monitoring for inappropriate use. Added (as referenced in the contract of employment)
20.	5.12	Dismissal for dress code violation?	Dismissal reference removed
21.	5.12.1	Paragraph on wearing business attire deemed inappropriate - would it be reasonable to add a line here that covers some meetings staff are encouraged to where casual clothing	Noted. Not added as it cannot be assumed this is encouraged and should be done on a case by case basis
22.	5.12.1	Jewellery - what about other adornments such as leather/ woollen/ cotton wrist bands, necklaces and the like?	Paragraph amended to state at all times jewellery should be restricted to a minimum
23.	5.12.2	Should this include 'clean shaven'?	Noted. Not added as the importance is with the seal. In the past moustaches have been allowed therefore clean shaven would be inappropriate

Internal consultation feedback received in relation to Code of Conduct
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24.	5.12.2	Facial hair - is there something here about individual responsibility? If facial hair is preferred it is the individual's responsibility should anything occur etc?	Paragraph amended – all operational employees have a responsibility to ensure an adequate seal is maintained whilst wearing BA
25.	5.12.2	All operational personnel must comply with the Facial Hair and Cosmetics Procedure to ensure they are able to maintain suitable face seals with Breathing Apparatus sets and to ensure that the integrity of the face mask is not detrimentally affected by the wearing of Cosmetics The title of the procedure note will be amended to cover all cosmetics (make up and moisturisers etc.)	Section amended and now refers to hair, including facial hair and 'Operational employees must also comply with the Facial Hair and Cosmetics procedure and ensure that the integrity of the facemask is not detrimentally affected by the wearing of cosmetics.' Has been added to the end of the paragraph
26.	5.12.3	Is this a little bit antiquated now? We have staff that have these tattoos on forearms.	This section has been amended, reference is made to above the collar and face and the restriction of tattoos on hands removed
27.	5.12.3	Is this the right word, as the workplace cannot have requirements?	Sentence removed
28.	5.13.2	Not sure this needs to be here as it is covered in a range of other areas	Removed
29.	5.15	Register of interest – not sure this means much to the reader. Consider renaming to hospitality gifts and benefits 5.15, 5.18 5.18.1 5.18.2 have the same themes, can these be consolidated?	Section amended and now refers to 'Hospitality, gifts and benefits'
30.		Add a section on monitoring and assurance	Section added to end of document

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Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview and Audit Committee
DATE OF MEETING	13 March 2019
OFFICER	Lynne Swift, Director of People and Organisational Development
LEAD MEMBER	Councillor Steven Lambert
SUBJECT OF THE REPORT	Updated Whistleblowing Procedure (V8.0)
EXECUTIVE SUMMARY	<p>The aim of the Authority's Whistleblowing procedure is to encourage individuals who have serious concerns about any aspect of the Authority's work to not overlook these concerns, but raise these through a supportive network.</p> <p>This report presents the updated Whistleblowing procedure (Appendix 1), which has been reviewed in line with normal practice. The proposed amendment to the updated procedure is for clarification purposes around the Whistleblowing hotline service. This change is shown as additional text underlined (<u>underlined</u>) in section 11 of Appendix 11.</p>
ACTION	Decision
RECOMMENDATIONS	It is recommended that the Committee approve for publication the updated Whistleblowing procedure as detailed in Appendix 1, noting the proposed additional wording in the updated document.
RISK MANAGEMENT	<p>The Whistleblowing procedure seeks to mitigate risk for the Authority and its employees/workers. A clear procedure for raising concerns helps to reduce the risk of serious concerns being mishandled, whether by the employee/worker or the Authority.</p> <p>Business ethics are increasingly seen as an issue that can contribute to building or destroying an organisation's reputation. The Whistleblowing procedure gives clear guidance to managers and employees/workers.</p> <p>If managers, employees/workers do not have directional guidance from fit for purpose procedures aligned to the corporate objectives, there is a risk of potential employment relations issues and a non-consistent management approach.</p> <p>On a three yearly or risk critical basis, the employment related procedures and guidance notes</p>

	are created and amended to support each employment related policy theme.
FINANCIAL IMPLICATIONS	The Whistleblowing procedure allows employees/workers to use an external confidential Whistleblowing hotline service if they feel unable to raise a concern with an appropriate level of management. This service is provided via the Occupational Health provider and funded within the existing Occupational Health budget.
LEGAL IMPLICATIONS	<p>Part IVA of the Employment Rights Act (1996), inserted by the Public Interest Disclosure Act (1998), provides a framework of protection against detriment or dismissal in connection with whistleblowing or illegal practice within the workplace.</p> <p>Encouraging a culture where concerns are reported at an early stage makes it easier for effective action to address those concerns and therefore avoid more serious regulatory breaches or reputational damage. An effective internal Whistleblowing procedure makes it less likely that an employee/workers disclosures to an external agency (particularly to the press) would be protected under whistleblowing legislation and assists the Authority to demonstrate that it has adequate measures in place to prevent corruption within the workplace.</p> <p>All procedures take due regard to appropriate legislation and best practice.</p>
CONSISTENCY WITH THE PRINCIPLES OF THE DUTY TO COLLABORATE	The Policing and Crime Act 2017 requires the Authority to keep opportunities for collaboration with the police and ambulance services under review. The Authority continues to collaborate with other Fire Authorities in the development of employment related policies and procedures where practicable. The current operational focus is on alignment of operational policy and procedures. The workforce reform focus is on operational recruitment and apprenticeships related processes and procedures.
HEALTH AND SAFETY	There are no health and safety implications.
EQUALITY AND DIVERSITY	The Integrated Impact Assessment/Privacy Impact Assessment has been completed as part of the update. There are no identified adverse impacts on any protected characteristics.
USE OF RESOURCES	<p>Contribution to delivery of corporate objective;</p> <p>The Whistleblowing procedure supports the overarching employment related policy themes and therefore compliant with the strategic direction of the Authority on employment related policy matters and supports delivery of the current corporate plan.</p>

