



Auditor's Annual Report for Buckinghamshire and Milton Keynes Fire Authority

Year-ended 31 March 2024

February 2025

Contents



Key Contacts

Katie Henry

Director

Katie.Henry7@KPMG.co.uk

Philip Kent

Senior Manager

Philip.Kent@KPMG.co.uk

Bilal Ahsan

Assistant Manager

Bilal.Ahsan@KPMG.co.uk

This report is addressed to Buckinghamshire and Milton Keynes Fire Authority (the Authority). We take no responsibility to any member of staff acting in their individual capacities, or to third parties.

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

	Page
01 Executive Summary	3
02 Audit of the Financial Statements	6
03 Value for Money	9
a) Financial Sustainability	
b) Governance	
c) Improving economy, efficiency and effectiveness	

01

Executive Summary



Executive Summary



Purpose of the Auditor’s Annual Report

This Auditor’s Annual Report provides a summary of the findings and key issues arising from our 2023-24 audit of Buckinghamshire and Milton Keynes Fire Authority (the ‘Authority’). This report has been prepared in line with the requirements set out in the Code of Audit Practice published by the National Audit Office and is required to be published by the Authority alongside the annual report and accounts.

Our responsibilities

The statutory responsibilities and powers of appointed auditors are set out in the Local Audit and Accountability Act 2014. Our responsibilities under the Act, the Code of Audit Practice and International Standards on Auditing (UK) (‘ISAs (UK)’) include the following:



Financial Statements - To provide an opinion as to whether the financial statements give a true and fair view of the financial position of the Authority and of its income and expenditure during the year and have been properly prepared in line with the CIPFA/LASSAC Code of Practice in Local Authority Accounting 2023/24 (‘the Code’).



Other information (such as the narrative report) - To consider, whether based on our audit work, the other information in the Statement of Accounts is materially misstated or inconsistent with the financial statements or our audit knowledge of the Authority.



Value for money - To report if we have identified any significant weaknesses in the arrangements that have been made by the Authority to secure economy, efficiency and effectiveness in its use of resources. We are also required to provide a summary of our findings in the commentary in this report.



Other powers - We may exercise other powers we have under Local Audit and Accountability Act. These include issuing a Public Interest Report, issuing statutory recommendations, issuing an Advisory Notice, applying for a judicial review, or applying to the courts to have an item of expenditure declared unlawful.

In addition to the above, we respond to valid objections received from electors.

Findings

We have set out below a summary of the conclusions that we provided in respect of our responsibilities.

Financial statements	<p>We issued a disclaimer of opinion on the Authority’s financial statements on 21 February 2025. This is because we have been unable to obtain sufficient appropriate audit evidence over the financial statements as we have been unable to perform the procedures that we consider necessary to form our opinion on the accounts ahead of the statutory backstop date of 28 February 2025. Further details are set out on page 7.</p> <p>We have provided further details of the key risks we identified and our response on page 8.</p>
Other information	<p>Whilst in our opinion the content of the other information is consistent with the financial statements, we are unable to determine whether there are material misstatements in the other information.</p>
Value for money	<p>We identified no significant weaknesses in respect of the arrangements the Authority has put in place to secure economy, efficiency, and effectiveness in the use of its resources. Further details are set out on page 10.</p>
Other powers	<p>See overleaf.</p>

Executive Summary



There are several actions we can take as part of our wider powers under the Local Audit and Accountability Act:

Public interest reports

We may issue a Public Interest Report if we believe there are matters that should be brought to the attention of the public.

If we issue a Public Interest Report, the Authority is required to consider it and to bring it to the attention of the public.

We have not issued a Public Interest Report this year.

Judicial review/Declaration by the courts

We may apply to the courts for a judicial review in relation to an action the Authority is taking. We may also apply to the courts for a declaration that an item of expenditure the Authority has incurred is unlawful.

We have not applied to the courts this year.

Recommendations

We can make recommendations to the Authority. These fall into two categories:

1. We can make a statutory recommendation under Schedule 7 of the Local Audit and Accountability Act. If we do this, the Authority must consider the matter at a general meeting and notify us of the action it intends to take (if any). We also send a copy of this recommendation to the relevant Secretary of State.
2. We can also make other recommendations. If we do this, the Authority does not need to take any action, however should the Authority provide us with a response, we will include it within our reporting.

