

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

Director of Legal & Governance, Graham Britten
Buckinghamshire Fire & Rescue Service
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Chief Fire Officer and Chief Executive
Louise Harrison

To: The Members of the Overview and Audit Committee

27 October 2025

**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 **THE PARALYMPIC ROOM, GATEWAY OFFICES, GATEHOUSE ROAD, AYLESBURY, BUCKS. HP19 8FF** on **WEDNESDAY 5 NOVEMBER 2025 at 2.00 PM** when the business set out overleaf will be transacted.

Yours faithfully

Graham Britten
Director of Legal and Governance

Health and Safety

There will be limited facilities for members of the public to observe the meeting in person, therefore a recording of the meeting will be available after the meeting at the web address provided overleaf.

Chairman: Councillor Wilson

Councillors: Adoh, Banks, Carroll, Exon, Gomm, M Hussain OBE, Lancaster and Sherwell



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To observe the meeting as a member of the Press and Public

The Authority supports the principles of openness and transparency. To enable members of the press and public to see or hear the meeting this meeting will be livestreamed. Please visit:

<https://www.youtube.com/channel/UCWmIXPWAscxpL3vIiv7bh1Q>

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 adjourn a Meeting to hear a member 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.

A request to speak on a specified agenda item should be submitted by email to gbritten@bucksfire.gov.uk by 4pm on the Monday prior to the meeting. Please state if you would like the Director of Legal and Governance to read out the statement on your behalf, or if you would like to be sent a 'teams' meeting invitation to join the meeting at the specified agenda item.

If the meeting is then adjourned, prior to inviting a member of the public to speak, the Chairman should advise that they:

- (a) speak for no more than four minutes,
- (b) 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.

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. Such attendance will be facilitated if requests are made to enquiries@bucksfire.gov.uk at least two clear working days before the meeting.

Statements can be read out on behalf of the Member by the Director of Legal and Governance, or the Member may request a 'teams' meeting invitation to join the meeting at the specified agenda item.

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 Overview and Audit Committee held on 16 July 2025 (Item 2) **(Pages 9 - 26)**

3. Matter Arising from the Previous Meeting

The Chairman to invite officers to provide verbal updates on any actions noted in the Minutes from the previous meeting.

4. 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.

5. Questions

To receive questions in accordance with Standing Order SOA7.

6. Internal Audit: FY2025/26 Final Internal Audit Reports

To consider item 6 **(Pages 27 - 42)**

7. Internal Audit: Progress Update on Audit Management Actions

To consider item 7 **(Pages 43 - 46)**

8. Internal Audit: Update on the 2025/26 Internal Audit Plan

To consider item 8 **(Pages 47 - 52)**

9. Corporate Risk Management Policy and Framework

To consider item 9 **(Pages 53 - 76)**

10. Corporate Risk Management

To consider item 10 **(Pages 77 - 96)**

11. Draft Annual Audit Report - Year-ended 31 March 2025

To consider item 11 **(Pages 97 - 110)**

12. Annual Audit Progress Report

To consider item 12 **(Pages 111 - 124)**

13. Treasury Management Performance April to September 2025/26

To consider item 13
(Pages 125 - 136)

14. His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) - Buckinghamshire Fire and Rescue Service (BFRS) 2023-2025 Update

To consider item 14 **(Pages 137 - 148)**

15. Forward Plan

To note item 15 **(Pages 149 - 150)**

16. Date of Next Meeting

To note that the next meeting of the Overview and Audit Committee will be held on Wednesday 11 March 2026 at 10 am.

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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Buckinghamshire & Milton Keynes Fire Authority

Minutes of the Meeting of the OVERVIEW AND AUDIT COMMITTEE of the
BUCKINGHAMSHIRE AND MILTON KEYNES FIRE AUTHORITY held on WEDNESDAY 16
JULY 2025 at 10.00 AM.

Present: Councillors Adoh (part), Bailey (substitute), Banks, Carroll, Exon,
Gomm, M Hussain OBE, Sherwell and Wilson

Officers: S Tuffley (Deputy Chief Fire Officer), G Britten (Director of Legal and
Governance), D Buchanan (Assistant Chief Fire Officer), M Hemming
(Director of Finance and Assets), A Hussain (Deputy Director of Finance
and Assets), M Hussey (Principal Accountant), Anne-Marie Carter (Head
of Service Improvement), A Burch (Head of Prevention and Protection),
L Parmar (Risk and Business Continuity Manager), S Harlock (Internal
Audit, Buckinghamshire Council), A Prestridge (Internal Audit,
Buckinghamshire Council), K Nellist (Democratic Services Officer) , P
Kent (External Audit KPMG),

Online: K Henry (External Audit KPMG)

Apologies: Councillor Lancaster

Councillor M Hussain OBE welcomed Members to the Overview and
Audit Committee Meeting of the Buckinghamshire & Milton Keynes Fire
Authority and advised that although members of the public were
allowed to attend and observe in limited numbers, the meeting was
being recorded, and a copy would be uploaded onto the Authority's
YouTube channel.

<https://www.youtube.com/channel/UCWmIXPWAscxpL3vIiv7bh1Q>

OA01 ELECTION OF CHAIRMAN

(Councillor M Hussain OBE in the Chair)

It was proposed and seconded that Councillor Wilson be elected
Chairman of the Committee for 2025/26. It was proposed and
seconded that Councillor Carroll be elected Chairman of the
Committee for 2025/26.

On being voted upon it was:

RESOLVED –

That Councillor Wilson be elected as Chairman of the Committee for 2025/26.

(Councillor Wilson in the Chair)

Councillor Wilson thanked the previous Chairman, Councillor Carroll for his service. Councillor Carroll responded.

OA02 APPOINTMENT OF VICE-CHAIRMAN

It was proposed and seconded that Councillor Banks be appointed Vice Chairman of the Committee for 2025/26. It was proposed and seconded that Councillor Carroll be appointed Vice Chairman of the Committee for 2025/26.

On being voted upon it was:

RESOLVED –

That Councillor Banks be appointed Vice Chairman of the Committee for 2025/26.

OA03 MINUTES

RESOLVED –

That the Minutes of the meeting of the Overview and Audit Committee held on Wednesday 12 March 2025, be approved, and signed by the Chairman as a correct record.

OA04 MATTERS ARISING FROM THE PREVIOUS MINUTES

The Chairman advised that OA35 - The Workforce Planning Audit was on today's agenda at item 8.

OA05 DISCLOSURE OF INTERESTS

None.

OA06 INTERNAL AUDIT REPORT: FY2024/25 FINAL INTERNAL AUDIT REPORTS

The Internal Auditor advised that the purpose of this paper was to update Members on the outcomes of the Workforce Planning Audit. This audit was undertaken in quarter four and focussed on five key risk areas; governance, structure and roles; demand and supply analysis; recruitment, retention, and succession planning; training and development; and budgeting and financial planning. A Reasonable level of assurance had been given as a result of the findings raised within this report. Internal Audit had identified opportunities for improvement detailed in the two medium and one low priority management actions.

A Member asked how many part time staff worked for the Authority, and regarding On Call, was there any intention to look at increasing part time staff and flexible working.

The Head of People Services who was not at the meeting, would follow up with the Member on the number of part time staff and flexible working.

Head of
People
Service

The Director of Finance and Assets advised that there was a target establishment of 96 On Call staff and currently there were mid to high 50's. As part of the management action, officers were looking at targeting On Call recruitment at certain stations. Also, in line with the Community risk Management Plan (CRMP) how many On Call pumps were required.

The Deputy Chief Fire Officer advised that there were Flexible Working Procedures in place and a number of staff worked flexibly and people were on part time contracts.

The Chairman asked about training (maintenance of skills) and what was the follow up.

The Assistant Chief Fire Officer advised Members that safety critical training and assessment was undertaken by all operational staff. The challenge with On Call was the CPD element (maintenance of skills) station based training. It was difficult for On Call staff as they predominantly only had two hours training per week.

RESOLVED –

That the final audit reports for FY 2024/25 be noted.

OA07 INTERNAL AUDIT REPORT: PROGRESS UPDATE ON AUDIT MANAGEMENT ACTIONS

The Internal Auditor advised Members a key part of the Internal Audit role was to ensure that management audit actions agreed following each audit, were implemented in a timely manner. This was to ensure the risks identified in each audit were addressed and do not reoccur. This report provided a status update on the implementation of the audit actions and there were no actions past their due date.

RESOLVED –

That the implementation progress of the Audit Management Actions be noted

OA08 ANNUAL INTERNAL AUDIT REPORT

The Internal Auditor advised that the Account and Audit Regulations required the Authority to maintain an adequate and effective Internal Audit Service in accordance with proper internal audit

practices. The CIPFA Public Sector Internal Audit Standards (PSIAS), which sets out proper practice for Internal Audit, required the Chief Internal Auditor (CIA) to provide a written report to those charged with governance, to support the Annual Governance Statement (AGS), which should include an opinion on the overall adequacy and effectiveness of the Authority's control environment.

The work undertaken for 2024/25 was under the public sector internal audit standards, effective 1 April 2025. There were now new internal audit standards, and future reports presented would be based on the new standards.

This report outlined the internal audit work undertaken by the Service for the year ended 31 March and seeks to provide an opinion on the adequacy and effectiveness of the control environment, detailing incidences of any significant failings or weaknesses. The provision of this opinion was achieved through a risk based plan of work, which was agreed with management and approved by this Committee.

The role of Internal Audit was to provide management with an objective assessment of whether the systems of control were properly working. It should be noted that no system of control could provide absolute assurance against material statement or loss, neither can Internal Audit give absolute assurance. Based on the work undertaken this year, the Chief Internal Auditor's opinion was that the Authority's system of internal control and risk management facilitates the effective exercise of the Authority's functions. This provided 'Reasonable' assurance regarding the effective, efficient and economic exercise of the Authority's functions. This opinion was reflected in the Annual Governance Statement.

RESOLVED –

That the Annual Internal Audit Report be noted

OA09 INTERNAL AUDIT REPORT STRATEGY, INTERNAL AUDIT CHARTER AND INTERNAL AUDIT PLAN

The Internal Auditor advised Members that the Global Internal Audit Standards were new and came into effect 1 April 2025 and these set out a comprehensive expectation for internal audit functions, including specific requirements and responsibilities for audit committees. The standards were based on the Institute of Internal Audit Framework and had been adapted for UK through the CIPFA Application Note and Code of Practice. The Standards were made up of five domains and fifteen principals and these guide the internal audit approach and the way that they work.

The Standards included a formal requirement under domain three which set out the expectation of the Overview and Audit Committee to approve the Internal Audit Strategy, the Internal Audit Charter and the Annual Plan.

A Member asked about the frequency of areas audited and how to ensure that all areas got scrutiny including those that were not top priority in terms of risk.

The Internal Auditor advised that they do look at the strategic priorities, and the risk profile of the organisation, as they determine where to focus their time. Equally, it was important to look back at the areas that had been focussed on before. The methodology of all the audit coverage was set out in the report for previous years, and it took into account all the key risk areas and the key systems of control which had been looked at. It also considered where there had been limited assurance or no assurance and where there were concerns that continued to arise. A schedule was maintained to have visibility of what had been done before and reassess each year whether it needed to be revisited again.

The Chairman asked if the Internal Audit Plan Methodology table could be changed for future reports so the years were down one side and the audit on the top so the frequency could be seen.

The Chairman asked that in the report where it laid out the responsibilities of the Committee, he would like to ensure all Members had appropriate training especially new Members.

The Internal Auditor advised Members that it was the first time the Internal Audit Charter was presented to the Committee in line with the new standards. It was a key requirement and formally defined the purpose and responsibility, independence and objectivity and professional practice.

RESOLVED –

- a) That the Internal Audit Strategy be approved
- b) That the Internal Audit Service Charter (including Mandate) be approved
- c) That the 2025/26 Internal Audit Plan be approved

OA10 KPMG 2024/25 AUDIT PLAN

The External Auditor advised Members it was the responsibility of External Audit to issue an opinion as to whether the Authority's financial statements were free from material misstatement due to error or fraud. As part of that work, External Audit identify where there was the greatest potential for material misstatements in the Authority's financial statements, this was not indicative of there

Director of
Finance and
Assets

Director of
Finance
and Assets

being an operational risk to the Authority. Two significant risks had been identified.

The first one was called management override of controls, and this was a risk that auditing standards required External Audit to identify and report on, for every single audit. This reflected that senior management at every organisation had the ability to make manual adjustments and judgements in the financial statements which could be used if in a malicious manner to mis-represent the performance and position of any entity. For the Authority, whilst External Audit had not identified any specific risk of management override of controls, they were still required to perform procedures to address the potential that risk could crystallise. External Audit's planned response to that risk was to assess the ways the Authority prepared accounting estimates, as well as how those accounting estimates were recorded. Although having to report on this risk, External Audit had no concerns.

The second significant risk that had been identified was in relation to the valuation of the defined benefit plan and liabilities. The Authority was required to identify a liability within the financial statements, reflecting the payments that would be due in the future. The valuation of those defined benefit liabilities were complex and judgmental, they were very large numbers and very small changes in the assumptions that underpin that liability and therefore, because of the high degree of estimation and uncertainty and sensitivity in those assumptions, External Audit had identified a significant risk of error if they were to be wrong. External Audit use their own actuaries to review the work that the Authority had done in calculating those pension scheme liabilities and ensured they had been calculated in line with reporting standards.

The External Auditor advised that in terms of the work undertaken regarding value for money, they were required to assess whether the Authority had appropriate arrangements in place to secure value for money through ensuring financial sustainability, good governance and decision making and arrangements to ensure the economy, efficiency and effective use of resources. External Audit had not identified any indication that the Authority did not have proper arrangements in place.

In the prior period, External Audit had identified a significant risk that arrangements may not be sufficient as a result of an adverse inspection by HMICFRS, although an actual significant weakness was not identified. At that time, External Audit did raise a performance improvement observation. External Audit noted that HMICFRS had now transferred the Authority out of the engage oversight process

into the more routine regular oversight. External Audit had now closed their observation.

The External Auditor asked Members to note the audit timetable and the backstop date of February 2026. At present, the expectation was due to the issues with historic audits, whilst no significant misstatement had been found, External Audit were expecting to have to issue a disclaimer for the March 2025 year end. However, given that last year was a clean opinion subject to historic problems, External Audit were having lots of conversations with their technical team, to see if they can move forward to a qualified opinion.

The Director of Finance and Assets reassured Members, it was not a weakness with the Authority's processes, it was a national issue, and KPMG had undertaken some really good work, but as they don't have a set of previous audit reports they can rely on, it does take time to build back that level of assurance.

A Member asked about the summary of risk assessments and given the state of the economy, with inflation peaking at possibly 3.5%, whether part of the risk assessment was inflationary pressures on financial sustainability.

The External Auditor advised when looking at financial sustainability, they look at two things. Firstly, the arrangements in place over the course of the financial year, and how the Authority managed its budget for the year, and whilst inflation would have been a concern, it would have been factored into the financial plan. Secondly, looking at how the Authority sets its financial plan for future years. This was probably the main area of work that External Audit were still to complete. The Authority would have considered how inflation was likely to go, and it would impact on the plan it sets for 2025/26.

The Chairman asked if the Authority could not get to a qualified opinion on these accounts, were External Audit confident they would get to a qualified opinion with the next set of accounts.

External Audit were pushed and guided by external parties in terms of whether it was possible or not, but certainly if not this year, next year.

RESOLVED –

That the 2024/25 audit plan be noted.

OA11 CORPORATE RISK MANAGEMENT

The Director of Legal and Governance advised Members that the Corporate Risk Register was last reviewed by this Committee at its March meeting. It has been regularly considered by officers alongside departmental risk registers at the three officer-level

Delivery Groups for Finance and Assets, People, and Service; and most recently by the Chief Fire Officer at the Strategic Leadership Board meeting in June 2025. Had it not been for changes in roles, it would usually be reviewed by Lead Members where individual risks fall within their areas of reference. It was however shared in draft with the new Lead Member for Health & Safety and Corporate Risk.