	<p>Communication with stakeholders; Stakeholder communication is a significant element of successful implementation of the employment related procedures.</p> <p>Following approval of the updated Whistleblowing procedure, this document will be communicated to employees in accordance with usual practice. This will be followed up as part of a suite of training and awareness sessions during 2019.</p> <p>Systems of Control;</p> <p>As part of the on-going review of the effectiveness and usage of this procedure, any concerns raised under the Whistleblowing procedure will be monitored and reported separately within the annual case management report. Although the Overview and Audit Committee will not review the procedure before 2022, it will monitor usage of the procedure when reported as part of the annual internal audit report.</p>
<p>PROVENANCE SECTION & BACKGROUND PAPERS</p>	<p>Background</p> <p>Report to Overview and Audit held 15 July 2015 - Revised Whistleblowing procedure: https://bucksfire.gov.uk/files/5514/5562/3337/ITEM_14_with_appendix.compressed.pdf</p> <p>The Public Interest Disclosure Act (1998): https://www.legislation.gov.uk/ukpga/1998/23/contents</p>
<p>APPENDICES</p>	<p>Appendix 1: Updated Whistleblowing Procedure (V8.0)</p>
<p>TIME REQUIRED</p>	<p>10 minutes.</p>
<p>REPORT ORIGINATOR AND CONTACT</p>	<p>Faye Mansfield; HR Development Manager fmansfield@bucksfire.gov.uk 01296 744623</p>

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1.0 Changes since the last version

Current version 8.0 - Document reissued following a review in line with normal practice. Minor amendments have been made to the previous version 7.0, with additional information added on the Whistleblowing hotline service. This document will be monitored by Human Resources and reviewed in three years' time from date of publication (XX) unless there is need to review earlier.

Document author - HR Development Manager

Information Asset Owner (IAO) - Director of People & Organisational Development

Approval date - TBC

Review date - TBC

Please note that as Service Documents are frequently updated, if you print a document, its accuracy cannot be guaranteed. Always check the intranet for the latest version.

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3.0 Purpose and scope

Buckinghamshire and Milton Keynes Fire Service (the Service) is committed to achieving the highest possible standards of service and ethical standards in public life.

This document sets out the Service's Whistleblowing procedure and encourages employees/workers to not overlook concerns they may have but to raise those concerns within the Service through a supportive network.

The procedure forms part of the Service's Anti-Fraud and Corruption strategy and provides a structured mechanism for employees/workers to raise any serious concerns about any aspect of the Service's work without the risk of any subsequent detriment or disadvantage. This document is in addition to the Service's Complaints and Grievance procedures. It does not form part of the Discipline procedure, although disciplinary action may result from the application of this procedure.

This procedure applies to:

- a. All employees of the Service, including temporary staff
- b. Workers, including agency staff, consultants, self-employed individuals and trainees engaged to work in Service establishments
- c. Contractors working for the Service, on Service premises and suppliers and those providing services under a contract with the Service, on their own premises
- d. Organisations working in partnership with the Service
- e. Volunteers working with or for the Service (note that Volunteers are not currently covered by Public Interest Disclosure Act 1998)

This procedure does not apply to:

- a. Members of the public. Concerns raised by the general public should be made via the Service's Complaints procedure
- b. Ex-employees, as they become members of the public once they leave the Service and therefore should follow the Service's Complaints procedure

This procedure does not form part of the contract of employment.

Existing procedures are in place to enable employees/workers to lodge a grievance relating to their own employment. Any serious concerns that an employee/worker has about an aspect of service provision or conduct of anyone employed or working for the Service, can and should be reported under this procedure.



4.0 Roles and responsibilities

Both managers and employees/workers have a responsibility within this procedure.

Managers will:

- a. Ensure the Whistleblowing procedure is followed correctly, seeking advice from Human Resources where they are unsure
- b. Support employees/workers who raise concerns under this procedure to ensure they do not suffer detriment as a result of their action e.g. loss of status/income/conditions of employment
- c. Inform the Service's Monitoring Officer (Director of Legal and Governance) when a concern is raised to them
- d. Protect the identity of an employee/worker who raises a concern, only telling those who need to know and requesting all parties to respect the confidentiality of this information
- e. Ensure that, even in the case of anonymity, the employee/worker is aware that any investigation may reveal the source of the information and they may be asked to give a statement as part of the process of gathering evidence
- f. Where managerial or procedural action through a different procedure e.g. Discipline, is being taken against the employee who has raised concerns, the manager should contact Human Resources. Human Resources will then contact the Service's Monitoring Officer (Director of Legal and Governance), and other appropriate colleagues, to decide whether that action should be delayed whilst an investigation under the Whistleblowing procedure takes place

Employees/Workers will:

- a. Act in good faith and not blow the whistle for personal gain or with malicious intent, however use this procedure to raise concerns in the public interest
- b. Reasonably believe their allegations and the information they provide are substantially true



5.0 Principles

The procedure is founded on the following principles:

- a. That employees/workers have a legal right and duty to report their concerns if they have a reasonable belief that wrongdoing may be occurring, or may have occurred, within the Service
- b. That the Public Interest Disclosure Act 1998 protects employees/workers from reprisal, victimisation or harassment at work if they raise a concern in good faith
- c. To encourage employees/workers to raise serious concerns within the Service initially, rather than overlooking a problem or blowing the whistle outside
- d. To encourage and enable individuals to raise concerns about any aspect of the Service's work and receive feedback on any action taken without fear of reprisal
- e. To ensure that individuals receive a timely response to their concerns
- f. Not to discriminate against any individual in the application of this procedure on any grounds including: gender, transgender, race, trade union activities, disability, age, sexual orientation, trans-gender status, part-time work status, religion or belief or any other personal characteristic or quality

6.0 Definition of Whistleblowing

Whistleblowing occurs when an employee/worker raises a concern about a dangerous or illegal activity that they are aware of through their work and that may affect others, e.g. customers, members of the public, or their employer. A concern raised, also known as a protected disclosure under the Public Interest Disclosure Act 1998, does not need to be in the public interest to qualify for protection.