We made no recommendations under Schedule 7 of the Local Audit and Accountability Act.

We have raised no other recommendations.

Advisory notice

We may issue an advisory notice if we believe that the Authority has, or is about to, incur an unlawful item of expenditure or has, or is about to, take a course of action which may result in a significant loss or deficiency.

If we issue an advisory notice, the Authority is required to stop the course of action for 21 days, consider the notice at a general meeting, and then notify us of the action it intends to take and why.

We have not issued an advisory notice this year.

In addition to these powers, we can make performance improvement observations to make helpful suggestions to the Authority. Where we raise observations we report these to management and the Audit and Overview Committee. the Authority is not required to take any action to these, However it is good practice to do so and we have reported any responses that the Authority has given us.

02

Audit of the financial statements



Audit of the financial statements



Our responsibility is to conduct an audit of the financial statements in accordance with the Local Audit and Accountability Act 2014, Code of Audit Practice and ISAs (UK) and to issue an auditor's report

However, due to the significance of the matters described below, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the Authority's financial statements.

We have fulfilled our ethical responsibilities under, and are independent of the council in accordance with, UK ethical requirements including the FRC Ethical Standard.

Our disclaimer of opinion on the financial statements

We have issued a disclaimer of opinion on the Authority's financial statements on 21 February 2025. We therefore do not express an opinion on the financial statements. The reason for our disclaimer of opinion is as follows:

The Accounts and Audit (Amendment) Regulations 2024 (the "Amendment Regulations") require the Authority to publish its financial statements and our opinion thereon for the year ended 31 March 2024 by 28 February 2025 (the "Backstop Date").

We have been unable to obtain sufficient appropriate audit evidence over a number of areas of the financial statements as we have been unable to perform the procedures that we consider necessary to form our opinion on the financial statements ahead of the Backstop Date. These areas were the Firefighters' Pension Fund Account; and the balance of, and movements in, usable and unusable reserves for the year ended 31 March 2024.

In addition, we have been unable to obtain sufficient appropriate evidence over the disclosed comparative figures for the year ended 31 March 2023 due to the Backstop Date. Therefore, we were unable to determine whether any adjustments were necessary to the opening balances as at 1 April 2023 or whether there were any consequential effects on the Authority's income and expenditure for the year ended 31 March 2024.

Any adjustments from the above matters would have a consequential effect on the Authority's net assets, the split between usable reserves and unusable reserves as at 31 March 2024 and 31 March 2023, and on its income and expenditure and cash flows for the years then ended.

Further information on our audit of the Authority's financial statements is set out overleaf.

The full audit report is included in the Authority's Annual Report and Accounts for 2023/24 which can be obtained from the Authority's website.

Audit of the financial statements



The table below summarises the key financial statement audit risks that we identified as part of our risk assessment and how we responded to these through our audit

Significant financial statement audit risk	Procedures undertaken	Findings
<p>Management override of controls</p> <p>Auditing standards require us to identify a significant financial statement audit risk linked to fraudulent manipulation of the financial statements. This is because management is in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p>	<ul style="list-style-type: none"> • We assessed accounting estimates for bias by evaluating whether judgements and decisions in making accounting estimates, even if individually reasonable, indicated a possible bias; • We evaluated the selection and application of accounting policies; • We tested accounting entries posted into the ledger which meet a heightened risk profile. 	<p>We did not identify any material misstatements relating to this risk.</p>
<p>Valuation of post retirement benefit obligations</p> <p>The Authority is a member of the Buckinghamshire Pension Fund, a Local Government Pension Scheme, and the Firefighters' Pension Scheme. Accounting standards require that the value of the liabilities to be paid to current and future pensioners.</p> <p>The valuation of these liabilities is subject to complex actuarial judgements and assumptions. This means that a small change in an assumption or judgement can have a significant impact on the valuation reached.</p>	<ul style="list-style-type: none"> • We evaluated the competency, objectivity of the actuaries to confirm their qualifications and the basis for their calculations; • We evaluated the design and implementation of controls in place for the Authority to determine the appropriateness of the assumptions used by the actuaries in valuing the liability; • We challenged, with the support of our own actuarial specialists, the key assumptions applied, being the discount rate, inflation rate and mortality/life expectancy against externally derived data; • We confirmed that the accounting treatment and entries applied by the Authority are in line with IFRS and the CIPFA Code of Practice; and • We considered the adequacy of the Authority's disclosures in respect of the sensitivity of the deficit or surplus to these assumptions. 	<p>We identified a material misstatement which was corrected. This related to the fact that the LGPS pension scheme surplus should be restricted to nil in line with the actuary's advice.</p>