The Director of Legal and Governance advised Members that as they would see from the Corporate Risk Map, there had been no fundamental changes to the risk assessments to the extant eight risks. However, there had been some developments in relation to all of these risks.

The Director of Legal and Governance advised Members that with regard to the risk flagged as 'Devo', in light of the English Devolution White Paper, it was now badged as Devo/LGR (Local Government Reorganisation) as border realignment fell within the White Paper's proposals.

Members may be aware that since the report was written, the proposals in the White Paper had now been articulated in the English Devolution and Community Empowerment Bill which was published on 10 July 2025.

The Deputy Chief Fire Officer advised Members that regarding the Workforce Availability/Stability risk, historically, there had been issues with both increasing and maintaining the Wholetime establishment, but these risks were now mitigated, and there was a much more reliable picture for wholetime appliances.

On-call was a national issue as well as a local issue. The numbers of On-call firefighters had reduced over the last ten years, and recruitment and retention of On-call staff in its traditional sense was a challenge. The expectations on On-call staff, who work for the Service as a secondary employer, were high, this brings with it challenges with allocating enough time for training in safety critical areas, and maintaining overall CPD.

The other challenge the Service was experiencing was the demands on people from their primary employment, and an inability to release them for emergencies at short notice. Coupled with that, many of the On-call fire stations were in commuter belt, and people travel a lot further for work, so were not necessarily around to respond locally. Recruitment pools could be small, as some fire stations were located in significantly rural areas where the amount of people available to recruit from was small. The National Fire Chiefs Council (NFCC) had a national workstream looking into these issues, and within year one of the Authority's annual plan, officers were focusing a lot of resource on exploring ways to optimise the

On-call service and intended to bring forward options to tackle this issue.

The Deputy Chief Fire Officer advised Members that CRMP data analysis showed that the 12 wholetime appliances could readily deal with the vast majority of incidents and routine demand, and there was no longer need for all 30 standard appliances. The value of On-call in the future, was the ability to provide some service resilience at infrequent times when the impact was high, and the Service had seen success with tiered response levels as well as crewing specialist capabilities.

The Chairman asked how many On-call staff the Service was seeking to recruit.

The Deputy Chief Fire Officer advised it would come out in the review, and proposals would be brought forward. A lot of work had been done in the background to see how much full-time equivalent staff the Service would need at an On-call fire station to allow it to work.

The Director of Legal and Governance advised Members that the next risk was the risk of industrial action and third-party industrial action. The Thames Valley Resilience contracts were now in place for fire control and operational response in the event of industrial action, thus removing any reliance on requests for military support.

The Deputy Chief Fire Officer as risk owner advised that the Service had managed to succeed with a collaborative Thames Valley contract and had effectively removed the reliance on military support.

The Director of Finance and Assets advised Members that regarding the financial stability risk, there was an upcoming consultation around a needs and resources assessment due to be published in June/July. That consultation had now been published with a deadline to respond by the middle of August. Unfortunately, it did not detail specific allocations, it was more around the principles of how the government would allocate resources. Officers were expecting it to be quite a tight settlement going forward. In the last few years, the Service had been able to put a lot of additional resource to bring the establishment up to 300, and to start to invest in the capital programme, new training centre etc. This settlement would be about keeping what the Service had got rather than expecting any new funding.

The Director of Legal and Governance advised that moving onto Information Management/Security Risk, the Service's digital data storage was now monitored as a corporate KPI. Since 1 January 2025

the size of electronic storage on station-based drives had reduced by 33% and the number of folders by 35%.

Looking at the resourcing risks to implementing the remedial steps needed after the McCloud/Sargeant litigation, when the report was written it was hoped that outstanding Annual Benefit Statements were expected to be produced by the end of June.

The Head of Finance and Assets confirmed that as of the end of June, the majority of active members had received their statements as alluded to in the commentary. There were nine cases that still had not received their statements due to the complexities of their personal circumstances and officers were working alongside West Yorkshire Pension Fund to try and resolve this. All nine had been communicated with and informed of the delay.

The Director of Legal and Governance advised Members that concerning the climate change risk and looking through the lens of summer pressures, Members would note that two bespoke Rural Firefighting Vehicles had been procured and were due in-Service early July 2025.

The Assistant Chief Fire Officer advised Members there had been some delay regarding the fitting out of these vehicles. The expectation was that the vehicles would be signed off this week and in service by the end of the month. Driver familiarisation training was scheduled for early August. Whilst eagerly awaiting those vehicles, they would be replacing two vehicles that were currently leased, so there would not be a gap in capability.

The Director of Legal and Governance advised Members that turning to the risk categorised under Values and Culture, bystander training was now being rolled out across the organisation; and an employment law specialist attended two leadership events to provide an update on changes in law relating to sexual harassment and employment rights.

The Director of Legal and Governance introduced Liam Parmar who was the new Risk & Business Continuity Manager. Liam would be taking a fresh look at how corporate risks were captured and presented, as well as revising and updating the Corporate Risk Management Policy for Authority approval and creating visibility between the departmental risk registers.

A Member asked about financial stability, areas of funding and issues, how was the Authority preparing to manage resources to meet future needs. People's behaviours were changing with climate change.

The Director of Finance and Assets advised that in terms of finance it was kept under constant review. The fair funding review, had been delayed for a few years, but had been on the radar for a while and officers were planning around it. With regard to climate change, when the Community Risk Management Plan (CRMP) was produced, it was one of the top risks. The wildfire units were being upgraded and in terms of public safety messaging, the comms team were producing information on barbeques, outdoor bonfires, as well as staying safe around water, drowning prevention, as it does drive some very risky behaviours and increased risk.

The Chairman asked if the existing rural vehicles were at end of life, was there any merit in retaining them.

The Assistant Chief Fire Officer advised that amongst the Service's special capabilities there were three in service, one of which the Authority owned, and two were leased, and would need to go back. These were reviewed on an annual basis.

The Head of Prevention and Protection advised Members that part of the prevention strategy was looking at the impacts of climate and making sure the Service looked at emerging risks and the change to the type of incidents it attends and what it could do to prepare the public as best it could. The Service worked very closely with the Local Resilience Forum to ensure it was working closely with its partners, to warn, inform and prepare the public as best it could.

The Assistant Chief Fire Officer advised Members that in terms of the response element, officers held twice weekly command team meetings which looked at pre planning around the possibility of these spikes in fires, or water rescue incidents etc.

The Chairman asked about the communication strategy or education engagement and the wildfire and water safety issues, it would be good for Members to have an understanding of how the Service mitigated the risk.

The Director of Finance and Assets advised that officers were due to bring an update to the Environmental Climate Action Plan to show the actions being taken both in terms of the Service's actions to mitigate against climate change in the future, but also how the Service reacted to the changes it was facing i.e. wildfires. It could also include all education and community work being undertaken.

A Member asked if the Service went into schools to provide education.

The Head of Prevention and Protection advised that there was a key focus on key stage 2, predominantly year five, to get key safety messages across to them. There was also a school's educational

Director of
Finance and
Assets

programme rolling out from the next academic year. Going into schools was not the only way education was provided, and Members would be aware of the relationship the Authority with the Safety Centre. Part of the funding agreement was that they not only delivered education and key safety messages at the centre but actually reached out to both primary and secondary schools to deliver workshops. One of the biggest outreach preventative arms was the operational staff on the ground, and they were good at going out and understanding the local risk in their areas.

A Member asked that the Service connected with the farming community, because most farmers were prepared to help and had water bowsers and more training with them might be helpful.

The Chairman also advised that all the elected members of Buckinghamshire Council and Milton Keynes City Council would be happy to share the message.

RESOLVED –

That the status of identified corporate risks at Appendix 2 be reviewed and approved.

(Councillor Adoh left the meeting)

OA12 ANNUAL GOVERNANCE STATEMENT 2024/25

The Director of Legal and Governance advised Members that the purpose of this report was to gain approval for the Annual Governance Statement 2024/25 to be signed off by the Chair of the Authority and the Chief Fire Officer, in advance of the approval of the Statement of Accounts for 2024/25. The format of the Annual Governance Statement was the same as in previous years and reflected the CIPFA/SOLACE guidance. As Members could see from the cover report CIPFA/SOLACE published an addendum to that Guidance in May 2025 to apply to Annual Governance Statements from 2025/26. The addendum was reproduced in full, and its recommendations had been incorporated into the proposed governance action plan for 2025/2026 to ensure they were implemented.

As is usual, the Annual Governance Statement contained an extract from the Chief Internal Auditor's opinion from her Annual Report which the Committee had received at this meeting. Appendix A contained the progress against the action plan from the 2024/25 Annual Governance Statement. Members would note that one action was being carried forward into 2025/26.

The draft Statement would be finalised for signature by the Chair of the Authority and the Chief Fire Officer. The Chair of the Authority had seen the draft and was content for his signature to be added.

RESOLVED –

1. That the Annual Governance Statement 2024/25 be approved.
2. That the progress on the implementation of recommendations of the previous Annual Governance Statement (Appendix A to the Annual Governance Statement) be noted.
3. That the priorities for 2025/26 (Appendix B to the Annual Governance Statement) be agreed.

OA13 2024/25 COMPLIMENTS, CONCERNS AND COMPLAINTS

The Director of Legal and Governance advised that the Compliments, Concerns and Complaints report was brought to the Committee on an annual basis to assure the communities and service users that the Service treated expressions of dissatisfaction seriously, and that any learnings from the investigations undertaken were fed back into the organisation. Moreover, presenting the report accords with the Guidance produced by the Local Government & Social Care Ombudsman.

The report reflected the previous three years of data and Members would note there had been a slight increase in the number of complaints in 2024/25, an increase of 2 from the previous year, although the number of complaints upheld reduced from 2 to 1. A synopsis of the upheld complaint was set out in the report.

However, the number of compliments recorded had increased dramatically. This may be due in part to some internal communication on the Service's intranet published at the end of April 2024 reminding all staff to share the compliments they receive from the communities or partner agencies so that the Service could contribute to a culture of positivity and celebrate them as successes.

The Director of Legal and Governance advised Members that an update had been included on the report to replace satisfaction forms which used to be provided to both domestic and non-domestic users of the Service following an incident. Traditionally, the satisfaction rates about the quality of the response to incidents was always high. However, the intention was for officers to review how the Service received feedback from the public and businesses across all strands of the Service's activities rather than just response. It was therefore

in the Corporate Plan to review the Service's public engagement in respect of Prevention, Protection and Response.

Appendix 2 was a letter from the Local Government & Social Care Ombudsman confirming that their office was the final stage of the complaints process for the Service, and that for the period 2024/25 no complaints had been referred to the Ombudsman for investigation.

RESOLVED –

That the report be noted.

OA14 COUNTER-FRAUD AND CORRUPTION POLICY

The Director of Finance and Assets advised Members that in the Annual Government Statement, the Director of Legal and Governance referred to actions to be addressed during 2024/25. This paper, together with the next paper address one of those actions which was routine reviews of existing policies. The only substantive change to this policy was paragraph 8, which allowed the Chief Fire Officer determination and discretion how best to investigate potential irregularities, rather than being prescriptive about the process. Other than that, there were no other amendments required to this policy.

RESOLVED –

That the Counter-Fraud and Corruption Policy be approved.

OA15 ANTI-MONEY LAUNDERING POLICY

The Director of Finance and Assets advised Members that anti-money laundering was a very low risk for the Authority because it did not deal with any cash, or income from abroad, but it was a policy that the Authority needed to have in place. The only amendments were updates to names, terminology and minor typographical updates.

RESOLVED –

That the Anti-Money Laundering Policy be approved.

OA16 FINANCIAL INSTRUCTIONS

The Director of Finance and Assets advised Members that the internal control framework had been talked about today and the reassurance around it Internal Audit were able to provide. This is one of the key documents as part of that control framework, and it was best practice to review it on a regular basis. The only substantive update to this was there were new internal governance boards and there was extra discretion for the chairs of those boards to approve small virements, which were movements between budget codes of

up to £5k without further approval at other board levels. If more substantial movements were required, the existing control framework remained in place.

RESOLVED –

That the updated Financial Instructions be noted.

OA17 TREASURY MANAGEMENT PERFORMANCE 2024/25

The Principal Accountant presented the Treasury Management Performance report for financial year 2024/25. The accrued interest earned for the year 2023/24 was £1.237m, which was an over achievement of £537k against the budget set of £700k. In terms of investments, as at 31 March 2025, the Authority had £26.25m invested in various UK counterparties including, banks, buildings societies, Money Market Funds and current account balances. As Members would see from the investment chart, the Authority had deals maturing on a frequent basis, with £7m available within 24hrs to ensure the Authority was able to meet the short-term expenditure requirements.

There had been no change in the Authority's borrowing position. As at 31 March 2025 the Authority still had £4.55m in PWLB borrowing. The interest costs incurred on the borrowing for financial year 2024/25 was £214k. The next loan was due to mature in December 2027 and funds had already been set aside to repay this when due.

During 2024/25, the Bank of England's Monetary Policy Committee (MPC) voted to reduce the interest base rate on three occasions from 5.25% in August 2024 to 4.50% in February 2025. In May 2025 MPC voted to reduce the interest base rate to 4.25%, which was where it currently sat, with the next MPC review meeting scheduled for 7 August 2025. As per the prospects for interest rates table, the Authority's treasury advisors were projecting the base rate to steadily reduce over the next 18 months to 3.5% by December 2026.

The Treasury Management Strategy 2025-26 and the Medium Term Finance Plan for 2025-26 to 2029-30 were approved at the Authority meeting in February 2025. This included a slight reduction in the interest receivables budget from £700k to £600k. The reason for this was mainly due to the prospects for interest rates and the approval of a large capital programme, which would ultimately reduce surplus funds available to invest.

Finally, officers would continue to monitor the cashflow position to ensure to re-invest any surplus funds on various maturity dates to ensure the Authority had sufficient liquidity to cover the day-to-day expenditure and to obtain a decent level of return on investment.

A Member asked for the benefit of members of the public, if there was £26m invested, why does the Authority have loans.

The Director of Finance and Assets advised that most of the loans on the Authority's books were historical and taken out well over 12/13 years ago. No new borrowing had been undertaken. Officers had looked at repaying some of those loans early, but it depended on interest rates. Whilst interest rates were low, a premium would have to be paid to pay them back. When interest rates peaked about 18 months ago, a loan was repaid early because the Authority got a discount for doing so. Officers continually monitor and look at whether a loan could be repaid early to restructure the debt and save costs.

The Chairman asked in the background section where it said 'Since the treasury management function has been managed in-house, the Authority has achieved investment returns of £3.863m between 2013/14 and 2024/25' what did that mean as usually the return rate would be a percentage?

The Head of Finance and Assets advised that it was the total returns received to date since officers took over the treasury function themselves. Officers were thinking about the relevance of that paragraph, as the Authority now had to look forward and not compare what it did with Buckinghamshire Council. Officers would look to remove it, but as Members would see, the returns had been fantastic, but it was time to focus on the returns for the future and not look at historical figures.

The Chairman asked about security investments, it was showing Aberdeen City Council and with a lot of things going on with local government and the pressures on budgets, could officers comment on the investment with Aberdeen City Council, as some councils were not in a good place and what reassurance could members have that the investments were secure.

The Head of Finance and Assets advised that local government investments were quite secure as they were backed by the government. However, it was not taken for granted and the Service would not invest in every local government authority. It was not just looking at what the Authority's professionals advised, but officers also looked at other means of information before a decision on investments were made.

RESOLVED –

That the Treasury Management Performance 2024/25 report be noted.

OA18 FORWARD PLAN

RESOLVED –

That the Forward Plan be noted.

OA19 DATE OF NEXT MEETING

The Committee noted that the date of the next Overview and Audit Committee meeting would be held on Wednesday 5 November 2025 at 2pm.

The Chairman closed the meeting at 11.43AM

DRAFT

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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 5 November 2025

Report title: FY2025/26 Final Internal Audit Reports

Chair of the Overview and Audit Committee: Councillor Stuart Wilson

Report sponsor: Mark Hemming – Director of Finance and Assets

Author and contact: Selina Harlock – Chief Internal Auditor

selina.harlock@buckinghamshire.gov.uk, 01296 383717

Action: Noting

Recommendations: That Members note the final audit reports for FY 2025/26

Executive summary:

The purpose of this paper is to update Members on the findings of the finalised Internal Audit reports issued since the last Overview and Audit Committee meeting. The Internal Audit Service concluded the Business Continuity Management review in quarter two.