The Whistleblower may not be directly or personally affected by the danger or illegality. Consequently, the Whistleblower rarely has a personal interest in the outcome of the investigation and as such should not be expected to prove their case. Instead, he or she may raise the concern, also known as a protected disclosure, using the process outlined in this procedure, so that others can address it. Concerns that are covered by this procedure include:

- Conduct which is an offence or breach of law
- Failing to comply with a legal obligation



- Health and Safety risks, including risks to the public as well as employees/workers
- Damage to the environment
- Abuse of clients
- Safeguarding concerns relating to children or vulnerable adults. This is to ensure that the employee/worker raising the concern is protected by Public Interest Disclosure Act 1998
- Practice which falls below established standards of practice
- Possible fraud, corruption or financial irregularity including unauthorised use of Service funds
- Any other unethical conduct
- Covering up information about anything listed above

This procedure incorporates provisions that are required from the Public Interest Disclosure Act 1998.

7.0 Exclusions

This procedure does not cover the following cases:

- a. Issues raised by the general public – in these instances, the Service's Complaints procedure should be used
- b. Issues raised by an employee about their own employment – this is dealt with through the Grievance procedure
- c. This procedure is not to be used as an appeal mechanism for other procedures i.e. following an unfavourable outcome from the Grievance procedure unless employees/workers feel that the process in another procedure was significantly and seriously compromised
- d. Employees/workers must not use dismissal or redundancy selection as sole reasons for making a disclosure under this procedure

8.0 Misuse of the procedure

The Service will take seriously any concerns raised that are subsequently proven to have been made maliciously. Any employee/worker, who is found to have acted maliciously, may be dealt with under the Discipline procedure.

If, however, an employee/worker raises a concern in good faith that is not later confirmed by an investigation, no action will be taken against that employee/worker.



9.0 Confidentiality and Anonymity

If a concern is raised in confidence, the employee/worker's identity will not be disclosed without first informing them. If the situation arises where the Service is unable to resolve the concern without revealing the identity, e.g. because evidence is needed in court, this will be discussed first with the employee/worker who raised the concern to agree how to proceed. However, the Service will not disclose the identity of the Whistleblower to the person who is the subject of the disclosure or others not involved in the investigation unless it is absolutely necessary to do so and only with prior consent from the Whistleblower.

It is important to note that it will be more difficult to investigate the matter or proceed in instances where concerns are raised anonymously. Accordingly, whilst the Service will consider anonymous reports, it may not be possible to apply all aspects of this procedure for concerns raised anonymously.

It is expected that all parties involved in the Whistleblowing process will maintain strict confidentiality throughout by ensuring that only the people who need to know have access to details of the case (with the exception of any legal obligations requiring action from the Service, e.g. in health and safety matters). Any person found to have breached confidentiality may be subject to action under the Service's Discipline procedure.

To qualify for protection, a disclosure made to the Service must be in the "public Interest". An employee should not rely on a disclosure about a breach of their own employment contract to bring a Whistleblowing claim.

10.0 Safeguarding

It is important that any safeguarding concern is raised as a matter of urgency as the safety of others may be dependent upon the concern being dealt with swiftly. If an employee/worker has a concern that any person who works with children or vulnerable adults, in connection with his/her employment or voluntary activity, has:

- a. Behaved in a way that has harmed a child or vulnerable adult or may have harmed a child or vulnerable adult
- b. Possibly committed a criminal offence against or related to a child or vulnerable adult
- c. Behaved towards a child or vulnerable adult in a way that indicates he/she is unsuitable to work with children or vulnerable adults

The employee/worker should raise the concern via the Whistleblowing procedure, as this procedure affords the employee/worker protection under the Public Interest Disclosure Act 1998.



11.0 Raising a Concern under the Procedure

In the first instance, the employee/worker should raise their concern with their immediate line manager, or, if the concern involves the immediate line manager, Human Resources. Alternatively, if the employee/worker feels unable to raise a concern to an appropriate level of management they may use the Service's confidential Whistleblowing hotline service - **0800 111 6390**.

The Whistleblowing hotline service is available 24 hours a day, seven days a week, 365 days a year. Trained staff will answer calls during office hours (8am to 8pm), with out of hours calls held on a secure dedicated voicemail facility. All calls received will be reported to the Authority authorised recipients; Director of Legal and Governance or Director of People and Organisational Development, within one working day of the call being received.

The authorised recipient(s) will be asked to confirm their availability to review the case. Once confirmation has been received, details of the call will be made to authorised recipient and the Whistleblowing hotline service will destroy the record, retaining only statistical information on number of calls taken.

Concerns can also be raised through the employee/workers trade union representative.

Workers, such as contractors, should raise a concern with their contact within the Service, usually the person to whom they report.

The employee/worker must make it clear they are raising the concern under the Whistleblowing procedure. If they wish to remain anonymous, they should make this clear to the person they contact.

Employees/workers will not be required to provide evidence of the concern, however, will be expected to demonstrate there are reasonable grounds for raising the issue.

Employees/workers should have nothing to fear by reporting concerns and individuals who do invoke the Whistleblowing procedure will be seen as 'witnesses' rather than 'complainants' by the Service.

Any investigations deemed necessary following the reporting of a concern will not be influenced by the Discipline or Managing Business Change procedures that may already affect employees/workers.

If an initial concern raised within the Service includes any possible financial irregularity, the Director of Finance and Assets will be informed by the Director of Legal and Governance.

The employee/worker has a right to be accompanied by an appropriate trade union representative or work colleague at any meeting throughout the Whistleblowing process.