03

Value for Money



Value for Money



Introduction

We are required to be satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources or ‘value for money’. We consider whether there are sufficient arrangements in place for the Authority for the following criteria, as defined by the National Audit Office (NAO) in their Code of Audit Practice:



Financial sustainability: How the Authority plans and manages its resources to ensure it can continue to deliver its services.



Governance: How the Authority ensures that it makes informed decisions and properly manages its risks.



Improving economy, efficiency and effectiveness: How the Authority uses information about its costs and performance to improve the way it manages and delivers its services

We are not required to consider whether all aspects of the Authority’s arrangements are operating effectively. We are also not required to satisfy ourselves that the Authority has achieved value for money during the year.

Approach

We undertake risk assessment procedures in order to assess whether there are any risks that value for money is not being achieved. This is prepared by considering the findings from other regulators and auditors, records from the organisation and performing procedures to assess the design of key systems at the organisation that give assurance over value for money.

Where a significant risk is identified we perform further procedures in order to consider whether there are significant weaknesses in the processes in place to achieve value for money.

We are required to report a summary of the work undertaken and the conclusions reached against each of the aforementioned reporting criteria in this Auditor’s Annual Report. We do this as part of our commentary on VFM arrangements over the following pages.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Authority. We make performance improvement observations where we identify opportunities to improve in areas where we have not identified any weaknesses.

Summary of findings

	Financial sustainability	Governance	Improving economy, efficiency and effectiveness
Commentary page reference	12	13	14 – 15
Identified risks of significant weakness?	✗ No	✓ Yes	✓ Yes
Actual significant weakness identified?	✗ No	✗ No	✗ No
2022-23 Findings	No significant weakness identified	Significant weakness identified	Significant weakness identified
Direction of travel	↔	↑	↑

Value for Money



National context

We use issues affecting Fire Authorities nationally to set the scene for our work. We assess if the issues below apply to this Fire Authority.

Financial performance

Fire Authorities are generally funded through council tax, business rates and other government grants. Over recent years, Fire Authorities have been expected to do more with less, experiencing a real-term decrease in funding over the years when compared to inflation. This has caused Fire Authorities to change the way that services are delivered in order to remain financially viable and affordable.

As part of the 2021/22 Spending Review, the National Fire Chiefs Council and the Local Government Association proposed that across Fire and Rescue Authorities in England, the fire and rescue sector could create 2% of non-pay efficiencies and increase productivity by 3% by 2024/25. It is a requirement that all Fire Authorities publish their Efficiency and Productivity Plan on the Authority's website, explaining how they intend to plan and report on efficiencies and outline the savings they plan to deliver, as well as the plan to increase productivity outputs and their commitment to increasing efficiency where possible to enable reinvestment and maintain a sustainable financial position.

Culture and workforce

Culture in the Fire and Rescue Service has faced significant national scrutiny in 2023/24 following adverse media at some authorities and a focus on culture as part of inspections performed by HM Inspectorate of Fire and Rescue Services.

Fire Authorities are very people-intensive organisations, with circa 77% of total expenditure being made up of staff costs. The culture a Fire Authority embeds across the organisation therefore plays a big part in how successfully the Authority is able to provide and deliver services and achieve their priorities. This requires an effective strategy and culture to be established to ensure a highly-skilled, motivated and diverse workforce are in place to deliver services to the communities they serve, without feeling discriminated or harassed within the workplace.

Local context

Buckinghamshire and Milton Keynes Fire Authority is a provider of fire and rescue services across the two unitary authorities of Buckinghamshire and Milton Keynes.

The Authority has been working to improve following adverse inspection results from HM Inspectorate of Fire and Rescue Services in 2021.

During the year, the Inspectorate said that the Authority placed too much reliance on neighbouring authorities to deliver core services. In addition, the Authority was criticised for its approach to diversity, as part of a sector-wide focus on culture by the Inspectorate.