The objective of the Business Continuity Management Internal Audit was to assess the design and operational effectiveness of the control framework supporting business continuity management, including governance, risk management, and compliance with statutory and ISO standards. A **Reasonable** level of assurance has been given as a result of the findings raised in this report. We have identified opportunities for improvement detailed in the three High, two Medium and one Low Priority findings raised.

Financial implications: The audit work is contained within the 2025/26 budget.

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

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

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

Duty to collaborate: Not applicable.

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

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

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

Consultation and communication: Not applicable.

Background papers:

| Appendix | Title | Protective Marking |
|----------|--|--------------------|
| A | Business Continuity Management Internal Audit Report (Reasonable) | Not applicable |



Buckinghamshire & Milton Keynes Fire Authority

Internal Audit

Business Continuity Management Report

2025/26



Audit One Page Summary

| | | |
|--|---|---|
| Audit Title Business Continuity Management | Audit Year 2025/26 | Corporate Objective Alignment Responding Quickly and Effectively to Emergencies |
| Audit Objective To assess the design and operational effectiveness of the control framework supporting business continuity management, including governance, risk management, and compliance with statutory and ISO standards. | Why This Audit? Statutory requirement under the Civil Contingencies Act 2004; recent organisational changes; upcoming HMI inspection. Strategic Risk Alignment: Responding Quickly and Effectively to Emergencies – Response and Resilience Strategy | |

| Assurance Opinion Against the Audit Scope | | | Summary of Findings | | |
|---|--|-----------------|---|--|---|
| Risk Areas Covered | Assurance Opinion | Number Findings | Examples of good practice observed | Key risks observed | Key root causes identified |
| Strategy & Governance | Reasonable | 2 | ✓ A consistent and ISO 22301-aligned Business Impact Analysis (BIA) framework. ✓ Strong leadership engagement and cultural shift following the appointment of a dedicated Business Continuity (BC) Manager. ✓ Evidence of learning and adaptation through incident debriefs and exercises, led by the Operational Assurance and Learning Team, who play a key role in reviewing major incidents and supporting BC-related learning. | <ul style="list-style-type: none">- Inconsistent BC oversight due to turnover and expertise gaps.- Unvalidated recovery targets may affect critical function recovery.- Limited plan testing reduces preparedness.- Fragmented compliance tracking hinders assurance.- Lack of visual aids may impair incident clarity.- No interdependency mapping increases cascading risk. | <ul style="list-style-type: none">- Fragmented oversight and governance gaps- Limited monitoring and compliance tracking- Unvalidated recovery assumptions- Inconsistent documentation standards- Insufficient training and awareness- Underdeveloped testing and review processes |
| Regulatory Compliance | Reasonable | 1 | | | |
| Business Impact Analysis | Limited | 1 | | | |
| Roles & Responsibilities | Reasonable | 1 | | | |
| Testing & Improvement | Limited | 1 | | | |
| Overall Assurance Opinion | Reasonable – A generally sound system of governance and control is in place. However, several areas require improvement to ensure continuity arrangements are consistently applied and aligned with best practice. | | | | |

Summary Action Plan

Below is a high-level summary of the agreed management actions that are intended to address the findings raised. Further detail about audit findings, are provided in the detailed action plan.

| Ref | Agreed Management Action | Risk Rating | Responsible Officer | Due Date |
|-----|---|-------------|---------------------------------|------------------|
| 1 | Develop a centralised document management and compliance tracking system for BC plans, BIAs, testing, and reviews | High | Liam Parmar – Risk & BC Manager | 31 October 2025 |
| 2 | Review and validate Recovery Time Objectives (RTOs)/Recovery Point Objectives (RPOs) and dependencies through testing and stakeholder engagement to ensure accuracy and alignment | High | Liam Parmar – Risk & BC Manager | 28 February 2026 |
| 3 | Develop and implement a structured BC testing schedule, including tabletop and live exercises | High | Liam Parmar – Risk & BC Manager | 31 December 2025 |
| 4 | Formalise oversight and governance structure for BC, including the setup of the organisational risk group | Medium | Liam Parmar – Risk & BC Manager | 31 January 2026 |
| 5 | Finalise and approve revised BC Policy and Guidance Note, ensuring alignment with ISO standards and statutory obligations | Medium | Liam Parmar – Risk & BC Manager | 31 December 2025 |
| 6 | Introduce visual aids (e.g., flowcharts, escalation diagrams) into continuity plans to improve clarity | Low | Liam Parmar – Risk & BC Manager | 31 December 2025 |

Detailed Action Plan

We have identified areas where there is scope to improve the control environment. Our detailed findings are provided below. Definitions for the levels of assurance and recommendations used within our reports are included in Appendix 1.

| Finding(s) and Risk | | HIGH | Root Cause(s) | |
|--|------------------------------------|------|---|-----------------|
| <p>Finding 1: Lack of a Centralised Compliance Tracking System for BC Documentation</p> <p>Expected Control: Organisations should maintain a structured and centralised system for managing business continuity documentation, including plans, BIAs, testing records, and reviews. This system should support version control, accessibility, and compliance monitoring.</p> <p>Finding(s): While individual documents such as BC plans and BIAs are maintained, there is no overarching system to track their status, updates, or compliance. Conversations with management confirmed that documentation was previously stored locally, with limited visibility or assurance over review cycles. A compliance tracker has recently been introduced, but its scope and integration into governance processes are still developing.</p> <p>Risk(s):</p> <ul style="list-style-type: none">• Inability to demonstrate compliance with statutory and internal requirements.• Missed updates or reviews due to lack of visibility.• Reduced assurance over the effectiveness and currency of continuity arrangements. | | | <div>1. Governance</div> <div>2. Resources</div> | |
| | | | Management Actions(s) : | |
| | | | <div>1. Develop a centralised system to manage business continuity documentation and track compliance.</div> <div>2. Implement version control, review schedules, ownership assignment, and governance reporting links within the system.</div> <div>3. Embed the system into the strategic board structure to ensure visibility and accountability.</div> <div>4. Utilise the system to maintain audit readiness and demonstrate compliance.</div> <div>5. Leverage the system to drive continuous improvement across business continuity processes.</div> | |
| Responsible Officer | Risk & Business Continuity Manager | | Action Due Date | 31 October 2025 |

Detailed Action Plan

We have identified areas where there is scope to improve the control environment. Our detailed findings are provided below. Definitions for the levels of assurance and recommendations used within our reports are included in Appendix 1.

| Finding(s) and Risk | | HIGH | Root Cause(s) | |
|--|------------------------------------|------------------------|--|--|
| <p>Finding 2: Business Impact Analyses (BIAs) Are Well-Structured but Require Strengthening in Validation and Integration</p> <p>Expected Control: BIAs should clearly identify critical activities, assess the impact of disruption over time, and define realistic Recovery Time Objectives (RTOs), Recovery Point Objectives (RPOs), and Maximum Tolerable Periods of Disruption (MTPDs). They should be reviewed regularly, validated through testing, and integrated into continuity planning and risk management.</p> <p>Finding(s): The BIAs reviewed are based on a consistent and well-designed template. However, conversations with management and review of the files identified the following areas for improvement:</p> <ul style="list-style-type: none">• Validation of RTOs/RPOs: While RTOs and MTPDs are documented, there is limited evidence that these have been validated through testing or stakeholder engagement. In some cases, the rationale for the chosen timeframes is unclear or inconsistent with the activity’s criticality.• Interdependencies: Although dependencies are listed, there is no clear mapping of how disruption in one activity may affect others. This limits the ability to assess cascading impacts.• Version control and review tracking: The templates include fields for review dates and approvals, but these are not consistently completed. This reduces assurance over the currency of the assessments. <p>Risk(s):</p> <ul style="list-style-type: none">• Misalignment between recovery expectations and actual capabilities.• Delays in service restoration during a disruption.• Reduced confidence in continuity planning. | | | <div><div>1.</div>Assurance & Monitoring</div> <div><div>2.</div>Competencies & Training</div> <div><div>3.</div>Process & Procedures</div> | |
| | | | Management Actions(s): | |
| | | | <div><div>1.</div>BC Manager will lead a review of all Business Impact Analyses.</div> <div><div>2.</div>Ensure Recovery Time and Point Objectives are realistic and supported by evidence.</div> <div><div>3.</div>Collaborate with service leads and align with testing outcomes.</div> <div><div>4.</div>Implement a process to monitor BIA reviews, approvals, and version control.</div> <div><div>5.</div>Document interdependencies across business activities.</div> <div><div>6.</div>Align key risks with the corporate risk register.</div> | |
| Responsible Officer | Risk & Business Continuity Manager | Action Due Date | 28 February 2026 | |

Detailed Action Plan

We have identified areas where there is scope to improve the control environment. Our detailed findings are provided below. Definitions for the levels of assurance and recommendations used within our reports are included in Appendix 1.

| Finding(s) and Risk | | HIGH | Root Cause(s) | |
|---|------------------------------------|------|--|------------------|
| <p>Finding 3: Limited Testing and Exercise Programme</p> <p>Expected Control: Continuity plans should be tested regularly through structured exercises. Lessons learned should be documented and used to update plans. Testing should be proportionate to risk and include a range of scenarios.</p> <p>Finding(s): Testing has been sporadic, with a recent cyber tabletop exercise and a debrief following a power outage. However, there is no formal testing schedule or mechanism for capturing and acting on lessons learned. Management acknowledged the need for a more systematic approach.</p> <p>Risk(s):</p> <ul style="list-style-type: none">Plans may not be effective or actionable during a real incident.Missed opportunities to improve resilience.Reduced preparedness across the organisation. | | | 1. Assurance & Monitoring 2. Governance | |
| | | | Management Actions(s): | |
| | | | 1. A structured testing schedule will be developed, including tabletop and live exercises. 2. A lessons learnt log will be maintained, and updates to plans will be tracked through the compliance system. 3. Testing outcomes will be reported to SLT and used to inform future planning. | |
| Responsible Officer | Risk & Business Continuity Manager | | Action Due Date | 31 December 2025 |

Detailed Action Plan

We have identified areas where there is scope to improve the control environment. Our detailed findings are provided below. Definitions for the levels of assurance and recommendations used within our reports are included in Appendix 1.

| Finding(s) and Risk | | MEDIUM | Root Cause(s) | |
|--|------------------------------------|--------|---|-----------------|
| <p>Finding 4: Inconsistent Historical Oversight of Business Continuity</p> <p>Expected Control: BC should be overseen by a dedicated individual with clear governance structures. Oversight should be consistent and supported by regular reporting to senior leadership.</p> <p>Finding(s): The BC function lacked consistent oversight following staff departures in early 2024. Responsibility was temporarily assigned to an operational colleague without BC expertise. Plans were not consistently updated, and the organisational risk group had not met for some time.</p> <p>Risk(s):</p> <ul style="list-style-type: none">Fragmented continuity planning.Reduced organisational resilience.Missed opportunities for cross-departmental risk mitigation. | | | <div>1. Process & Procedures</div> <div>2. Competencies & Training</div> | |
| | | | Management Actions(s): | |
| | | | <div>1. Establish Organisational Risk Group</div> <div>2. Embed Business Continuity into Strategic Board Agenda</div> <div>3. Integrate Oversight into Reporting Structures</div> | |
| Responsible Officer | Risk & Business Continuity Manager | | Action Due Date | 31 January 2026 |

Detailed Action Plan

We have identified areas where there is scope to improve the control environment. Our detailed findings are provided below. Definitions for the levels of assurance and recommendations used within our reports are included in Appendix 1.

| Finding(s) and Risk | | MEDIUM | Root Cause(s) | |
|--|------------------------------------|--------|--|------------------|
| <p>Finding 5: Business Continuity Policy Under Revision</p> <p>Expected Control: A comprehensive Business Continuity Policy should be in place, clearly structured and aligned with statutory obligations and best practice standards (e.g., ISO 22301:2019). It should define scope, roles, governance, documentation requirements, and expectations for testing, training, and continuous improvement. The policy should be accessible, regularly reviewed, and embedded into organisational processes.</p> <p>Finding(s): The current Business Continuity Policy Statement and supporting Guidance Note set out a clear organisational intent and include references to statutory obligations (e.g., Civil Contingencies Act 2004, Fire & Rescue Services Act 2004) and alignment with ISO 22301 and BCI guidelines. They outline responsibilities for the Chief Fire Officer, Business Continuity Manager, ICT Manager, and local managers, and include expectations for business impact analysis (BIA), disaster recovery plan (DRP) testing, and contract reviews.</p> <p>At the time of testing, both documents were under review. The updated versions should ensure inclusion of key elements such as governance arrangements, documentation control, training and awareness expectations, and monitoring mechanisms. Additional best practice features may include a glossary of terms, escalation protocols, reference to the Business Continuity Plan, IT disaster recovery (ITDR) procedures, and a clear framework for tracking and assuring compliance.</p> <p>Risk(s):</p> <ul style="list-style-type: none">• Inconsistent understanding and application of continuity planning across departments.• Reduced assurance over compliance with statutory and internal requirements.• Limited visibility of roles, responsibilities, and governance structures. | | | 1. Standards & Policies 2. Accountability | |
| | | | Management Actions(s): | |
| | | | 1. Restructure BC Policy and Guidance Note 2. Develop supporting materials to embed into training. 3. Seek SMT approval and embed into governance. | |
| Responsible Officer | Risk & Business Continuity Manager | | Action Due Date | 31 December 2025 |

Detailed Action Plan

We have identified areas where there is scope to improve the control environment. Our detailed findings are provided below. Definitions for the levels of assurance and recommendations used within our reports are included in Appendix 1.

| Finding(s) and Risk | | LOW | Root Cause(s) | |
|---|------------------------------------|-----|---|------------------|
| <p>Finding 6: Absence of Visual Aids in Continuity Plans</p> <p>Expected Control: Continuity plans should include visual aids to support clarity in roles, escalation paths, and decision-making during incidents.</p> <p>Finding(s): Plans include role descriptions but lack visual aids such as flowcharts or organograms. This may hinder rapid understanding and execution during high-pressure situations.</p> <p>Risk(s):</p> <ul style="list-style-type: none">• Confusion during incident response.• Delays in activation or escalation.• Reduced confidence in continuity arrangements. | | | 1. Assurance & Monitoring 2. Standards & Policies | |
| | | | Management Action(s): | |
| | | | 1. Visual tools will be embedded into all continuity plans. 2. Include clear escalation pathways to support decision-making. 3. Display team roles and responsibilities to enhance clarity and consistency. | |
| Responsible Officer | Risk & Business Continuity Manager | | Action Due Date | 31 December 2025 |

Appendix 1: Definition of Conclusions

Key for the Overall Audit Opinion: Below are the definitions for the overall opinion on the system of internal control being maintained.