The Service will not meet any costs associated with the attendance of the



representative or colleague at a Whistleblowing meeting beyond granting paid time off to a Service employee.

12.0 Formal Stages

12.1 Stage one – Meeting with line manager

- a. On receipt of the concern from the employee/worker, the line manager should inform the Service's Monitoring Officer (Director of Legal and Governance) as to the nature of the concern
- b. The line manager will then either continue to deal with the concern or refer it to Human Resources
- c. The line manager will write to the employee/worker within seven calendar days of receipt of the concern to arrange a meeting to discuss the details of the concern raised. This meeting should take place promptly
- d. The line manager should take notes of the details of the concern either during or straight after the meeting
- e. The line manager will carry out a preliminary investigation and make a decision on whether a full investigation is required or if urgent action needs to be taken e.g. referral to the police
- f. If a decision to carry out an internal investigation is made, the line manager/Human Resources will appoint an Investigating Officer, and any parties involved in the concern will be interviewed. Notes of all meetings and interviews should be made
- g. The line manager will then notify the employee/worker of the outcome in writing within seven calendar days of the date of the meeting. This time limit may be extended if the investigation is complex and will take time; the employee/worker who raised the concern will be notified of any extension. This letter will be copied to the Service's Monitoring Officer (Director of Legal and Governance)
- h. If the employee/worker is dissatisfied with the outcome at Stage one, they may opt to take the matter to Stage two by writing to the Director of People and Organisational Development within ten calendar days of the date of the outcome letter at Stage one
- i. The Service will also notify the person that is the subject of the disclosure within seven calendar days of the date of the meeting. Upon receipt of confirmation of the outcome, the individual will be able to appeal any decisions by writing to the line manager/ Human Resources within seven calendar days



12.2 Stage two – Meeting with the Director of People and Organisational Development

- a. If the employee/worker has notified the Director of People and Organisational Development (Hearing Officer) in writing that they are dissatisfied with the outcome at Stage one, the Director of People and Organisational Development will write to the employee/worker within seven calendar days of receiving the letter to arrange a meeting to discuss the continuing concerns. This meeting should take place promptly
- b. The Director of People and Organisational Development may decide to investigate further and will need to decide what action to take. The employee/worker will be updated with the outcome of the meeting, within seven calendar days; a copy of the letter will be sent to the Service's Monitoring Officer (Director of Legal and Governance)
- c. If the employee/worker is dissatisfied with the outcome at Stage two, they may opt to take the matter to Stage three, by raising the concern outside the Service, within 10 calendar days of the date of the decision letter at Stage two
- d. Following a hearing if the employee/worker is dissatisfied with the way in which procedures were followed, they should put their concerns in writing to their relevant Human Resources contact in order that concerns may be addressed

12.3 Stage three – Raising the concern externally

At Stage three, the employee/worker is entitled to take their concern to any of the following:

- A County or Milton Keynes Councillor or the local Member of Parliament
- The District Auditor
- The Police
- Public Concern at Work3 (www.pcaw.co.uk or telephone 020 7404 6609)
- A trade union or professional association
- The Local Government Ombudsman

In taking their concerns outside the Service, the employee/worker should, as far as possible, avoid revealing confidential information (e.g. clients or other workers).



13.0 Director of People and Organisational Development

Line managers may raise their concern initially to the Director of People and Organisational Development and then the Chief Fire Officer/CEO if they wish to take the concern to Stage two.

In the event that a Director/Member of the Senior Management Team wishes to raise a concern under the Whistleblowing procedure, they will need to address their concerns to the Chief Fire Officer/CEO in the first instance, or directly to a Member of the Fire Authority.

14.0 Investigation

When a concern is raised through the Whistleblowing procedure, it may be necessary to carry out an internal investigation. In this instance, an Investigating Officer will be appointed by the Hearing Officer (Director of People and Organisational Development) and will be responsible for investigating events surrounding or leading to the concern raised.

The Investigating Officer will meet any other parties or witnesses named in the investigation or deemed to be relevant. At this point, a written summary of interview notes and any findings will be produced for the Hearing Officer.

If further allegations or information become known during the course of the investigation, the Hearing Officer must be kept informed.

15.0 Action under the Whistleblowing Procedure

Feedback will be given to the employee/worker who has raised the concern under the Whistleblowing procedure. However, it may not be possible to tell the employee/worker the precise action that may be taken as a result, as this may infringe a duty of confidence owed by the Service to another employee/worker.

Prior to any investigation, the line manager/Human Resources may decide to:

- Take action without the need for an investigation
- Take urgent action before an investigation takes place, e.g. suspension of an employee/worker, if sufficient initial evidence indicates this is warranted
- Undertake an investigation e.g. through the Discipline procedure
- Refer the concern straight to the police. If a concern is referred straight to the police then an internal investigation must not be carried out, as the police will wish to speak to all parties involved
- Arrange an independent enquiry

Public Concern at Work is an accredited legal advice centre so an employee/worker who approaches this organisation does not breach the duty of



confidence that they owe to their employer.

The employee/worker will be kept informed as to what decision has been made and an explanation given for the decision.

If a decision is made to take action under another procedure e.g. Discipline procedure, after an investigation, the line manager/Human Resources will:

- Write to the employee/worker who has raised the concern to inform them of the outcome within seven calendar days of the meeting, with a copy sent to the Service's Monitoring Officer (Director of Legal and Governance)
- Give reasons for the decision made and explain that the employee/worker has a right to take the matter to the next level and give details of how they should do this

If, following the use of the Whistleblowing procedure, an individual believes any person within the Service is subjecting them to detrimental treatment, they must inform their line manager immediately and appropriate action will be taken to protect them from any reprisals.

As part of the Service's commitment to dealing with concerns raised via this procedure, any person who victimises or harasses an individual as a result of them having raised a concern under the procedure may be subject to disciplinary action.