The Authority has recently refreshed its senior leadership team. Louise Harrison was appointed as Chief Fire Officer in late 2023 and has taken charge on improving the quality of services provided by the Authority.

In addition, the Authority has been working to increase the number of firefighters it employs to meet its own minimum thresholds for what makes a safe service.

The Authority has been building its reserves over time and was able to approximately double the value of available reserves at 31 March 2024. This supports the Authority's investment ambitions, such as to purchase new vehicles and renovate fire stations.

Financial Sustainability



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

We have considered the following in our work:

- How the Authority ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- How the Authority plans to bridge its funding gaps and identifies achievable savings;
- How the Authority plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- How the Authority ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- How the Authority identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.

Budget setting and financial outturn

The budget for 2023/24 was set at a full Authority meeting in February 2023, figures were based on the final financial settlement announced by Central Government. The government increased the referendum threshold from 2% to 3% for 2023/24. Furthermore, the government proposals included additional precept flexibility to FRAs to increase their precept by up to £5 for 2023/24 only without the need to hold a referendum. This additional flexibility was welcomed and helped fund towards the increased inflationary pressures that had been seen in particular the rising cost of utilities.

The remainder of total expenditure is then funded through Central Government Grants, National Non-Domestic Rates (NNDR) redistribution and income for the recovery of costs from other agencies including grants for specific responsibilities. Considering the size and complexity of the Authority, this demonstrates a strong financial outturn and a rigorously set budget for the year.

A key change in how the Authority sets its budget during 2024/25 was the introduction of a Medium Term Financial Strategy (MTFS). A MTFS shows a precise budget for the coming year, and then an indicative budget over future periods, in the Authority's case for a further two years. Introduction of a MTFS brings the Authority in line with its peers.

The Authority reviews and sets balanced budget each year in line with corporate priorities. The MTFP is expressed as a detailed annual budget for the first year, with outline indicative budgets for the following four years showing that sufficient reserves are available in case Authority goes over budget.

Monitoring ongoing financial performance

Various stakeholders, including the committee members, closely monitor and scrutinise the financial position. Quarterly revenue and capital performance monitoring reports are presented to the Audit and Overview Committee, encompassing funding budgets and capital allocations.

As per Budget Monitoring Report (April 2023 to March 2024), the budget and provisional outturn for each Directorate as at the end of 2023/24 financial year. The budget of £36.450m compared to the forecast outturn of £36.346m gives a forecast yearend underspend of £0.104m. Furthermore, the level of funding is showing a favourable variance of £0.086m which has resulted in an overall net underspend of £0.189m against expenditure budget.

Governance



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

We have considered the following in our work:

- how the Authority monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
- how the Authority approaches and carries out its annual budget setting process;
- how the Authority ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed, including in relation to significant partnerships;
- how the Authority ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency; and
- how the Authority monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of management or members' behaviour.

Risk management

The Authority has a risk management process in place, which allows the Authority to identify and monitor risks. All identified risks are subject to scrutiny and challenge to ensure an appropriate risk score and mitigations in place. Our review of the risk register found this was sufficiently detailed to effectively manage key risks, and sufficient actions identified which set out how the Authority intends to achieve a target risk level. Relevant reporting of current and open risks take place on a quarterly basis to Audit and Overview Committee.

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. The risks, as presented to the Committee, indicated the key actions being taken by the Authority to mitigate the risk and trends in risk scores over time. We also note that the register includes key areas of pressure we know the Authority to be facing, including those linked to significant Value for Money risks within this report.

The Authority have in place a corporate structure and financial regulations which are aligned to best practice and show clear delegated responsibilities. There are Terms of References for Committees which are reviewed on regular basis to ensure they remain fit for purpose.

The Authority undertakes a number of measures to prevent and detect fraud. There are policies and procedures including whistleblowing, anti-fraud, bribery and corruption incorporating the National Fraud Initiative, in place to monitor any frauds and related risks. The policies are reviewed regularly to ensure that these are up to date.

Internal audit services are outsourced, and management responses and action plans are devised to address any deficiencies identified in the audit recommendations.