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

Action Priority: Management actions have been agreed to address control weakness identified during the exit meeting and agreement of the draft Internal Audit report. All management actions will be entered on the Council’s Audit Management Software, Pentana, and progress in implementing these actions will be tracked and reported to the Audit & Governance Committee. We categorise our management actions according to their level of priority:

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

Appendix 2: Root Cause Definitions

| Area | Definition | Examples |
|-------------------------|--|---|
| Resources | The extent to which the service has sufficient, capable resources, enabling it to carry out all aspects of its operational duties efficiently and effectively. | Functions that had been carried out by a now non-existent post have fallen through the gaps; services have only enough resources to carry out key aspects of operational delivery, meaning some lower priority tasks are not executed. |
| Competencies & Training | The extent to which staff are appropriately qualified, trained or experienced to carry out their role. | Lack of training; inappropriate training; ineffective training plans; poor recruitment; poor training material. |
| Systems | The extent to which systems are fit-for-purpose and support the service to carry out its operations effectively. | System processes are not available or are not effective, resulting in discrepancies or workarounds to get the required outcome, system processes are circumvented or duplicated manually. Processes are carried out manually where systems processes would be more efficient. |
| Motivation & Incentives | The extent to which factors such as organisational or personnel change have impacted on staff desire to carry out their role efficiently and effectively. | Staff are feeling demotivated by a recent restructuring and removal of some posts, and do not feel that they should be taking on new responsibilities. |
| Standards & Policies | The extent to which expected standards have been made clear to staff and the necessary policies are in place to support these standards. | There is no policy/procedure in place; policies/procedures are out of date; policies/procedures have not been reviewed within appropriate timescales; policies etc. are difficult to locate/access; links in policies either do not work or are out of date. |

Appendix 2: Root Cause Definitions

| Area | Definition | Examples |
|------------------------|---|---|
| Governance | The extent to which the service is governed by a clear structure that sets out the roles and responsibilities of officers, and the service is supported by appropriate risk management and control systems. | Lack of assigned responsibility and accountability; failure to act/ignorance; intentional misleading by management to protect themselves; underqualified/trained Board members. |
| Process & Procedures | The extent to which established processes are operating effectively and are supported by defined procedures. | Failure to follow set procedures (take care re materiality/proportionality); lack of separation of duties; controls being bypassed. |
| Accountability | The extent to which roles and responsibilities for decision-making have been defined and are accepted and acted on by all parties. | Unclear expectations; avoiding responsibility; lack of management oversight; poor communication. |
| Assurance & Monitoring | The extent to which internal and/or external checking controls exist to monitor the effectiveness of, and provide assurance to, the service. | Unclear responsibility; not identifying and/or taking action on recurring problems; checking the wrong things; under-sampling. |

Appendix 3: Officers Interviewed

The following employees contributed to the outcome of the audit:

| Name | Job Title |
|-------------|------------------------------------|
| Liam Parmar | Risk & Business Continuity Manager |

The Closing Meeting was attended by:

| Name | Job Title |
|-------------------|------------------------------------|
| Mark Hemming | Director of Finance & Assets |
| Anne-Marie Carter | Head of Service Improvement |
| Liam Parmar | Risk & Business Continuity Manager |

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

Appendix 4: Distribution List

Draft Report:

| Name | Job Title |
|-------------------|------------------------------------|
| Mark Hemming | Director of Finance & Assets |
| Anne-Marie Carter | Head of Service Improvement |
| Liam Parmar | Risk & Business Continuity Manager |

Final Report as above plus:

| Name | Job Title |
|-----------------|--------------------|
| Louise Harrison | Chief Fire Officer |
| KPMG | External Audit |

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.



Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 5 November 2025

Report title: Internal Audit Report – Progress Update on Audit Management Actions

Chair of the Overview and Audit Committee: Councillor Stuart Wilson

Report sponsor: Mark Hemming – Director of Finance and Assets

Author and contact: Selina Harlock – Chief Internal Auditor

selina.harlock@buckinghamshire.gov.uk, 01296 383717

Action: Noting

Recommendations: That Members note the implementation progress of the Audit Management Actions.

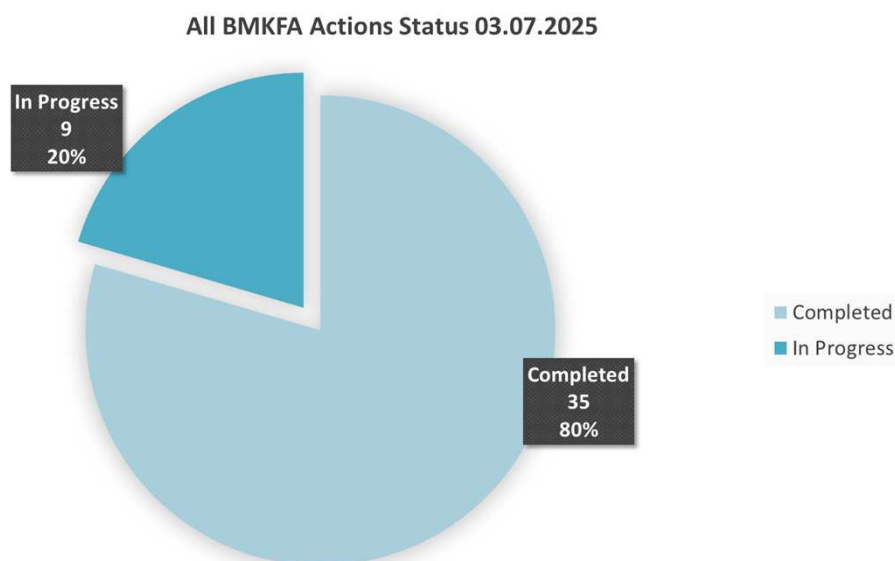
Executive summary:

The purpose of this paper is to update Members on the progress of the implementation of audit actions as at 8 October 2025.

Any further progress against outstanding actions will be verbally presented to the Overview and Audit Committee at the meeting on 5th November 2025.

There are currently nine actions that are being monitored, and these relate to audits undertaken in FY 2024/25 to date. The status of the audit actions is as follows:

- Implemented – 35/44 (80%)
- In-progress - 9/44 (20%)



There are currently no overdue actions to report. Internal Audit continues to actively monitor implementation of all audit actions throughout the year.

Financial implications: The audit work is contained within the 2025/26 budget.

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

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

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

Duty to collaborate: Not applicable.

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

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

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

Consultation and communication: Not applicable.

Background papers:

| Appendix | Title | Protective Marking |
|----------|---------------------------------|--------------------|
| A | Overview of In-Progress Actions | Not applicable |

Appendix A – Overview of In-Progress Actions

| Ref | Agreed Management Action | Risk Rating | Resp. Officer | Due Date |
|--|---|-------------|--------------------------------------|------------------|
| Business Continuity Management Report | | | | |
| 1 | Develop a centralised document management and compliance tracking system for BC plans, BIAs, testing, and reviews | High | Risk and Business Continuity Officer | 31 October 2025 |
| 2 | Review and validate Recovery Time Objectives (RTOs)/ Recovery Point Objectives (RPOs) and dependencies through testing and stakeholder engagement to ensure accuracy and alignment | High | Risk and Business Continuity Officer | 28 February 2026 |
| 3 | Develop and implement a structured BC testing schedule, including tabletop and live exercises | High | Risk and Business Continuity Officer | 31 December 2025 |
| 4 | Formalise oversight and governance structure for BC, including the setup of the organisational risk group | Medium | Risk and Business Continuity Officer | 31 January 2026 |
| 5 | Finalise and approve revised BC Policy and Guidance Note, ensuring alignment with ISO standards and statutory obligations | Medium | Risk and Business Continuity Officer | 31 December 2025 |
| 6 | Introduce visual aids (e.g., flowcharts, escalation diagrams) into continuity plans to improve clarity | Low | Risk and Business Continuity Officer | 31 December 2025 |
| BMKFA Workforce Planning Report | | | | |
| 7 | <p>Deliver Year 1 of our On-Call development programme through contract reviews, introduction of resilience contracts, systems refresh and resource rationalisation, supported with targeted recruitment to help build a more competent, motivated, and resilient On-Call workforce.</p> <p>Optimise the structure and function of operational resources to meet preparedness requirements, managing asset types, numbers and locations to mitigate identified risks.</p> <p>Commencement of the On-Call Improvement Programme - May 2025</p> | Medium | Head of People Services | 31 March 2026 |

Appendix A – Overview of In-Progress Actions

| Ref | Agreed Management Action | Risk Rating | Resp. Officer | Due Date |
|-----|---|-------------|--|------------------|
| 8 | 2025/26 Organisational Measures include live vacancy information and time to hire. These are now being presented at the People Delivery Group on a monthly basis. Review of key People Directorate processes. | Low | Head of People Services | 31 December 2025 |
| 9 | The Service is currently progressing the following approved actions to strengthen competence assurance: <ul style="list-style-type: none"> • Deployment of a new OCMS during 2025–26 to ensure that all MoC and MoS activity is consistently recorded, validated, and available for audit and inspection; • Use of Watch-based and Area Trainers to support MoS delivery and improve assurance of training conducted at station level; and • Ongoing monitoring and reporting of MoS compliance rates through the People Delivery Group and Service Delivery Group, ensuring visibility of gaps and opportunities across the Service. | Medium | Group Commander – Head of Operational Training and Assurance | 31 March 2026 |



Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 5 November 2025

Report title: Internal Audit Report – Update on the 2025/26 Internal Audit Plan

Chair of the Overview and Audit Committee: Councillor Stuart Wilson

Report sponsor: Mark Hemming – Director of Finance and Assets

Author and contact: Selina Harlock – Chief Internal Auditor

selina.harlock@buckinghamshire.gov.uk, 01296 383717

Action: Noting

Recommendations: That Members note the progress on the delivery of the 25/26 Internal Audit Plan

Executive summary: The purpose of this paper is to update Members on the progress made by the Internal Audit Service to deliver the approved 2025/26 Internal Audit Plan.

Work has progressed according to the approved plan, and regular discussions have been held with the Director of Finance and Assets to monitor progress. Since the last meeting one audit engagement have been completed and one report is at draft review stage.

The Business Continuity Management review reached a reasonable assurance opinion, and the detailed report is presented separately.

The Energy Management audit is at draft report stage and management are currently reviewing the outcomes and agreeing actions, this report will be presented at the next meeting.

The Core Financial Controls review is currently in progress and scheduled to conclude in November.

The remaining audits in the plan are scheduled to be delivered in quarter three and quarter four.

The final reports will be presented to Members at the next Overview and Audit Committee meeting.

Financial implications: The audit work is contained within the 2025/26 budget.

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

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

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

Duty to collaborate: Not applicable.

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

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

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

Consultation and communication: Not applicable.

Background papers:

| Appendix | Title | Protective Marking |
|----------|--|--------------------|
| A | Progress against the 2025/26 Internal Audit Plan | N/A |



2025/26 Internal Audit Plan Progress Update



Internal Audit Plan 2025/26

| Internal Audit Activity | Number of Days | Proposed Timing | Status Update |
|--|----------------|-----------------|--|
| Strategic Objective: Responding Quickly and Effectively to Emergencies – Response and Resilience Strategy | | | |
| Business Continuity Management The Authority’s objective for the system is to ensure that the Fire and Rescue Service have plans in place to manage incidents and emergencies that may have an adverse effect on service delivery. The scope will cover the Business Continuity Policy, guidance and risk management processes and IT Disaster Recovery planning to ensure the Service also has associated continuity plans covering critical areas. | 15 | Q1 | Final Report – Reasonable opinion with six findings raised: three high, two medium and one low priority. Report presented at the November meeting. |
| Strategic Objective: Responding Quickly and Effectively to Emergencies | | | |
| Fleet Management The objective of the Fleet Service within Buckinghamshire Fire and Rescue Service is the supply and maintenance of vehicles and associated major operational equipment which meet; user and stakeholder needs; Fire and Rescue Service strategies and legislative requirements. | 10 | Q4 | Terms of reference for the review is being agreed. |
| Strategic Objective: | | | |
| Project Management Assurance To fulfil our statutory responsibilities, we will undertake work to provide assurance over key controls within the financial governance framework. | 15 | Q3 | Terms of reference for the review is being agreed. Scheduled for November |
| Strategic Enabler: Making the Most of Our Finances and Assets – Finance and Assets Strategy | | | |
| Core Financial Controls To fulfil our statutory responsibilities, we will undertake work to provide assurance over key controls within the financial governance framework, which consists of the following key systems; Financial Control/ Monitoring, Procure to Pay, Payroll, Debtors, Capital, Financial Regulations, General Ledger, Reconciliations and Treasury Management. | 30 | Q3 | Fieldwork in progress |

Internal Audit Plan 2025/26

| Internal Audit Activity | Number of Days | Proposed Timing | Status Update |
|---|----------------|-----------------|--|
| Strategic Objective: Reducing Risk and Keeping Our Community Safe | | | |
| Risk Management Assurance To ensure that the Fire Authority has in place a robust risk management system and that the approach to corporate risk management is co-ordinated to enable effective identification, mitigation and monitoring of key risks. | 10 | Q4 | Terms of reference for the review is being agreed. |
| 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 | | |
| Follow-Up General To ensure all outstanding medium and high recommendations raised in previous audits are implemented. | 10 | | |
| 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 | | |
| Total | 110 | | |

Internal Audit Plan Pipeline

The table below lists the areas identified through discussions with senior leadership as potential audits for 2026/27.

| Internal Audit Activity |
|--|
| Strategic Objective: Responding Quickly and Effectively to Emergencies – Response and Resilience Strategy |
| Westcott Training Centre – Capital Project Assurance To assess whether the project objective was achieved, including it being delivered to schedule and budget. |
| Strategic Enabler: Making the Most of Our Finances and Assets – Finance and Assets Strategy |
| Stores To evaluate the controls for the purchasing, custody and issuing of stock. |
| Strategic Enabler: Optimising Our Technology and Data – Digital and Data Strategy |
| ICT Strategy To ensure that the strategy continues to meet the needs of the Fire Authority supporting in the achievement of corporate objectives and delivering high performing, customer focussed knowledge and information |
| Strategic Enabler: Making the Most of Our Finances and Assets – Finance and Assets Strategy |
| Estates and Property Maintenance To ensure that the management of the estate is effective and efficient and supports in the achievement of the corporate objectives. |



Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 5 November 2025

Report title: Corporate Risk Management Policy and Framework

Lead Member: Councillor Robin Stuchbury

Report sponsor: Anne-Marie Carter, Head of Service Improvement

Author and contact: Liam Parmar, Risk and Business Continuity Manager -
lparmar@bucksfire.gov.uk

Action: Decision

Recommendations: That the Corporate Risk Management Framework and Policy Statement set out in appendix A and B be recommended to the Executive Committee for approval.

Executive summary: The purpose of this paper is to present members with an updated policy and framework for Corporate Risk Management.

The updated policy and framework have been reviewed and updated to reflect:

- The changes in the governance structure since the last Corporate Risk Documents were reviewed, incorporating the Delivery Groups.
- The inclusion of The Organisational Risk Group (ORG).
- The revised approach in how risks are reviewed, monitored, scored and presented.

No changes to the existing corporate risk management reporting arrangements to the Overview and Audit Committee are proposed.

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. If mitigations and actions require any financial decisions, this will follow the normal procedure for expenditure.

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 objectives and plans.

The updated documents show how the Authority has revised its approach to risk in a different way. Firstly, the introduction of The Organisational Risk Group (ORG) ensures that the conversation about risk in different service areas is joined up. The delivery groups discuss risk in their own areas, and the ORG ensures that there is collaboration across these areas. This also encourages the Authority to approach risk in the same way, giving more validity to risk scores and mitigations.

Learning from other organisations, the way in which risks are scored has also changed. Before, where there were two scores given to risks (treated and untreated), now there are three. These are untreated, treated and target. The change splits up the treated score to separate the mitigations that are having a tangible effect on the risk score now (treated), and any future mitigations that are yet to have any influence (future). By honing into the mitigations and comparing the treated and target scores, the Authority can see where further action is needed. The approach, as described in the updated documents, also looks to add increased clarity to all stakeholders in regard to how we monitor risks in the Service.

Legal implications: The Overview & Audit Committee Terms of Reference require it “to monitor the effective development and operation of risk management and corporate governance within the Authority”. The Financial Regulations, at Section C, state that the Executive Committee is responsible for approving the Corporate Risk Management Policy after considering recommendations from the Overview & Audit Committee.

Privacy and security implications: There are no concerns regarding privacy and security. Corporate Risk is reviewed internally within the Authority, with documents protectively marked when appropriate. Progress on corporate risks will be presented to every Overview and Audit committee and other public forums where required.

Duty to collaborate: Corporate risk management falls outside the scope of current Thames Valley collaboration agreements and priorities. However, officers have had regard to the approaches used by neighbouring authorities in preparing this policy update and associated guidance. For example, Royal Berkshire Fire Authority, Bedfordshire Fire Authority and other members of the National Fire Chiefs Council’s Resilience Group.

Health and safety implications: Day to day management of occupational health and safety risks falls outside the scope of this policy and guidance. The Service has established processes and procedures for managing health and safety based on standards set by the Institute of Occupational Safety and Health (IOSH).