Similarly, any person who deters or attempts to deter any individual from genuinely raising concerns under this procedure may also be subject to disciplinary action.

16.0 Monitoring and assurance

The Service's Monitoring Officer (Director of Legal and Governance) will keep a central register of all concerns raised relating to the Service. Confidential records of the outcome of any concerns raised will also be maintained.

Records will not be kept on the Personal Records File (ePRF) of the individual who raised the concern under any circumstances. These records will be stored in a separate secure location within Human Resources.

As part of the on-going review of the effectiveness and usage of this procedure, any concerns raised under the Whistleblowing procedure will be reported within the annual internal audit report.

17.0 Document history

Version 1.0 - OC21/1 Whistleblowing: Maintaining an ethical climate at work

Version 2.0 - Document rewritten to enable employees to raise a concern in confidence with total anonymity through the Employee Assistance Programme



(EAP). Other changes have been made to create a better fit with a number of other policies and codes of practice

Version 2.1 - Document updated to include the EAP internal process for dealing with Whistleblowing calls from employees

Version 3.0 - Document updated to include a number of changes to contact details most significantly, the introduction of the InTouch service provided by the EAP

Version 4.0 - Document updated to create a better fit with a number of other documents; new format, clarifies the prescribed persons for reporting a concern and specifies responsibilities of employees/workers, line managers and Human Resources

Version 5.0 - Reflects revisions in employment law on 25 June 2013

Version 6.0 - Hotline phone number amended

Version 7.0 - Document reviewed and reissued with minor amendments made

Version 7.1 - Whistleblowing hotline number updated and minor amendments made

18.0 Consultation/publication/communication

Updated procedure presented to Overview and Audit on 13 March 2019 with the recommendation to approve for publication



19.0 Integrated Impact Assessment (IIA)

A) The impact table

Are there any possible impacts which need further investigation? To complete the table tick the likely impact.

Impact Table						
Impact on people (protected groups and "others")	External Individuals			Service Employees		
	Positive	Negative	None	Positive	Negative	None
People						
Gender			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Race			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Age			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Religion/Belief			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Sexual Orientation			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Gender Reassignment			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Pregnancy / Maternity			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Marriage/Civil Partnership			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Disability			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Place						
Strengthen Community Cohesion			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Tackling Poverty / Promoting Social Inclusion			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Privacy			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Health			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Environment			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>

If you have a tick in any negative box you need to consider why and include this in your risk assessment.



B) Privacy impact assessment screening questions

These questions are intended to help Service staff involved with new projects and / or processes (or significantly changed processes) decide whether an Impact Assessment is necessary. Answering 'yes' to any of these questions is an indication that an Impact Assessment would be a beneficial exercise.

Privacy Screening Questions		
Question	Yes/ No?	Comment
Will the project involve the collection of new information about individuals?	No	
Will the project compel individuals to provide information about themselves that they have not had to previously?	No	
Will information about individuals be disclosed to organisations or people who have not previously had routine access to the information?	No	
Are you using information about individuals for a purpose it is not currently used for, or in a way it is not currently used?	No	
Does the project involve you using new technology which might be perceived as being privacy intrusive? For example, the use of biometrics or facial recognition.	No	
Will the project result in you making decisions or taking action against individuals in ways which can have a significant impact on them?	No	
Is the information about individuals of a kind particularly likely to raise privacy concerns or expectations? For example, health records, criminal records or other information that people would consider to be particularly private.	No	
Will the project require you to contact individuals in ways which they may find intrusive?		

Service Document Procedure: Whistleblowing



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People Screening Questions		
Question:	Yes/No:	Comment
Will the project you are undertaking affect any of the following factors explicitly? <ul style="list-style-type: none"> - Race - Disability - Gender - Religion/Belief - Sexuality - Age - Gender Reassignment - Pregnancy / Maternity - Marriage / Civil Partnerships 	No	
Could the progression of your project have a negative effect on a particular person/group of persons within the organisation or externally?	No	
Does the progression of your project affect the status of any person/s within the organisation or externally?	No	
Will any person/s within the organisation or externally be negatively impacted, with respect to their personal status, by the completion of your project?	No	
Is there any new technology within your project that will negatively impact the wellbeing of a person/s within the organisation or externally?	No	
Is there any aspect of a person/s status that will negatively impact your project?	No	
Is there any risk that your project could fail to comply with all relative people laws, e.g. the Equalities Act 2010?	No	
If your project requires you to employ new members of staff, is there likely to be any people based prejudice within the recruitment process?	No	

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Buckinghamshire & Milton Keynes Fire Authority

MEETING	Overview & Audit Committee
DATE OF MEETING	13 March 2019
OFFICER	Graham Britten, Director of Legal and Governance
LEAD MEMBER	Councillor Netta Glover
SUBJECT OF THE REPORT	Implementation Progress of General Data Protection Regulation (GDPR)/Data Protection Act 2018 (DPA 2018)
EXECUTIVE SUMMARY	<p>The purpose of this paper is to advise Members of the progress made in implementing measures to facilitate compliance with GDPR.</p> <p>It also considers the possible impact that Brexit would have on the UK's GDRP arrangements in as much as they would affect the Authority's management of personal information.</p> <p><i>The top level plan for monitoring GDPR compliance within the Authority is to identify and create a Records Retention and Disposal / Information Assets Register (IAR). The IAR is a multi-purpose register identifying not only all the information assets i.e. anything that has value to the Authority that it owns and manages but also the sensitivity of these and any restrictions on processing. It identifies record types that hold Personally Identifiable Information (PII) and associated Records Of Processing Activities (ROPA)¹ which explain how, and with who, PII is shared.</i></p> <p>Where information has been identified as an asset, it is protectively marked to indicate that adequate technical and organisational measures² must be taken to protect it from unauthorised access and accidental or unlawful destruction. – The detailed information risks on the Information Management Risk Register will inform this process.</p> <p>None of the Authority's implementation plans would be negated through Brexit but additional measures may be required.</p> <p><i>Further actions necessary to assist compliance</i> The IAR must be reviewed and maintained at a frequency relevant to the level of change it is subject to.</p>

¹ Article 30 GDPR Each controller and, where applicable, the controller's representative, shall maintain a record of processing activities under its responsibility.