Decision Making

The Authority operates under the oversight of the Audit and Overview Committee which is responsible for managing and approving critical decision. The Terms of Reference governing Fire and Rescue Authority operations undergo regular review to ensure compliance and effective in monitoring processes.

Response to reports from regulators

The most recent HMICFRS inspection report was released in October 2023. The report highlighted a number of areas for improvements. The Authority has developed an improvement action plan to respond the findings. Due to the importance of proper governance arrangements over an improvement plan, we have determined a risk of significant weakness in relation to the Governance domain.

Improving economy, efficiency and effectiveness



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

We have considered the following in our work:

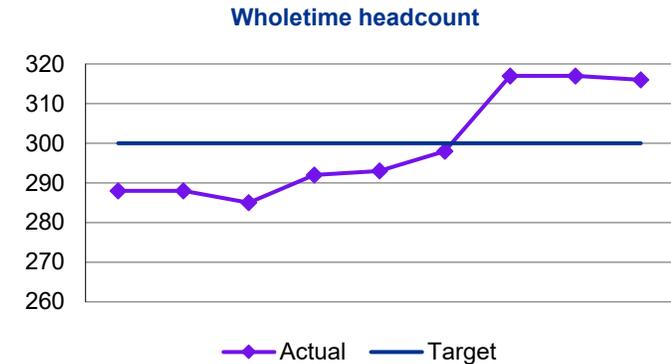
- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the Authority evaluates the services it provides to assess performance and identify areas for improvement;
- how the Authority ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives; and
- where the Authority commissions or procures services, how it assesses whether it is realising the expected benefits.

Recruitment

The Authority has identified a key measure for improving its external quality inspection reviews (see overleaf) is to increase headcount. This is partially driven by the inspectors review that the Authority is heavily dependent on neighbouring forces to cover all the incidents it is required to attend.

During 2023/24, the Authority set itself a target of 300 wholetime firefighters (i.e. full time staff, in addition the Authority has on-call firefighters). Performance against this target was tracked over the course of the year.

By October the Authority had exceeded its target by approximately 17 individuals, which gave the authority headroom to cover retirements that the Authority anticipated over the course of the coming year.



Data published up to March 2024 covers period from April to December 2023

Estates

As part of our financial statement audit work, we identified that the Authority's fire station estate is becoming increasingly old and in poor condition. The Authority commissioned a survey of its operational estate which fed into the valuation of land and buildings, and this survey identified some buildings in an extremely poor condition which was independently validated by the Authority's valuation firm. In particular, the High Wycombe fire station was felt to be in the worst condition.

The Authority has appropriately reflected the need to invest in its estate as part of the capital plan, starting with the refurbishment of towers used to train firefighters to work in tall buildings. The High Wycombe fire station, in particular, has substantial capital investment set out in the capital plan.

We are satisfied that the Authority has effectively responded to a matter it identified which may affect the quality of services provided in the future, and therefore is taking action to prevent service degradation from occurring.

Improving economy, efficiency and effectiveness



External inspections

The Authority's principal regulator is HM Inspectorate of Constabulary, Fire and Rescue Services (HMICFRS). The Authority received a critical inspection in December 2021 where the Authority was found to need improvement on several areas under the review of HMICFRS. They also identified causes of concern in relation to prevention and equality, diversity, and inclusion.

In October 2023, a re-inspection found that the Authority required improvement on nearly all areas under the HMICFRS' purview, with one area (protecting the public through fire regulation) found to be inadequate. HMICFRS did not believe that the causes of concern above were remedied and identified a further cause of concern in relation to protecting the public from fire.

During 2023, the Authority entered the "engage" phase. According to HMICFRS, "If a service is not responding to a cause of concern, or if it is not succeeding in managing, mitigating or eradicating the cause of concern, it is probable it will be moved to the Engage phase. The service may receive support from external organisations such as the National Fire Chiefs Council and Local Government Association."

On account of the criticism received by the Authority from HMICFRS during 2023/24, and following on from matters raised in previous Auditors' Annual Reports, we have identified a significant risk that arrangements to secure value for money may be insufficient. We have set out overleaf our work in response to that risk, and our findings.

In the previous Auditors' Annual Report, a significant weakness in arrangements were identified on account of the Authority entering the Engage phase. We have focused our work on whether the Authority had effective arrangements to respond to the issues raised by HMICFRS and well-governed procedures to ensure their successful implementation. We were satisfied that the Authority does, so we have not identified a significant weakness.