Environmental implications: Any environmental impacts associated with risks captured in the corporate and directorate risk registers are identified in the individual risk assessments together with details of the controls and mitigating actions.

Equality, diversity, and inclusion implications: This report does not directly affect equality, diversity or inclusion (EDI). The updated Corporate Risk Management Policy and framework are standard procedures that apply the same way across all service areas and are presented in accessible formats. The Authority is committed to making sure risk management is fair and inclusive. EDI impacts will continue to be looked for, even after the risk management policy has been implemented and reviewed.

Consultation and communication: The updated Corporate Risk Management Policy has been subject to internal consultation with stakeholders and has been presented at:

- CRMP Performance Board on Tuesday 23 September.
- Strategic Leadership Board on Monday 13 October.

It has also been shared with the leadership group of officers for comment.

Following approval of this policy it will be published to the Organisation as a whole and will be available to all Authority Members and Service staff. More detailed guidance and, where necessary, training will be provided to all Service managers and staff to enable them to identify, evaluate, record and report potential corporate risks.

If approved, the new format will be used to present in future Overview and Audit committees.

Background papers:

17 March 2021 Overview and Audit Committee, Pages 131 to 170 for previous documents: [\(Public Pack\)Agenda Document for BMKFA Overview & Audit Committee, 17/03/2021 10:00](#)

| Appendix | Title | Protective Marking |
|----------|----------------------------------|--------------------|
| A | Risk Management Policy Statement | N/A |
| B | Risk Management Framework | N/A |

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Policy statement

Buckinghamshire & Milton Keynes Fire Authority (the 'Authority') recognises that risk management is a vital activity that underpins and forms part of our vision, values and strategic objectives. This activity includes operating effectively, efficiently and providing confidence to the communities we serve.

Risk is present in everything we do and it is therefore our policy to pro-actively identify, assess and manage key areas of risk.

We seek to embed risk management into the culture of the Authority and Buckinghamshire Fire & Rescue Service (the 'Service') and the behaviour of all people involved in the governance, management, operation and development of the Authority and Service.

Risk management needs to be embedded throughout all processes, projects and strategic decisions, including procurement and contracting which will ensure that the management of partnerships and third-party relationships are included within the scope of our risk management policy.

For risk management to be effective and enabling, we must ensure that we have a robust, consistent, communicated and formalised process across the Service. In turn, this approach enables the Authority to consider what levels of risk are acceptable, its 'risk appetite', and for this to be defined.

This Risk Management Policy and associated guidance form an integrated framework that supports the Authority and Service in the effective management of risk.

We will involve all staff in the identification and management of risk and empower them to take necessary action.

Management of risk activity will be regularly supported through discussion and appropriate action by the Strategic Leadership Team.

The Strategic Leadership Team will review all significant risks, evaluate their mitigation strategies and establish supporting actions to be taken to reduce them to an acceptable level.

Managing risks will be an integral part of both strategic and operational planning and the day-to-day running, monitoring, development and maintenance of the Authority and the services it provides to the public.

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Risk Management Framework

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Introduction

This Risk Management Strategy sets out the approach to identifying, assessing, and managing risks across all areas, that could affect the ability to deliver services to the public and/or meet its strategic objectives. It supports the statutory duties under UK legislation and aligns with national frameworks to ensure The Authority delivers safe, effective, and resilient services.

By embedding risk management into culture and decision-making, The Authority aims to:

- Protect our communities, staff, and assets.
- Enhance operational readiness and business continuity.
- Support transparency, accountability, and continuous improvement.

This strategy provides a clear framework for managing risk at all levels, helping to respond confidently to current and emerging challenges.

Day to day management of occupational health and safety risks and the management of risk in the community fall outside the scope of this Strategy. The Service has established processes and procedures for managing health & safety based on standards set by the Institute of Occupational Health and Safety (IOSH). The identification, evaluation and treatment of risks to the public / communities is addressed via the Service's Community Risk Management Planning (CRMP) processes.

Project risks are not covered by this document and are managed through separate project governance arrangements.

If a project, community or health and safety risk is deemed to have a potential impact on the Service's strategic objectives or response capabilities, it will then be escalated through the risk management channels as conveyed in this document.

What is Risk Management and why is it important?

ISO 31000:2018 definitions of risk: Risk: “The effect of uncertainty on objectives” and Risk Management: “Coordinated activities to direct and control an organisation regarding risk”.

To put it in the simplest terms, Risk Management is identifying what could go wrong, evaluating how likely and severe it is, and taking steps to prevent or reduce the impact.

It’s about being proactive. Spotting potential problems before they happen and making decisions to keep people, assets and operations safe. This in turn will help the Authority to meet its strategic objectives.

Risk management is essential to ensuring the safety, effectiveness, and resilience of the Fire and Rescue Service. The Service operates in a high-risk environment where the consequences of failure can be severe for staff, the public, and the community it serves.

By proactively identifying and managing risks, the Authority will:

- **Support strategic decision-making** through informed understanding of threats and opportunities.
- **Enhance organisational resilience** by preparing for disruptions and maintaining continuity of critical services.
- **Protect life, property, and the environment** by ensuring safe and effective emergency response.
- **Build trust** in partners and stakeholders, reassuring all parties that the Authority is being proactive when it comes to potential threats and hindrances.
- **Ensure legal and regulatory compliance**, reducing the likelihood of enforcement action or reputational damage.
- **Promote a culture of accountability and continuous improvement**, where learning from risk is embedded in the Authority’s operations.

Effective risk management enables the Authority to deliver its core duties with confidence, adapt to emerging challenges, and maintain public trust.

Risk Appetite

Buckinghamshire Fire and Rescue Service (BFRS) recognises that risk is inherent in all aspects of strategic and operational planning. Our risk appetite defines the level and type of risk the Service is willing to accept in pursuit of its objectives, while maintaining the safety of the public, our staff, and our assets.

BFRS adopts a balanced and informed approach to risk-taking. We are risk-averse in areas that could compromise life safety, legal compliance, or public trust. Conversely, we may be more open to calculated risk in areas that support innovation, efficiency, and service improvement—provided that appropriate controls and oversight are in place.

Our appetite varies by context:

- **Strategic Risk:** Moderate tolerance. We accept some risk to pursue long-term improvements and transformation.
- **Operational Risk:** Low tolerance. We prioritise safety and compliance with operational standards.

This appetite is reviewed regularly by the Strategic Leadership Team and is embedded in our governance, planning, and decision-making processes.

Roles and Responsibilities

Effective risk management requires clear roles and responsibilities across all levels of the organisation:

| Group/Individual | Role |
|---|--|
| Fire Authority | Provides strategic oversight and ensures that risk management is embedded in governance and decision-making. Approves the Risk Management Strategy and receives regular assurance reports. |
| Overview and Audit Committee | Monitors the effective development and operation of risk management and corporate governance within the Authority. Considers reports dealing with the management of risk across the organisation, identifying the key risks facing the Authority and seeking assurance of appropriate management action. |
| Chief Fire Officer (CFO) | Holds overall accountability for risk management within BFRS. Ensures that appropriate systems, resources, and leadership are in place to manage risk effectively. |
| Strategic Leadership Team (SLT) | Owns and monitors strategic risks. Champions a risk-aware culture and ensures that risk considerations are integrated into planning, performance, and resource allocation. |
| Risk and Business Continuity Manager | Provides expert advice, maintains the corporate risk register, supports risk owners, and ensures consistency in risk assessment and reporting. |
| Risk and Business Continuity Officer | Supports the Risk and Business Continuity Manager in maintaining the corporate risk register. Monitors current and potential risks that can affect the service's business continuity and risk management. |
| All Staff | Have a duty to be aware of risks in their work environment and to report concerns or incidents. Risk awareness is promoted through training, communication, and engagement. |

Risk Management Process

The Service has established a structured and systematic approach to managing risk, which includes the following key components:

1. **Risk Identification:** Risks are identified through strategic planning, operational reviews, debriefs, audits, and staff feedback. Emerging risks are also monitored through horizon scanning and engagement with partners.
2. **Risk Assessment:** All risks are assessed using a standard 5x5 matrix, evaluating both likelihood and impact. This ensures consistency and comparability across the service.
3. **Risk Control:** Appropriate controls are identified and implemented to reduce risk to an acceptable level. These may include policies, training, equipment, procedures, or contingency plans.
4. **Risk Recording:** Risks are documented in local or corporate risk registers, depending on their scope and severity. Each risk is assigned an owner responsible for its management.
5. **Risk Review:** Risks are reviewed regularly at team, departmental, and strategic levels. Reviews consider changes in context, effectiveness of controls, and progress against mitigation actions.
6. **Risk Reporting:** Significant risks are reported to the SLT and Fire Authority. Risk information is also used to inform business planning, performance management, and assurance processes.
7. **Training and Awareness:** Staff are supported through training and guidance to understand their role in managing risk. A culture of openness and continuous improvement is encouraged.

These arrangements ensure that risk management is not a standalone activity but is embedded in the way the Service operates, plans, and delivers its services.

The risk management process can be simplified and shown via the graphic below.



Identification of risk

Buckinghamshire Fire & Rescue Service (BFRS) uses a range of trusted sources to identify, assess, and manage risks effectively across the organisation.

National Guidance

- **NFCC (National Fire Chiefs Council):** Provides frameworks for risk planning, including definitions, data analysis, and competency standards.
- **Government Risk Guidance:** Covers legal duties under the Fire and Rescue Services Act 2004, Fire Safety Order 2005, and Civil Contingencies Act 2004.

National, Local and Regional Intelligence

- **Risk Registers:** BFRS uses national, local, and community risk registers to track and respond to emerging threats.
- **Incident Data & Area Profiles:** Help identify trends and inform local planning.

Thames Valley Local Resilience Forum (TVLRF)

- BFRS works with partners across Berkshire, Oxfordshire, Buckinghamshire, and Milton Keynes to share intelligence and coordinate responses.
- **Local Resilience Groups (LRGs)** meet quarterly to discuss risks and influence updates to BFRS's risk registers and CRMP.

These sources ensure that BFRS's risk management is informed, collaborative, and aligned with national standards.

Analysing and Treating Risks

BFRS categorises risks into two primary types to ensure appropriate management and escalation:

- **Strategic Risks:** These are high-level risks that could impact the achievement of the Service's long-term objectives, reputation, or statutory obligations. Examples include changes in legislation, funding constraints, or failure to deliver key strategic programmes.

- **Operational Risks:** These relate to the day-to-day delivery of services and activities. They include risks to personnel safety, equipment failure, or disruption to emergency response capabilities.

Risks are identified and managed at the appropriate level but are also escalated through the organisation where necessary. Operational risks may inform or evolve into strategic risks. Regular reporting ensures that emerging threats are visible to strategic leaders and that mitigation strategies are aligned across the Service.

When a risk has been identified, it is given different scores. How the score is determined and how the risk is then treated is explained in this section.

- 1) **Untreated Score:** This is the raw rating that a risk will have, before mitigations are put in place to reduce the likelihood and impact of it.
- 2) **Current Score:** This is the score we give that considers the mitigations that The Authority are currently active.
- 3) **Target Score:** This score will take into account any future plans that the service still has to implement and is yet to take any tangible effect.

The 4 T's of Risk Management

The 4 T's are a widely used framework for determining how to respond to identified risks. Each T represents a different strategy:

| 4 T's | Definition: | When to use: | Example |
|--------------------------------|--|--|--|
| 1. Tolerate (or Accept) | Accept the risk without taking any action to mitigate it. | If the risk is low-impact or the cost of mitigation is higher than the potential loss. | A minor software bug that doesn't affect functionality. |
| 2. Treat (or Mitigate) | Take steps to reduce the likelihood or impact of the risk. | When the risk is significant but manageable. | Implementing firewalls and antivirus software to reduce cybersecurity threats. |
| 3. Transfer | Shift the risk to a third party. | When another party is better equipped to manage the risk. | Purchasing insurance or outsourcing a risky operation. |
| 4. Terminate (or Avoid) | Eliminate the risk entirely by removing the source. | When the risk is too high and cannot be mitigated effectively. | Cancelling a project that poses unacceptable safety risks. |

Risk Monitoring

Once a risk, and those managing it have been identified, the level of risk needs to be determined. This is done on different levels. The scoring is always based on the 5 x 5 matrix that we use below, which helps to assess the likelihood and impact of risks.

| | | | Impact Score | | | | |
|------------------|---|----------------|--------------|-------|----------|------|-------|
| | | | 1 | 2 | 3 | 4 | 5 |
| | | | Low | Minor | Moderate | High | Major |
| Likelihood score | 5 | Almost Certain | 5 | 10 | 15 | 20 | 25 |
| | 4 | Likely | 4 | 8 | 12 | 16 | 20 |
| | 3 | Possible | 3 | 6 | 9 | 12 | 15 |
| | 2 | Unlikely | 2 | 4 | 6 | 8 | 10 |
| | 1 | Rare | 1 | 2 | 3 | 4 | 5 |

Likelihood and Impact

Risk analysis and scoring inherently involve an element of subjectivity, informed by professional judgement, experience, and domain-specific knowledge. To support this evaluative process, a summary of key considerations relating to likelihood and impact is outlined below.

Likelihood Meanings

| Score | Description | Characteristics |
|-------|-----------------------|--|
| 5 | Almost Certain | <ul style="list-style-type: none"> Expected to occur in most circumstances. Likely to happen regularly (e.g., annually). Considered imminent. |
| 4 | Likely | <ul style="list-style-type: none"> Will probably occur in many circumstances. May happen, but not regularly. Has occurred previously. |
| 3 | Possible | <ul style="list-style-type: none"> Could occur under certain conditions. May happen occasionally. Has occurred in other organisations. |
| 2 | Unlikely | <ul style="list-style-type: none"> Not expected under normal circumstances. May occur infrequently. Limited evidence of prior occurrence. |
| 1 | Rare | <ul style="list-style-type: none"> Exceptional circumstances required. Unlikely to happen. No known precedent or history. |

Impact Meanings

| Score | Description | Characteristics |
|-------|-----------------|--|
| 5 | Major | <p>Risks that could have a devastating impact on the operational capability of the Fire and Rescue Service — potentially leading to critical financial loss, major disruption to emergency response, or significant harm to the public and community safety. For example:</p> <ul style="list-style-type: none"> • Failure of Mobilising System - A critical IT failure or software outage in the mobilising system (e.g. FireCAD or equivalent). • Loss of Key Operational Assets - Destruction or unavailability of fire appliances, specialist rescue equipment, or PPE due to fire, theft, or contamination. • Industrial Action or Mass Absence of Staff - Widespread strike action or illness (e.g. pandemic) affecting operational crews or control staff. • Critical Financial Mismanagement or Budget Cuts - Severe budget shortfall or misallocation of funds. • Cybersecurity Breach – Attack on internal systems leading to data loss or operational disruption. |
| 4 | High | <p>Risks that could significantly impair the Fire and Rescue Service's ability to deliver key services, resulting in substantial financial loss, prolonged disruption to operations, or considerable impact on public safety and confidence. These risks may require coordinated recovery efforts and external support.</p> <p>Examples:</p> <ul style="list-style-type: none"> • Extended Outage of a Key Station or Facility – Temporary closure due to structural damage, asbestos discovery, or utility failure. • Partial Failure of Mobilising System – System degradation affecting response times or dispatch accuracy. • Loss of Communications Infrastructure – Failure of radio network or mobile connectivity impacting incident coordination. • Significant IT System Failure – Disruption to HR, payroll, or asset management systems affecting internal operations. • Reputational Damage from Operational Error – Public criticism following a high-profile incident or procedural failure. |
| 3 | Moderate | <p>Risks that may cause noticeable disruption to service delivery or internal operations, with manageable financial implications and limited impact on public safety. These risks typically require localised response and recovery actions but do not threaten core service functions.</p> <p>Examples:</p> <ul style="list-style-type: none"> • Temporary Unavailability of Equipment or Vehicles – Minor delays due to maintenance, servicing, or logistical issues. • Staffing Gaps at Individual Stations – Isolated crew shortages due to leave, training, or sickness, covered through redeployment. • Minor Breach of Policy or Procedure – Non-compliance with internal protocols requiring corrective action but no external consequences. • Delayed Routine Inspections or Training – Scheduling issues causing postponement of non-urgent activities. |
| 2 | Minor | <p>Risks that may cause short-term inconvenience or minor disruption to non-critical functions. These are typically resolved through routine procedures and have minimal financial or operational impact.</p> <p>Examples:</p> <ul style="list-style-type: none"> • Brief Delay in Routine Maintenance – Slight postponement of scheduled servicing with no operational consequence. • Minor IT Issues – Temporary glitches in office software or intranet access. • Low-Level Staff Absence – Single crew member unavailable, covered through normal shift adjustments. • Minor Equipment Faults – Non-critical tools or devices requiring repair or replacement. • Administrative Errors – Mistakes in documentation or reporting with no external impact. • Low-Risk Health and Safety Concern – Easily rectifiable issue identified during inspection. |
| 1 | Low | <p>Risks with negligible impact on operations, finances, or public safety. These are typically managed as part of day-to-day business and require no formal intervention.</p> <p>Examples:</p> <ul style="list-style-type: none"> • Minor Office Disruption – Temporary inconvenience due to noise, lighting, or workspace changes. • Routine System Updates – Scheduled IT updates causing brief downtime with no service impact. • Minor Delays in Internal Communications – Slight lag in email or message delivery. • Trivial Asset Issues – Misplacement of non-essential items (e.g. stationery, small tools). |

Arrangements for Managing Risk

Each area of the Service holds its own risk register. These areas are People, Service Delivery and Finance and Assets.