² Article. 32 GDPR "Security of processing".

	<p>All areas of the Authority will hold “Clean-up” events to identify files and folders that have yet to be classified.</p> <p>Other plans and processes are being developed to increase the identification and security of information and support compliance to GDPR.</p>
ACTION	Noting
RECOMMENDATIONS	<ol style="list-style-type: none"> 1. That the GDPR implementation progress, the impact of Brexit, and associated risks be noted. 2. That periodic progress reports on implementation progress be received.
RISK MANAGEMENT	<p>The Information Management Risk Register is a detailed listing of all information risks that have been identified and their treatments. It is frequently reviewed and includes all known risks associated with privacy legislation, best practice, and security.</p> <p>All new and amended processes, projects and other activities involving PII are subject to screening to identify the need for a full Data Protection Impact Assessment (DPIA) which considers the legality and risks associated with the activity.</p> <p>Information Asset Owners (IAOs) and Information Stewards are responsible for maintaining their schedules to ensure all types of information) that they hold, are recorded in the IAR and managed.</p>
FINANCIAL IMPLICATIONS	There are no financial implications associated with this paper. Improvements in compliance may be triggered by changes in software, training and audit but these will be subject to cost / benefit evaluation and submitted for consideration through normal channels.
LEGAL IMPLICATIONS	The purpose of this paper is to consider the status of Authority compliance with GDPR and the impact of Brexit.
CONSISTENCY WITH THE PRINCIPLES OF THE DUTY TO COLLABORATE	<p>All organisations will have to tailor compliance plans to fit their current state. However, complex issues are consulted on in forums for Data Protection Officers (DPOs) such as “The National Forum for Information Governance in the Fire and Rescue Service” and “Knowledge Hub.” The Authority’s DPO is a member of these forums and works collaboratively with other members to identify optimum solutions.</p> <p>The Authority is working collaboratively with the South East Regional Organised Crime Unit (SEROCU)³ to develop and strengthen knowledge and awareness of cyber security risks. This supports article 32 GDPR</p>

³ SEROCU is part of the National ROCU network - partners of the [National Cyber Security Centre](#) (NCSC) – and they deliver holistic advice and training on cyber security.

	"Security of processing".
HEALTH AND SAFETY	The IAR supports compliance with health and safety through providing reassurance as to protective measures for people's personal information.
EQUALITY AND DIVERSITY	Implementation of processes to ensure compliance to privacy legislation and best practice are subject to a DPIA screening which reviews risks to all affected individuals. All processes that affect people are also subject to further impact assessment to consider equality, diversity or inclusion issues.
USE OF RESOURCES	<p>Communication with stakeholders Everyone with a role in the management of Authority records has had the opportunity to assist in the development of processes to assist compliance to GDPR.</p> <p>New and revised procedures are communicated to all employees and published on the Authority intranet.</p> <p>Privacy statements are published on the Authority internet for the general public to understand the use of their personal information.</p> <p>The system of internal control As the Authority is a data controller it must ensure that the DPO is involved properly and in a timely manner, in all issues which relate to the protection of personal information and must provide her with the necessary resources to perform her tasks. Therefore any weakness in compliance to GDPR will be reported to appropriate officer and member committees.</p>
PROVENANCE SECTION & BACKGROUND PAPERS	<p>Background</p> <p>Data Protection Act 1998 (DPA98)</p> <p>Data Protection Act 2018 (DPA18)</p> <p>General Data Protection Regulation (GDPR)</p> <p>Section 46 Freedom of Information Act 2000</p> <p>2018 reform of EU data protection rules</p> <p>GDPR Facts</p> <p>Information Commissioner's Office (ICO)</p> <p>GPDR progress report to O & A (7 March 2018)</p> <p>Data Protection and Brexit (ICO)</p>
APPENDICES	None
TIME REQUIRED	5 minutes
REPORT ORIGINATOR AND CONTACT	Gerry Barry gbarry@bucksfire.gov.uk

Implementation progress of General Data Protection Regulation (GDPR)/ Data Protection Act 2018 (DPA 2018).

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1. Background

The GDPR, is a binding legislative act to harmonise data privacy laws across Europe, protect the personal information of individuals and make organisations more accountable. The GDPR came into effect on 25 May 2018 and must be applied in its entirety across the EU, replacing the Data Protection Directive 95/46/EU.

The DPA18 also came into effect on 25 May 2018. It sits alongside GDPR to update data protection laws in the UK whilst extending domestic data protection laws to areas not covered by the GDPR. – Such as National Security.

Along with these changes in privacy law the Information Commissioner (IC) has been given additional powers of regulation and enforcement and is able to levy higher fines on data controllers and processors for serious breaches. A maximum of £17m (€20m) or 4% of global turnover that can be imposed for the most serious infringements e.g. not having sufficient customer consent to process information or violating the core of Privacy by Design concepts.

Fines come under two tiers and for lesser infringements, such as not having organisational records in order (article 28), not notifying the supervising authority and data subject about a breach or not conducting a DPIA, organisations can be fined up to £8.5m (€10 million), or 2% annual global turnover – whichever is higher.

The IC can bring criminal proceedings against offences where a data controller or processor alters records with intent to prevent disclosure following a subject access request.

2. Implementation

To quote the IC, Elizabeth Denham:

"The creation of the Data Protection Act 2018 is not an end point, it's just the beginning, ...Organisations must continue to identify and address emerging privacy and security risks in the weeks, months and years beyond 2018".