Operational performance

The Authority maintains a performance report, made up of a suite of 69 KPIs aligned to four strategic priorities: Public impact; Response; Great place to work; and Public value.

The KPI report is reported quarterly to the Senior Management Board and the Executive Committee. The fact it is reported to Executive Committee supports public oversight of the Authority's performance. However, we noted that the Quarter 2 report was presented to Executive Committee in February, some five months after the end of quarter 2, which means the KPIs are not reported on a timely basis.

We noted that the KPI report uses a "RAGB" basis – with a B score for Better than Expected. This helps the authority to identify where it is over-performing so the reason for that over-performance can be identified and learnt from.

Q3 Performance Report



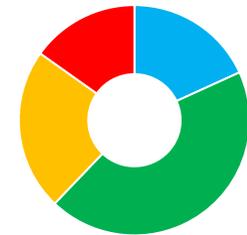
■ B ■ G ■ A ■ R

Q2 Performance Report



■ B ■ G ■ A ■ R

Q3 Performance Report



■ B ■ G ■ A ■ R

The trend in performance reported to meetings during 2023/24 suggested the Authority was on an upwards trend in performance. Therefore, it does not indicate that the Authority is significantly under-performing. Whilst the reporting did show trends in performance over time, performance adverse to plan was not always justified in sufficient detail as to what action would be taken. However, we did not identify any KPIs showing any areas of significant performance issues.

Significant Value for Money Risk



1

HM Inspectorate of Constabulary and Fire and Rescue Services Inspection

Significant Value for Money risk linked to the domain of governance and improving economy, efficiency, and effectiveness

Significant Value for Money Risk

In October 2023, HM Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) performed an inspection of the Authority.

The Inspector stated “I have concerns about the performance of Buckinghamshire Fire and Rescue Service in keeping people safe and secure from fire and other risks”.

Although HMICFRS did acknowledge improvements made since an inspection in 2021, the adverse inspection outcome by HMICFRS raises a risk that the Authority does not have appropriate arrangements to ensure its services are effective. We have therefore identified a Significant Value for Money Risk in relation to the domain of Improving economy, efficiency and effectiveness.

The Authority has implemented a plan to improve its effectiveness and is engaging with HMICFRS to ensure the successful implementation of its plan. Due to the importance of proper governance arrangements over an improvement plan, we have also linked this risk in relation to the Governance domain.

Our response

We performed the following procedures:

- Evaluate whether the Authority has developed appropriate governance arrangements to support its improvement plan; including whether key actions have been identified and monitored to ensure their implementation;
- Evaluate how the Authority works with HMICFRS to assess whether the improvement plan is appropriately designed and is progressing as planned; and
- Understand if actions from the improvement plan have any capital investment implications, in particular for estates, and whether these have been fed into the capital plan.

Our findings

The Authority developed an appropriate governance arrangement in response to the inspection outcome. The Authority has a clearly defined action plan with measurable targets and identified owners against each key action needed to implement the action plan.

We could see evidence that the action plan was subject to regular review and challenge throughout the Authority’s governance structure. This included presenting the Authority’s progress externally as part of the Fire Protection Oversight Group, which includes HMICFRS.

We are satisfied that none of the actions needed in the plan had a capital investment implication.

We note that the Authority is moving to business as usual as each action is implemented and data supports that changes are embedded in the organisation.

Conclusion

We were able to conclude that the Authority had sufficient arrangements in place during 2023/24 to ensure improvement following the inspection outcome.

Significant Value for Money Risk: Recommendations



Below we have set out our findings from following up recommendations raised in respect of significant weaknesses identified in prior periods:

#	Issue, Impact and Recommendation	Update as of February 2025
1	<p>Buckinghamshire and Milton Keynes Fire Authority needs to continue to address the areas for improvement raised in the HMICFRS inspection report.</p> <p>The Authority are in regular communication with HMICFRS to provide updates on the progress against the action points.</p>	<p>We are satisfied this recommendation has been implemented. Refer to the previous page.</p>



kpmg.com/uk

© 2025 KPMG LLP, a UK limited liability partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Document Classification: KPMG Public