The Organisational Risk Group (ORG) will be the focal point for risks from a corporate perspective, which also feeds into business continuity. This is the first port of call for discussions on emerging risks and current risks that the organisation has identified. The ORG allows for the three different areas to come together and collaborate on actions being taken to address risks that may or may not be shared across risk registers.

From the ORG, these follow into the three delivery groups that will also examine risks.

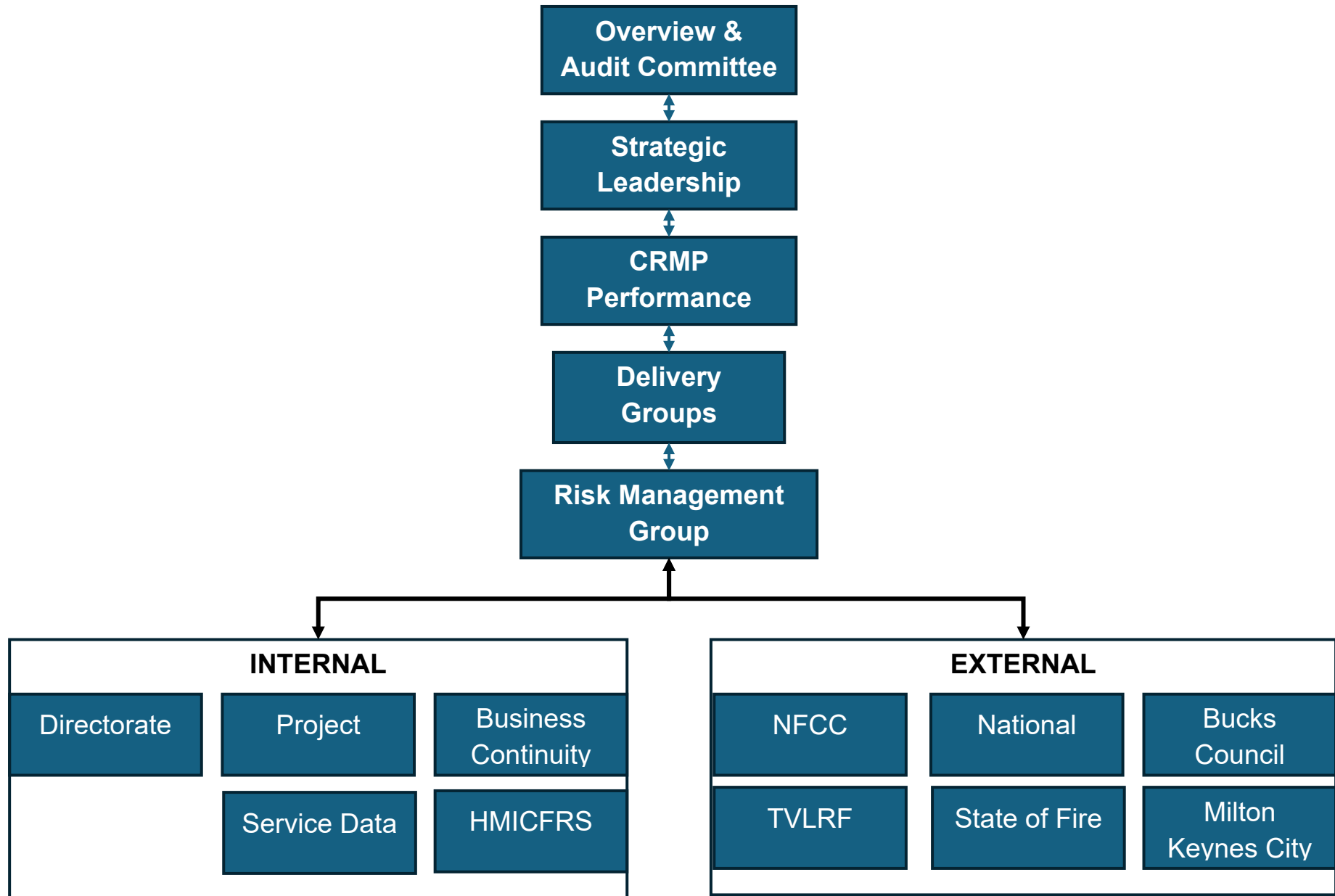
The next step for risk escalation, after the delivery groups, is to the CRMP Performance Board, This board oversees the corporate risk register, which has the highest priority risks that could have the biggest impacts on the organisation and its ability to meet strategic objectives, if not properly addressed.

Finally, the final internal step in the risk management process is to present risk at the Strategic Leadership Board.

This process is constant and by utilising this approach, the Service looks to address risk in all corners of the organisation.

Risk is presented to the Buckinghamshire and Milton Keynes Fire Authority at the Audit and Overview Committee. This ensures full transparency of the risks and shows to external bodies that the organisation is always looking at risk and taking risk management seriously.

Risk Management Flow Diagram – This shows how risk is discussed and fed up and down the organisation. These different boxes represent a different group in the organisation. These groups sit at different levels, with the groups on the right being the highest levels of escalation internally.



Risk Registers

Internal


Internally, risks are recorded and updated on the internal risk register template above. It suffices in helping to keep track of risks and recording any updates on them.

To support effective risk management and ensure a consistent approach across all identified risks, the fire and rescue service has developed a standardized template for its risk registers.

| Risk ID | Date Raised | Risk Title, Description & impact | Risk status | Owner | Untreated Score | Current Mitigations | Current Score - Likelihood x severity | Trend | Future Mitigations | Target Score | Corporate Risk |
|------------------------------|-------------|---|-------------|-------|-----------------|--|---|-------|---|---|----------------------|
| Each risk should have an ID. | | A brief description of the risk and the impact/consequences it would have | 4T's | | | What are we doing now about the risk that is tangible? | 3*4 = 12 What is the new risk score from the tangible mitigations we are taking? | | What are we planning to do about the risk, but isn't currently active? Including timescales and owner | What is the risk score once planned actions are in place? | Yes/No Number |

External

When it comes to presenting and reporting to stakeholders, another risk register template is used to make it clearer and easier to discuss. An example of the template is below:

| Risk No | CR1.0 | Risk | Workforce Availability / Stability | | | | | |
|--|---|--------|------------------------------------|---------------------------|--------|-----------------|-----------------------|---|
| Lead Member | Lead Member for Service Delivery, Protection & Collaboration | | Strategic Owner | Deputy Chief Fire Officer | | Delivery Group: | People Delivery Group | |
| Risk Description Inc impact | 1/ Staff inability or reduced ability to work due to disruption caused by factors such as Pandemic Flu, fuel supply issues, industrial action etc. 2/Impact of employment market conditions on attraction of new staff, retention of existing staff, and overall workforce stability (specifically the ratio of experienced / competent staff to inexperienced staff / staff in development. 3/ Simultaneous loss of Principal Officers / Strategic Leadership Team members. This is a composite risk more detailed evaluations of individual risk components are contained in Directorate Risk Registers. | | | | | | | |
| Risk Scores | Untreated | 4x3=12 | Current | 4x2=8 | Target | 3x2=6 | Direction |  |
| Risk Mitigation in place <i>How do these link back to mitigate the risk description??</i> | <ul style="list-style-type: none">• Business continuity plans in place & uploaded to Resilience Direct.• Succession Plans in place for key leadership and management personnel.• Contingency arrangements in place to mitigate risks to Principal Officer operational rota capacity.• Peer review of the business continuity arrangements | | | | | | | |
| Mitigating Actions | | | | | | | | |
| Action | | | Owner | Deadline | Status | Update | | |
| | | | | | | | | |
| | | | | | | | | |
| Latest update | November 2024 Firefighter Apprenticeship recruitment is due to go live in January 2025 for a September 2025 start date. Positive action and Have a Go days are factored into the plan. | | | | | | | |

Training & Development

Basic risk awareness should be incorporated into all training and development programmes across the organisation. This ensures that staff at every level understand the importance of identifying and managing risks related to finance, reputation, legal obligations, service delivery, and strategic objectives. A shared understanding of corporate risk principles promotes consistency, improves accountability, and supports a proactive risk culture.

Targeted risk management training must be provided to individuals who act as risk owners or hold leadership roles. These individuals are responsible for overseeing specific risk areas, implementing mitigations, and reporting on risk status. Their training should include advanced risk assessment techniques, risk appetite and tolerance frameworks, governance structures, and the integration of risk into business planning and performance monitoring. By equipping leaders and risk owners with the necessary skills and knowledge, the service strengthens its ability to manage uncertainty, deliver value, and achieve its strategic goals.

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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 5 November 2025

Report title: Corporate Risk Management

Lead Member: Councillor Robin Stuchbury, Health, Safety and Corporate Risk

Report sponsor: Anne-Marie Carter, Head of Service Improvement

Author and contact: Anne-Marie Carter, Head of Service Improvement

Action: Decision

Recommendations: That the status of identified corporate risks at Appendix 1 be reviewed and approved.

Executive summary:

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 Leadership Board (SLB) because of their magnitude, proximity or because the treatments and controls require significant development.

Officers draw on a range of sources to assist with the identification and evaluation of corporate risks. For example, membership of the Thames Valley Local Resilience Forum (TVLRF)'s Strategic Coordinating Group (SCG) facilitates active monitoring of a range of risks with the potential for impacts on local communities and services.

The Corporate Risk Register was last reviewed by the Strategic Leadership Board at its 13 October 2025 meeting and, prior to that, at the Delivery Groups' meetings, where Directorate Risk Registers (DRR) were reviewed. No risks were recommended for escalation from the DRR to the CRMP Performance Board for inclusion in the Corporate Risk Register.

There has been one change to the risk score for Financial Stability since Members last reviewed the Corporate Risk Register at the 16 July 2025 Overview and Audit Committee meeting.

- **Financial Stability** – The Fair Funding Review 2.0 was published for consultation on 20 June. Although detailed figures for individual services won't be published until the Provisional Local Government Finance Settlement in December, modelling produced by two external providers indicates a significant fall in future funding for the Service. Taking the midpoint of the two funding models (and the expenditure profile in the

Medium-Term Financial Plan approved by the Fire Authority in February 2025) indicates the Service's revenue reserves could be exhausted by 2028-29 if no mitigating action was taken.

Furthermore, CPI continues to remain above the 2% target, with the June 2025 figure being 3.6%. In August, the Government accepted the recommendation to increase pay by 4.2% for all police ranks up to chief superintendents. These two factors are likely to put upwards pressure on future pay settlements for fire and rescue services.

Given the potential impact of the Fair Funding Review 2.0 and the lateness of the provisional allocation figures, the risk score has been increased accordingly

All other risks scores remain unchanged.

The current distribution of corporate risks relative to probability and potential impact is shown at Appendix 1 alongside detailed assessments of identified corporate risks in the Corporate Risk Register.

This paper sits alongside an updated Corporate Risk Framework being presented today.

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.

The risk associated with financial stability is as detailed in the report and risk register.

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.

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 Appendix 3. Within the role description of a Lead Member is a requirement 'to attend the Overview and Audit Committee, at its request, in connection with any issues associated with the portfolio which is the subject of scrutiny'.

Privacy and security implications:

None directly arising from the presentation of this report. However, potential risks to privacy and security together with mitigating actions are captured within applicable risk evaluations

Duty to collaborate:

The potential to share corporate risk intelligence with neighbouring fire and rescue services and other relevant agencies will be considered. Buckinghamshire and Milton Keynes Fire Authority 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 implications:

Development of the framework does not impact directly on the legal compliance to health and safety, however if risks are not appropriately identified or evaluated then this may present Health and Safety risks.

Environmental implications:

None directly arising from the presentation of this report. However, potential environmental implications together with mitigating actions are captured within applicable risk evaluations.

Equality, diversity, and inclusion implications:

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 HR Risk Register. Equality Impact Assessments are undertaken on strategies, change, procedures and projects.

Consultation and communication:

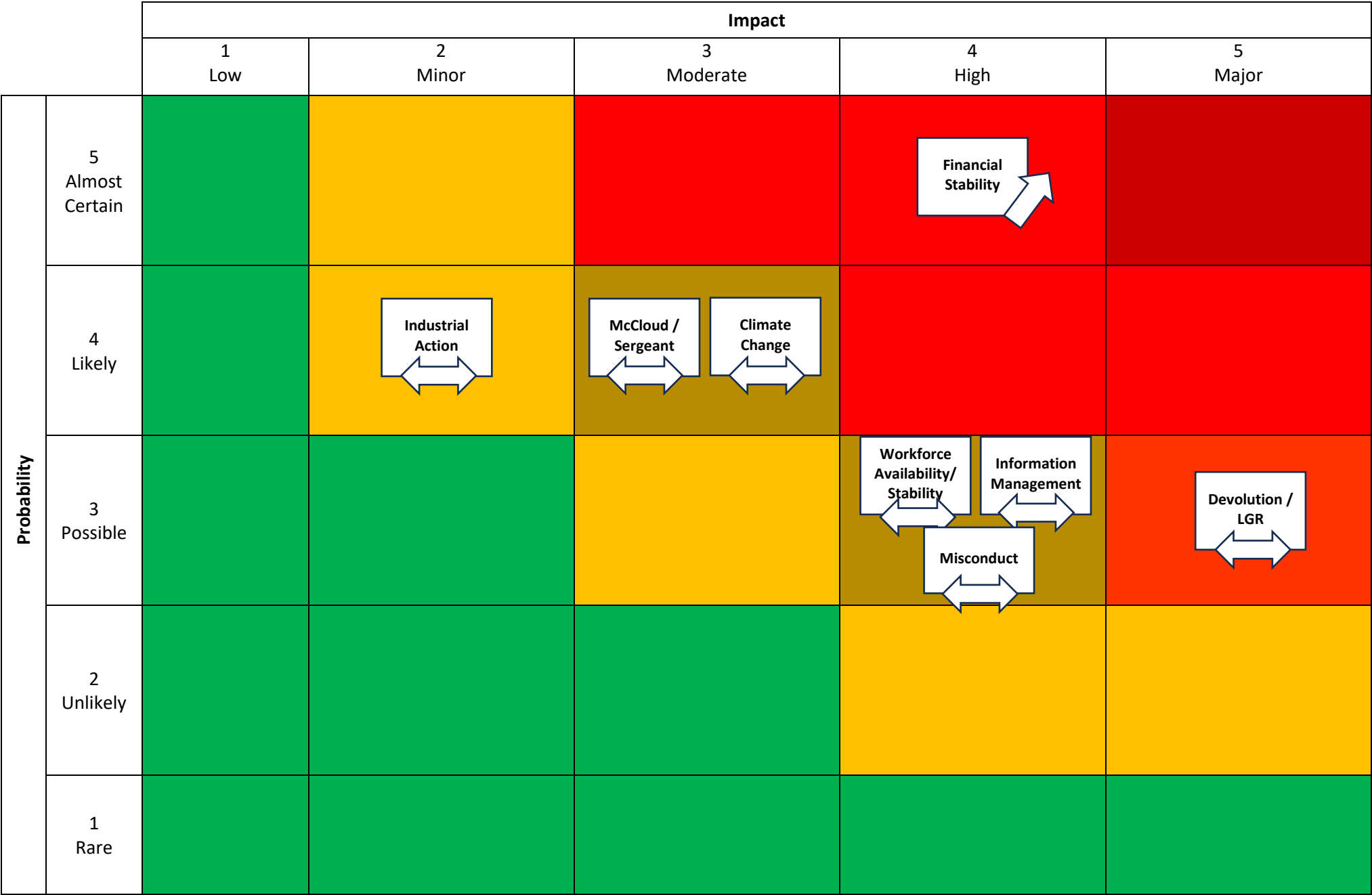
Senior managers and principal officers are key stakeholders in the development of the corporate risk management framework and have an active role in this at every stage as well as in ongoing identification, evaluation and monitoring of corporate risks. The Lead Member for Health, Safety and Corporate Risk is also be involved in the development of the framework with particular responsibility for determining the reporting arrangements for the Authority.