However, whilst having achieved initial compliance to assist in addressing privacy issues is not an end point it is a requirement of the GDPR that should have been met by 25 May. There is evidence of non-compliance within some of the activities we undertake and the Authority must take urgent action to address this. Demonstrating strong information rights management is important to both customers and employees who need to understand why the information is collected and how it is handled.

2.1 Self-assessment

Prior to the GDPR coming into effect the Authority followed the ICO's 12 step programme and self-assessment tool to assess readiness. As limited guidance was available at that time, the Authority took a cautionary approach and assessed itself as having very few 'greens' (i.e. everything in place to support GDPR compliance). The ICO has since developed a number of self-assessment tools to indicate an organisation's implementation progress, and the Authority has recently undertaken a data controller compliance assessment and an information security assessment.

As a data controller we have assessed ourselves overall as 'amber' (additional actions necessary for full compliance). We have no red indicators, as everything has been actioned, even if not fully. Whilst we have made significant progress in auditing the information we hold, we have also assumed that we have not identified all of this information or that we have created sufficient information necessary to demonstrate compliance.

This includes records such as information Sharing Agreements (ISAs) and DPIAs. We are aware that where we have information sharing arrangements with partner agencies these agencies may not have reviewed and revised these arrangements to ensure that there is a legal basis for the processing of personal information, or undertaken a DPIA to determine if the risk involved in the sharing is acceptable.

For the information security assessment we have assessed ourselves as 'green' for our systems and processes albeit people issues do continue to be considered 'amber' as security behaviours will need to be fully embedded across all areas of the Authority and consistently rolled out to new starters/ new in post.

2.2 Training

We have rolled out training to employees, including more specialised training for those with significant roles in managing personal information. This is an ongoing process so that departments understand how GDPR directly applies to the records management processes they use.

With the growth in machine learning and "big data," privacy and security are converging, security training will be delivered by a Police Cyber Security Advisor from the South East Regional Organised Crime Unit (SEROCU).⁴ The Authority is working collaboratively with SEROCU to develop and strengthen knowledge and awareness of cyber security risks. This supports article 32 GDPR "Security of processing".

2.3 Risk

The process of implementation of the GDPR principles demands a thorough approach to risk assessment. Under-estimating risk can result in significant monetary penalties and reputational damage to an organisation.

The Information Management Risk Register is a detailed list of risks to information held by the Authority. Many of these risks can be treated or mitigated concurrently rather than sequentially. Therefore the top level plan for monitoring GDPR compliance is to identify and create a register- Records Retention and Disposal / Information Assets Register (IAR) of all the types of records of information held by the Authority⁵ and which of these are information assets (anything with a value to the Authority including all personal information).

Where information has been identified as an asset, it is protectively marked⁶ to indicate that adequate technical and organisational measures⁷ must be taken to protect it from unauthorised access and accidental or unlawful destruction. – The detailed information risks will inform this process.

This top-level register is the IAR and is sub-divided into departmental schedules which will identify all information held by the Authority and how this is managed in terms of:

- what information/ type of is collected?
- what are the sources of the information gathering?
- What is it used for?

⁴ SEROCU is part of the National ROCU network - partners of the [National Cyber Security Centre](#) (NCSC) – and they deliver holistic advice and training on cyber security.

⁵ Records retention and disposal – this will be used to identify all of the data held by the Authority / in authority systems

⁶ Protective Marking – used to identify any sensitive information (whether personal or business sensitive) to ensure that adequate measures are taken to protect it.

⁷ Article 32 GDPR

- how long we keep records for?
- what format are these recorded in (hardcopy, electronic – file format etc)
- where are they held?
- who is the IAO and Steward?
- who can access these records?
- What, if any, protective marking do they have?

Additionally, for personal information:

- is there a DPIA and is it being maintained?
- What is the basis for processing?
- who will we share this with?
- Is there a privacy statement in place?

This IAR collects information required to meet the article 30 requirement for keeping Records Of Processing Activity (ROPA) When complete, this register will provide visibility to the Authority of all its information holding, its information assets and the justification for holding this information (the basis for processing) together with the measures in place to protect this information.

2.4 Further actions necessary to assist compliance

The IAR must be reviewed and maintained at a frequency relevant to the level of change it is subject to as an audit of all the information held across the Authority.

To assist the development of the IAR all areas of the Authority need to review information held in personal and network drives, email files and in any other format that they hold information in – this may be other electronic systems and tools or hardcopy. It is thought that a number of files and folders have been created that have yet to be classified. Therefore, as part of the implementation plan “clean-up⁸” events are needed to remove unwanted information and reduce the likelihood of information assets being “hidden” within files and not identified resulting in information being held unlawfully.

“Clean-up” events will be scheduled for different area of the Authority to classify information and delete unwanted files and folders.

For electronic records, once this exercise is completed, any unclaimed records sitting in shared areas of network drives will be reviewed and, if they have no obvious value, deleted. For physical records (paper-based, CD-ROMS, photographs etc) it is the responsibility of the department to classify or destroy these.

To prevent additional electronic records being created on shared network files an exercise has been running for several months to prevent the creation or changes in access to files and folders all requests to ICT must reflect entries in the IAR or these requests will be refused. Additional processes will be developed for hardcopy and information stored on local drives.

⁸ “Clean-up” events - these are used to reduce the amount of data held and may involve clearing down files that have been inactive for a prolonged period, are not described on the retention schedules and are therefore unlikely to be information assets (having a value to the Authority).

Hardcopy information that is held as “archived” for eventual destruction is held in an off-site professional archiving facility that protects the integrity of the information from damage and destruction and automatically deletes files at the appointed destruction date.

Other plans and processes are being developed to increase the identification and security of information.

3. Information rights and Brexit

(This section covers the issues that will or may affect the Authority if the UK exits the EU on or after the 29 March 2019. The basis on which the UK will leave the EU has still to be decided).

3.1 What will the UK data protection law be if we leave without a deal?

The GDPR is an EU Regulation and will no longer apply to the UK if we leave the EU without a withdrawal agreement i.e. a deal. The government intends to incorporate the GDPR into UK data protection law with the necessary changes to tailor its provisions for the UK (the “UK GDPR”) and sit alongside the DPA18. As a consequence there will be little change to the core data protection principles, rights and obligations found in the GDPR.

The UK government intends that the UK GDPR will also apply to controllers and processors based outside the UK, where their processing activities relate to:

- offering goods or services to individuals in the UK; or
- monitoring the behaviour of individuals taking place in the UK.

The DPA18 supplements and tailors the GDPR within the UK, and will continue to apply. The ICO expects the government to use new legislation to make technical amendments to the GDPR so that it works in a UK-only context.

Although the GDPR will be absorbed into UK law at the point of exit, organisations that rely on the transfers of personal information between the UK and the European Economic Area (EEA) will be affected if the UK leaves the EU without a deal that provides for the continued flow of personal information. Whilst the Government has made clear its intention to permit information to flow from the UK to EEA countries, transfers of personal information from the EEA to the UK will be affected. However it is unlikely to affect Authority information transfers/ information sharing of personal information as it is thought that all of these occur in the UK. A review of current contracts that include the processing of personal information, is being undertaken and, if applicable, “Standard Contractual Clauses” with organisations outside the UK, will be considered.

Transfers on the basis of a European Commission adequacy⁹ decision

The Government has stated its intention to seek adequacy decisions for the UK. An adequacy agreement would recognise the UK’s data protection regime as equivalent to those in the EU, allow information flows from the EEA and avoid the need for organisations to adopt any specific measures.

⁹ A decision adopted by the European Commission on the basis of Directive 95/46/EC, which establishes that a non-EU country ensures an adequate level of protection of personal data by reason of its domestic law or the international commitments it has entered into.

3.2 *ICO and the European Data Protection Board (EDPB)*

This section outlines the roles of the national supervisory authorities of EU and EEA states and the EDPB, the independent body established by the EU GDPR to ensure consistency within the EU as regards interpreting the law and taking regulatory action. It looks at the relationship of the national supervisory authorities among themselves and with the EDPB, both before and after exit date.

3.3 *What is the role of the ICO and the EDPB?*

The EU GDPR says each EU and EEA state must have an independent public authority responsible for monitoring the application of the EU GDPR. In the UK this is the ICO.

The EU GDPR also provides for the establishment of an independent body of the EU, the EDPB. The EDPB is made up of representatives from the supervisory authorities of each EU member state and each EEA state (without voting rights), and the European Data Protection Supervisor. The European Commission is able to participate in the activities of the EDPB but has no voting rights.

The EDPB's role is to ensure the consistent application of the EU GDPR across the EU. It does this by issuing guidelines and providing opinions, and (if there is a dispute between supervisory authorities) making decisions on the application of the EU GDPR, which are binding on those supervisory authorities.

On exit, the ICO will not be the regulator for any European-specific activities caught by the EU version of the GDPR and so will not be an EDPB member.

The ICO will continue to be the independent supervisory body regarding the UK's data protection legislation and the UK government will continue to work towards maintaining the close working relationships between the ICO and the EU supervisory authorities if the UK has left the EU.

3.4 *Making plans for leaving the EU*

The government plans to incorporate the GDPR into UK law if we leave¹⁰. Therefore, the best preparation for the future UK regime is to ensure that we are effectively complying with the GDPR now. The Authority will:

- continue to apply GDPR standards and follow current ICO guidance;
- review privacy information and internal documentation to identify any details that will need updating if the UK leaves the EU;
- keep up to date with the latest information and guidance;
- plan to implement adequate safeguards. - There may not be an adequacy decision in place by the 29 March 2019.

¹⁰ [Amendments to UK data protection law in the event the UK leaves the EU without a deal on 29 March 2019](#)

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Overview and Audit Committee Forward Plan 2019/20

ITEM 16

Item	Reporting Date	Recommended Action	Lead Officer	Lead Member
Internal Audit Report: Final Audit Reports	July 2019	Noting	Internal Audit Manager and Director of Finance and Assets	Councillor David Watson
Internal Audit Report: Update on Progress of Audit Recommendations	July 2019	Noting	Internal Audit Manager and Director of Finance and Assets	Councillor David Watson
Internal Audit Report: Annual Audit Report	July 2019	Noting	Internal Audit Manager and Director of Finance and Assets	Councillor David Watson
Annual Governance Statement	July 2019	Decision	Director of Legal and Governance and Director of Finance and Assets	Councillor David Watson
Audit Results Report - Year ended 31 March 2019	July 2019	Noting	Director of Finance and Assets	Councillor David Watson
Letter of Management Representation 2018/19	July 2019	Decision	Director of Finance and Assets	Councillor David Watson
Adoption of the Audited Statement of Accounts	July 2019	Decision	Director of Finance and Assets	Councillor David Watson
Anti-Money Laundering Policy	July 2019	Decision	Director of Finance and Assets	Councillor Peter McDonald
Treasury Management Performance - Q4	July 2019	Noting	Director of Finance and Assets	Councillor David Watson
Corporate Risk Management	July 2019	Noting	Head of Service Development	Councillor Netta Glover
Operational Assurance Improvement Plan	July 2019	Noting	Head of Service Development	Councillor David Carroll
Business and Systems Integration Project: Progress Report	July 2019	Noting	Head of Service Development	Councillor Peter McDonald
Review of Compliments and Complaints	July 2019	Noting	Director of Legal and Governance	Councillor David Watson
Staff Induction	July 2019	Noting	Director of People and Organisational Development	Councillor Steven Lambert
Annual Apprenticeships Report (including Department of Education Submission)	July 2019	Noting	Director of People and Organisational Development	Councillor Steven Lambert

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