Background papers:

The current Corporate Risk Management Policy was approved on 24 March 2021 at the Executive Committee: [\(Public Pack\)Agenda Document for BMKFA Executive Committee, 24/03/2021 10:00](#)

Authority Members were last updated on the status of the Authority’s Corporate Risks at the Overview and Audit Committee on 16 July 2025: [\(Public Pack\)Agenda Document for BMKFA Overview & Audit Committee, 16/07/2025 10:00](#)

| Appendix | Title | Protective Marking |
|----------|-------------------------------|--------------------|
| 1 | Corporate Risk Map & Register | |



1) Workforce Availability/Stability

Risk Owners: Lead Member for Service Delivery, Protection & Collaboration & Deputy Chief Fire Officer

Delivery Group: People

| Risk Description | Consequences if Untreated Risk Occurs | Risk Score | | | Risk Mitigation | Updates |
|--|---|------------|---|----|---|---|
| | | P | I | T | | |
| <p>Workforce Availability / Stability:</p> <p>1/ Staff inability or reduced ability to work due to disruption caused by factors such as Pandemic Flu, fuel supply issues, industrial action etc.</p> <p>2/Impact of employment market conditions on attraction of new staff, retention of existing staff, and overall workforce stability (specifically the ratio of experienced / competent staff to inexperienced staff / staff in development.</p> <p>3/ Simultaneous loss of Principal Officers / Senior Management Team members.</p> <p>This is a composite risk more detailed evaluations of individual risk components are contained in Directorate Risk Registers.</p> | <p>Potential detrimental effects on service delivery to the community and the Service's reputation.</p> <p>Failure to discharge statutory duties.</p> <p>Loss of critical knowledge / skills / capacity / competency levels.</p> <p>Disruption to integrity and continuity of the incident command structure and / or Service strategic leadership structure.</p> | 3 | 4 | 12 | <ul style="list-style-type: none"> Business continuity plans in place & uploaded to Resilience Direct. Succession Plans in place for key personnel. Contingency arrangements in place to mitigate risks to Principal Officer operational rota capacity. Training Needs Assessment process Wider range of contracts offering more flexible ways of working A variety of approaches are being adopted to replenish the workforce. Workforce planning data is regularly reviewed by People Delivery Group. Analysis of feedback from staff leaver exit interviews. Key performance measure for "time to hire" for all roles now monitored at directorate level. | <p>16 June 2025 SLB Wholetime headcount remains within planning assumptions and targeted recruitment for on-call fire stations scheduled from September 2025. Key performance measure for "time to hire" for all roles now monitored at directorate level. Regular workforce planning updates provided to Performance Board</p> <p>19 August 2025 CRMP Performance Board No further change</p> <p>23 September 2025 CRMP Performance Board Wholetime recruitment plans are continually being reviewed to find a balance between the headcount reducing to be more in line with budgeted establishment (301) through leavers and retirements and recruiting in time to ensure numbers don't reduce to a position where it is impacting resourcing. People KPIs and Workforce planning, are providing the workforce information which enables the People team to pick up on trends earlier and start the intervention work sooner. We are also now starting to see where data correlates across the organisation, e.g absence levels and bank usage.</p> <p>Reward and Recognition / Market Value / Attractiveness: Additional resource to support project started in role 28th July 2025. Work commenced on reviewing existing allowances already in place across service. Project manager assigned and working with senior sponsors on key deliverables. 3 milestones identified: 1. Support Staff pay scales review, 2. Allowances Framework, 3. Reward and Recognition Framework. Comms / Staff Engagement /</p> |

| | | | | | | |
|--|--|--|--|--|--|--|
| | | | | | | Procedure and Policy updates are all part of implementation. Director Vlog published to update staff on project. PID and first highlight report presented to People Delivery Group in September. Work is almost complete on new Support Staff Pay scales. Allowances will be looked at after Pay scale work is complete. Reporting and approval of new pay scales will begin in October. |
|--|--|--|--|--|--|--|

2) Industrial action

Risk Owners: Lead Member for Service Delivery, Protection & Collaboration & Deputy Chief Fire Officer

Delivery Group: Service

| Risk Description | Consequences if Untreated Risk Occurs | Risk Score | | | Risk Mitigation | Updates |
|---|--|------------|---|---|--|---|
| | | P | I | T | | |
| <p>Disruption to key Service functions due to industrial action (including third party industrial action) potentially leading to reduced staff availability and / or diversion of resources to help partner services maintain continuity of service.</p> | <p>Detrimental effects on service delivery to the community and the Service's reputation.</p> <p>Increased risk to the public (including life and property), economy and the environment due to inadequate or insufficient response to emergency incidents.</p> <p>Failure to discharge statutory target duties.</p> <p>Disruption to service delivery and support functions due to loss of capacity.</p> <p>Delay to implementation of Service plans and projects due to loss of capacity</p> | 4 | 2 | 8 | <ul style="list-style-type: none"> Business continuity plans in place & uploaded to Resilience Direct. Bank System Wider range of contracts offering more flexible ways of working Flexible and hybrid working procedures. Remote working technologies. Regular communication with staff, rep bodies and, where appropriate, third party organisations. Thames Valley Resilience contracts now in place for Fire Control and operational response, in the event of Industrial Action. | <p>22 April 2025 CRMP Performance Board An update was provided on industrial action and contingency planning, noting a slight delay due to legal reviews; while not currently active, the issue remains on the corporate register, with a review of its position expected next month depending on progress.</p> <p>20 May 2025 CRMP Performance Board Members of the FBU voted to accept the National Employers' pay offer, which includes an increase of 3.2 per cent on basic pay and CPD payments, removal of the 'trainee' rate of pay and updating of notice periods to a minimum of four weeks. The National Joint Council for Fire and Rescue will formalise agreement and the new pay rates come into effect from 1 July.</p> <p>16 June 2025 SLB Thames Valley Resilience contracts now in place for Fire Control and operational response, in the event of Industrial Action, thus removing any reliance on requests for military support.</p> <p>19 August 2025 CRMP Performance Board As per June CRMP update</p> <p>23 September 2025 CRMP Performance Board Following contract commencement, joint planning across Thames Valley Services is underway to ensure coordinated preparedness and assurance arrangements are in place. Regular progress updates will be provided to SROs.</p> |

3) Financial Sustainability

Risk Owners: Lead Member for Finance and Assets, Information Security & IT & Director Finance & Assets

Delivery Group: Finance & Assets

| Risk Description | Consequences if Untreated Risk Occurs | Risk Score | | | Risk Mitigation | Updates |
|---------------------------------|--|------------|--------|---------|---|--|
| | | P | I | T | | |
| Financial Sustainability | <p>The Medium-Term Financial Plan (MTFP) factors in several assumptions when forecasting the financial position.</p> <p>Future costs are significantly affected by the level of pay awards (which for most staff are determined nationally), general price inflation and changes to employer pension contributions.</p> <p>Future funding levels are affected by council tax referendum limits, growth in council tax and business rate bases, the level of general government funding and specific grants.</p> <p>If a number of these areas are significantly worse than forecast there is a risk the Authority will not meet its commitment to the – CRMP 2025-2030 and that a fundamental re-think of service provision would be required.</p> | 3 5 | 3 4 | 9 20 | <p>Proactive management of the MTFP is in force and is very closely aligned to workforce planning.</p> <p>As part of the budget setting process, Officers will seek to identify savings opportunities to address potential future cost pressures.</p> <p>A risk-assessed General Fund reserve of £2m (circa five per cent of the net budget requirement) is held to cover a range of potential financial risks. In addition, earmarked reserves are held to fund specific anticipated future costs.</p> | <p>16 June 2025 SLB</p> <p>The Spending Review 2025 was announced and published on 11 June 2025. Although this sets out departmental expenditure limits through to 2029-30 (with the caveat budgets for 2028-29 and 2029-30 will be reviewed at the next SR in 2027) there is no detail as to how this will specifically impact the fire sector. The Government reconfirmed its commitment to “multi-year allocations and moving to a more up-to-date assessment of each council’s needs and resources through the upcoming 2026-27 Local Government Finance Settlement (LGFS)”</p> <p>The provisional LGFS is expected to be announced in December 2025, although as consultation on the needs and resources assessment methodology is expected to be published in June/July 2025.</p> <p>19 August 2025 CRMP Performance Board</p> <p>The Fair Funding Review 2.0 was published for consultation on 20 June 2025 (this being the consultation on the needs and resources assessment methodology referred to in the 16 June update). Although detailed figures for individual services won’t be published until the Provisional Local Government Finance Settlement in December, modelling produced by two external providers indicates a significant fall in future funding for the Service. Taking the midpoint of the two funding models (and the expenditure profile in the Medium-Term Financial Plan approved by the Fire Authority in February 2025) indicates the Service’s revenue reserves could be exhausted by 2028-29 if no mitigating action was taken.</p> <p>Furthermore, CPI continues to remain above the 2% target, with the June 2025 figure being 3.6%. In August, the Government accepted the recommendation to increase pay by 4.2% for all police</p> |

| | | | | | |
|--|--|--|--|--|---|
| | | | | | <p>ranks up to chief superintendents. These two factors are likely to put upwards pressure on future pay settlements for fire and rescue services.</p> <p>23 September 2025 CRMP Performance Board On 3 September 2025, the Chancellor confirmed that the date of the Budget will be 26 November 2025. This is likely to mean that the Provisional Settlement announcement will be near to the end of December. Given the potential impact of the Fair Funding Review 2.0 and the lateness of the provisional allocation figures, the risk score has been updated accordingly.</p> |
|--|--|--|--|--|---|

4) Information Management

Risk Owners: Lead Member for Finance and Assets, Information Security & IT & Senior Information Risk Owner (SIRO) Director Legal & Governance

Delivery Group: N/A

| Risk Description | Consequences if Untreated Risk Occurs | Risk Score | | | Risk Mitigation | Updates |
|---|--|------------|---|----|--|--|
| | | P | I | T | | |
| <p>Information Management* / 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> | <ul style="list-style-type: none"> Inability to access/use the 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>*Information management is concerned with the acquisition, custodianship and the distribution of information to those who need it, and its ultimate disposition through archiving or deletion. Information security is the practice of protecting information by mitigating risks such as unauthorised access and its unlawful use, disclosure, disruption, deletion and corruption. As more and more information is held electronically risks have become systems, as well as process and people based and are therefore vulnerable to cyber-attacks.</p> | 3 | 4 | 12 | <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 (IAOs) '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"> 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. <p>5. Training:</p> <p>The biennial "Responsible for Information" training supplemented by the National Cyber Security Centre's e-learning package 'Top Tips for Staff' which has been built into the Heat training platform as a mandatory biennial package.</p> | <p>22 May CRMP Performance Board</p> <p>Digital data storage to be monitored as a corporate KPI</p> <p>16 June Strategic Leadership Board</p> <p>Since 1 January 2025 the size of electronic storage on station based drives has reduced by 33%; and the number of folders by 35%</p> <p>19 August 2025 CRMP Performance Board</p> <p>No further change</p> <p>23 September 2025 CRMP Performance Board</p> <p>ICT continues to address remediation tasks arising from penetration testing and is actively. The NCSC Cyber Assessment Framework 4.0 was released on 6 August 2025 which ICT continues to align with.</p> <p>With Buckinghamshire Council withdrawing from the DPO arrangements, discussions with RBFA for DPO provision from within existing budgets</p> |

5) McCloud / Sargeant

Risk Owners: Lead Member for Finance and Assets, Information Security & IT & Director Finance & Assets

Delivery Group: Finance & Assets

| Risk Description | Consequences if Untreated Risk Occurs | Risk Score | | | Risk Mitigation | Updates |
|--|--|------------|---|-----------|--|--|
| | | P | I | T | | |
| Court of Appeal ruling on the McCloud / Sargeant cases: potential impact on staff retirement profile, resourcing to implement required changes and financial impacts thereof. | <p>Failure to discharge statutory duties.</p> <p>Failure to comply with legal requirements.</p> <p>Unknown / unquantified budgetary impacts.</p> | 4 | 3 | 12 | <ul style="list-style-type: none"> Potential impacts on costs are factored into future Medium-Term Financial Planning process. Recruitment of dedicated specialist resource to evaluate requirements arising from the Court of Appeal ruling and implement necessary administrative changes. | <p>16 June 2025 SLB Following recent discussions with the Service's pension administrator, the Annual Benefit Statements (ABS) that are outstanding for most active members are expected to be produced by the end of June. However, there are a number of cases that are more complex and require additional work. For these members, the statements will not be available by the end of June. The pension administrator will contact these individuals directly to provide a more accurate timeframe for completion.</p> <p>19 August 2025 CRMP Performance Board No further change</p> <p>23 September 2025 CRMP Performance Board <i>Annual Benefit Statement – Remedial Service Statement (ABS-RSS)</i> The majority of the 2025 ABS-RSS documents were successfully produced and issued to members by the August deadline. However, due to the complexity of certain cases, five individuals have not yet received their statements. The pension administrator will be contacting these members directly to explain the delay and provide further information.</p> <p>To prevent any impact on retirement planning, we can request a retirement estimate for any member intending to retire within the next 12 months. This will enable them to make informed decisions while their ABS-RSS is being finalised.</p> |

6) Climate Change

Risk Owners: Lead Member for Finance and Assets, Information Security & IT & Director Finance & Assets

Delivery Group: Finance & Assets, Delivery

| Risk Description | Consequences if Untreated Risk Occurs | Risk Score | | | Risk Mitigation | Updates |
|---|---|------------|---|----|--|--|
| | | P | I | T | | |
| <p>Increased risk of wildfires, flooding, gales and altered hydrology due to effects of climate change. UK Climate Change Risk Assessment 2022 (publishing.service.gov.uk)</p> | <p>Failure to protect people from the risks associated with climate change including potential damage to:</p> <ul style="list-style-type: none"> Infrastructure and local businesses Housing Agriculture Food production and distribution Forestry Heritage Sensitive environments BFRS premises (building fabric) Education CNI sites <p>Inability to effectively respond during extreme weather events.</p> | 4 | 3 | 12 | <p>Provision of National Operational Guidance programme which adapts to changing environment. Adoption of guidance as best practice across Thames Valley. Strategic gap analysis underway to identify and close gaps relative to national best practice.</p> <p>Provision of equipment and training to deal with wildfire, water rescue and flooding, and extreme weather events. Adverse weather procedure in place and business continuity plans for all sites. Research and development officer continues to identify new equipment and practice to mitigate emerging risks (e.g. new equipment to reduce risk involving fires with photovoltaics)</p> <p>Access to and provision of specialist tactical advisors through national resilience framework.</p> <p>Urban Search and Rescue team in-service equipped to deal with major building/infrastructure collapse.</p> <p>Specialist boat rescue capability situated in north and south of county. Both included on national asset register. All staff trained appropriately in working in flood water.</p> <p>Site-specific risk assessments and risk information for high risk sites – being expanded to include broader risks such as wildfire, water rescue and flooding and transport. Access to wildfire severity index and flood forecasting data to assist planning.</p> <p>Targeted national and local prevention messaging to mitigate risks at key points in the calendar (e.g.</p> | <p>16 June 2025 SLB Rescue boats delivered and now operational in service. 2 X bespoke Rural Firefighting Vehicles (RFVs) procured and in build. Now due in-Service early July 2025. Water Carriers remain on target for delivery in February 2026. 3 x Subject Matter Advisors (SMA) trained to ensure one per L2 rota. Additional equipment purchased to support SMA attendance at wildfire incidents.</p> <p>19 August 2025 CRMP Performance Board Due to build issues there is a delay to the RFV's now due Sept/Oct</p> <p>23 September 2025 CRMP Performance Board The first RFV is due to arrive wc 22nd September and the second is awaiting a decision on removing our wildfire unit from Chesham and sending the fogging unit up to Scotland to complete the conversion. this will mean a couple of weeks delay. SD focus in terms of operational response and resilience now shifts from summer pressures to winter preparedness. The two new rescue boats are available at NPA and Beaconsfield. SD and L&D are working to ensure those staff who have lapsed with Module two competence are booked in at earliest opportunity for revalidation. This is being monitored through SDG.</p> |

| | | | | | | |
|--|--|--|--|--|---|--|
| | | | | | <p>water safety summer/winter – Barbecues spring/summer – Chimneys – Autumn).</p> <p>Back-up power generators to protect emergency response sites from power outages. Regular building surveys from facilities team. Fleet replacement programme ongoing.</p> <p>Bunkered fuel stocks and establishing fleet of alternative fuel vehicles where appropriate to mitigate risk of fuel disruption.</p> <p>Engaged with NFCC to identify and prepare for longer term “fit for the future” considerations.</p> <p>Engaged in local resilience groups for flood management.</p> <p>Isotonic supplements and cool boxes added to appliance inventories.</p> <p>Wildfire response capability developed</p> | |
|--|--|--|--|--|---|--|

7) Misconduct / behaviours at odds with Service Values

Risk Owners: Lead Member for Service Delivery, Protection & Collaboration & Chief Fire Officer

Delivery Group: People

| Risk Description | Consequences if Untreated Risk Occurs | Risk Score | | | Risk Mitigation | Updates |
|--|--|------------|---|----|---|---|
| | | P | I | T | | |
| Risk of misconduct / behaviours at odds with Service Values on the part of individuals or groups in the employ of, or associated with, the Service and / or the Fire Authority. | <p>Harm to members of the public and / or Service personnel.</p> <p>Potential exposure to litigation and financial loss</p> <p>Reputational damage resulting in negative publicity locally / nationally leading to public loss of confidence in the Authority / Service.</p> <p>Staff / member loss of confidence in Authority and / or Service leadership / management.</p> | 3 | 4 | 12 | <ul style="list-style-type: none"> • Promise, Values and Behaviours in place. • Procedures reflect best practice – discipline, grievance, anti bullying and harassment, code of conduct, whistleblowing • All employees DBS checked • Support in place for staff – Safecall, Welfare Officer and Occupational Health and the allocation of a point of contact who is not part of the investigation. • Procedure for the public to raise concerns / complaints and reported on annually to the Members. • Annual staff survey. • KPI reporting of key people related measures to People Delivery Group. • Equality Impact Assessment procedure and template in place. Ongoing Training in place. Key focus when reports presented to governance meetings. • Ongoing engagement with the representative bodies • Analysis of feedback from staff leaver exit interviews. • Analysis of grievance / complaint procedure findings to identify recurring issues that could indicate systemic origins. | <p>16 June 2025 SLB HMICFRS areas for improvement complete. Peer review completed by Derbyshire FRS, 12 recommendations, 8 complete, 4 on target. Bystander training being rolled out across the organisation. An employment law specialist attended the leadership event to provide an update on changes in law relating to sexual harassment and employment rights. Further sessions planned for July on Civility. Sexual harassment update training for all staff being scoped and rolled out later this year. Training and toolkits in the people management processes to give staff the confidence to challenge unacceptable behaviour is in the annual delivery plan for 2025/26.</p> <p>19 August 2025 CRMP Performance Board No further change</p> <p>23 September 2025 CRMP Performance Board Standards of Behaviour action plan reviewed and updated fortnightly by PSI, Director or People, Head of People and ER Manager. Any gaps identified are being addressed.</p> <p>Capsticks review of key procedures commissioned, outcomes will include compliant, quality assured procedures, templates and toolkits in a range of people areas including managing performance and unacceptable behaviours</p> <p>Thrive Leadership Development Programme: - Funding for dedicated resource to design and deliver our People Manager Programme and Our</p> |

| | | | | | |
|--|--|--|--|--|---|
| | | | | | <p>Coaching and Mentoring proposition approved May Programme Board and joined the Service in July 2025.</p> <ul style="list-style-type: none">- PID and first highlight report presented to People Delivery Group in September.- Thrive Programme development design focuses on early intervention, feedback and landing difficult messages to support managers in 'how' they do this well.- Coaching conversations skill development built into Thrive Programme module pilot <p>Mentoring framework document produced as a support for mentoring relationships</p> <p>Leadership coaching engagement being scoped</p> <p>Sexual Harassment Training being rolled out across the service and mandatory for all staff.</p> <p>Peer review completed by Derbyshire FRS, 12 recommendations, 8 complete, 4 on target.</p> |
|--|--|--|--|--|---|

8) Devolution/ Local Government Reorganisation

Risk Owners: Lead Member for Service Delivery, Protection & Collaboration & Chief Fire Officer

Delivery Group: N/A

| Risk Description | Consequences if Untreated Risk Occurs | Risk Score | | | Risk Mitigation | Updates |
|--|--|------------|---|----|-------------------------------------|---|
| | | P | I | T | | |
| English Devolution White Paper, December 2024 | <p>The Authority as a key stakeholder in the potential range of future scenarios for realignment is not fully considered or understood by decision making bodies, potentially jeopardising the financial stability and safe operations of the current service.</p> <p>Anticipated benefits from long term resource investments in Thames Valley Collaboration initiatives over the last ... years, aligned to current PCC boundaries, are not realised</p> | 3 | 5 | 15 | Engagement with MPs and councillors | <p>22 April 2025 CRMP Performance Board Emerging developments in Oxfordshire and West Berkshire, where proposals for a new unitary authority—Ridgeway Council—could lead to governance changes, including a possible shift towards a combined fire authority model.</p> <p>16 June 2025 SLB Should a Ridgeway Council be established it a) would straddle the current footprints of 2 FRAs (Oxon Council and Royal Berkshire) requiring a combined FRA to replace the Oxon Council FRA or a reduced Oxon Council FRA and an expanded Royal Berkshire FRA and b) be the unitary authority in which the TVFCS control room is situated and potentially within a new Oxon combined FRA or an expanded RBFRA</p> <p>19 August 2025 CRMP Performance Board No further change</p> <p>23 September 2025 CRMP Performance Board LGR Operational date for approved option: 1 April 2028.</p> <p>Three competing final bids must be submitted to MHCLG by 28 November 2025. Options 2 and 3 will impact on Oxon FRA and Royal Berkshire FRA and TVFCS:</p> <ol style="list-style-type: none"> 1. A single unitary council covering the current county council boundary. 2. Two unitaries. One includes all of the current districts of Vale of White Horse, South Oxfordshire and West Berkshire ('Ridgeway'). The second unitary consists of all of the current districts of West Oxfordshire and Cherwell, along with Oxford City. |

| | | | | | |
|--|--|--|--|--|--|
| | | | | | <div>3. Three unitaries. One covering Oxford City, but with expanded boundaries from the current city council. A second includes most of the current districts of Vale of White Horse, South Oxfordshire and West Berkshire ('Ridgeway'). A third council would include most of the current districts of West Oxfordshire and Cherwell.</div> <div>Devo There is no public domain information available about the mooted MKCC strategic authority proposal involving Bedford and Luton councils and when future bids will be accepted by MHCLG.</div> |
|--|--|--|--|--|--|

Risk Matrix

| | | | Impact Score | | | | |
|------------------|---|----------------|--------------|-------|----------|------|-------|
| | | | 1 | 2 | 3 | 4 | 5 |
| | | | Low | Minor | Moderate | High | Major |
| Likelihood score | 5 | Almost Certain | 5 | 10 | 15 | 20 | 25 |
| | 4 | Likely | 4 | 8 | 12 | 16 | 20 |
| | 3 | Possible | 3 | 6 | 9 | 12 | 15 |
| | 2 | Unlikely | 2 | 4 | 6 | 8 | 10 |
| | 1 | Rare | 1 | 2 | 3 | 4 | 5 |

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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 5 November 2025

Report title: Draft Annual Audit Report - Year-ended 31 March 2025

Lead Member: Councillor N Hussain - Lead Member for Finance and Assets,
Information Security, IT

Report sponsor: Mark Hemming, Director of Finance & Assets

Author and contact: Richard Walton – Director – KPMG Richard.Walton@KPMG.co.uk

Action: Noting.

Recommendations: That the content of the report be noted.

Executive summary:

The purpose of this report is to provide a summary of the findings and key issues arising from the 2024/25 audit. The report contains an executive summary, results & findings from the work completed on audit of the financial statements and value for money.

This report has been prepared in line with the requirements set out in the Code of Audit Practice published by the National Audit Office (the 'Code of Audit Practice') and is required to be published no later than 30 November of each year. The report covers interim findings for audit year 2024/25 as the audit is still ongoing.

Financial implications:

No direct impact.

Risk management:

The results of the audit give reassurance regarding entries in the accounts and value for money arrangements.

Legal implications:

The value for money element of the report highlights how the Authority secures value for money in its use of resources.

Privacy and security implications:

No direct impact.

Duty to collaborate:

No direct impact.

Health and safety implications:

No direct impact.

Environmental implications:

No direct impact.

Equality, diversity, and inclusion implications:

No direct impact.

Consultation and communication:

No direct impact.

Background papers:

None

| Appendix | Title | Protective Marking |
|----------|-----------------------------------|--------------------|
| 1 | Draft Annual Audit Report 2024/25 | |



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

Year-ended 31 March 2025

—

5 November 2025

Contents



DRAFT

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| b) Governance | |
| c) Improving economy, efficiency and effectiveness | |

Our audit report will be made solely to the members of Buckinghamshire and Milton Keynes Fire Authority (the Authority), as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state to the members of the Authority, as a body, those matters we are required to state to them in an auditor's 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 Authority and the members of Authority, as a body, for our audit work, for our auditor's report, for this Auditor's Annual Report, or for the opinions we have formed.

External auditors do not act as a substitute for the Authority'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.



01

Executive Summary



Executive Summary

DRAFT

Purpose of the Auditor’s Annual Report

This Auditor’s Annual Report provides a summary of the findings and key issues arising from our 2024-25 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 (the ‘Code of Audit Practice’) 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 (the Act). 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 accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting 2024/25 (‘the CIPFA 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 the 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 any 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 and other information | The Code of Audit Practice requires us to issue the Auditor’s Annual Report no later than 30 November of each year. In order for us to comply with this requirement, we have issued this Auditor’s Annual Report prior to the completion of our work in relation to the financial statements and other information. Consequently, we have not reached our conclusions in respect of these areas. |
| Value for money | 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 7. |
| Whole of Government Accounts | We are required to perform procedures and report to the National Audit Office in respect of the Authority’s consolidation return to HM Treasury in order to prepare the Whole of Government Accounts. As the National Audit Office has not yet informed us that we are not required to perform any further procedures, we are unable to confirm that we have concluded our work in this area. |
| Other powers | See overleaf. Note that, as we are still performing our procedures in relation to the financial statements, we may choose to exercise our other powers in relation to the 2024-25 audit in the future. |



Executive Summary

DRAFT

There are several actions we can take as part of our wider powers under the 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.

As at the date of this report, 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.

As at the date of this report, we have not applied to the courts.

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 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 this report.

As at the date of this report, we made no recommendations under Schedule 7 of the Act.

As at the date of this report, we have not raised any 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.

As at the date of this report, we have not issued an advisory notice.

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 Overview & Audit Committee. The Authority is not required to take any action to these, however it is good practice to do so and we have included any responses that the Authority has given us.

02

Value for Money

Value for Money

DRAFT

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 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 do not act as a substitute for the Authority’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. We are also not required to consider whether all aspects of the Authority’s arrangements are operating effectively, or whether 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.

Summary of findings

Our work in relation to value for money is complete.

| | Financial sustainability | Governance | Improving economy, efficiency and effectiveness |
|---|---------------------------------|--|--|
| Commentary page reference | 9 – 10 | 11 | 12 – 13 |
| Identified risks of significant weakness? | ✗ No | ✗ No | ✗ No |
| Actual significant weakness identified? | ✗ No | ✗ No | ✗ No |
| 2023-24 Findings | No significant risks identified | Risk of significant weakness noted but did not materialise into significant weakness | Risk of significant weakness noted but did not materialise into significant weakness |
| Direction of travel | ↔ | ↗ | ↗ |

Value for Money

DRAFT

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 and demand

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.

At the same time, Fire Authorities are seeing continued pressure from increased demand. This includes weather-related events, where dry conditions cause an increased number of wildfires, and severe floods increase in number.

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. The Inspectorate continues to focus on professional standards as part of their routine inspections.

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 received positive feedback from its regulator and has been stood down from enhanced oversight. This is on account of improvements made following an adverse inspectorate outcome in a prior period.

The Authority has worked hard to increase its whole-time (i.e. not volunteer) headcount and has exceeded its target of 300, giving the authority greater ability to respond to incidents in a robust manner.

The Authority has benefitted from several successful year-end outturns. In particular, the Authority has experienced significant returns from having invested surplus cash. The returns, both from these investments and more broadly, has allowed the Authority make greater investment in services.

In particular, the Authority has been able to invest in fleet without resorting to borrowing. Looking forward, the Authority is now considering how to invest in premises, in particular the fire station at High Wycombe which is falling into disrepair.

The Authority is not significantly impacted by planned reorganisation of local government due to a lack of significant changes planned in Buckinghamshire. However, the authority is expecting to have funding withdrawn as part of the national funding review and is considering its options on how to remain financially sustainable in the future.

Financial Sustainability

DRAFT

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

The Authority was able to set a balanced budget for 2024/25. The Authority prepared its budget by taking its 2023/24 position, and updating for inflation, pay rises, and known changes to costs (for instance the authority might decide to make a decision to invest in the services provided). The largest cost for the Authority is in staff, and therefore the staff budget is based on the establishment list held by HR, adjusted for any approved changes to salary and headcount. This budget setting process is typical for local authorities.

The Authority, as with all local authorities, is under financial pressure however it did not experience significant difficulty in setting its financial plan. The Authority benefits from a reasonable balance of financial reserves, which are broadly earmarked for specific purposes such as mitigating financial risks. Notable, the Authority does not need to borrow to finance its capital plan because the Authority, over several years, has been able to set aside funds to purchase capital assets such as fire appliances.

As with many authorities, the impact of worsening economic conditions (such as inflation, pay demands, and the impact of tax increases) as well as planned reforms to local government funding means that the Authority will be subject to heightened financial pressures in the future. To mitigate this, the Authority has shifted to a “zero based” budgeting approach for 2025/26, the budget for which was planned during the latter part of 2024/25.

A zero based budget requires additional management effort due to the work required to establish what the essential costs to run the Authority are. However, zero based budgets can bring benefits by effectively stripping out inefficiencies and unnecessary costs, making it a reasonable response to the financial pressures faced by the Authority.

Savings

As with all local authorities, the Authority has had to implement a savings plan in order to achieve a balanced budget. For the Authority, it set itself a target of identifying savings equal to 2% of the non-pay budget (with no planned savings for the pay budget). Actual savings of 2.2% were achieved.

The Authority has, in recent years, experienced resourcing pressures due to there being an insufficient number of whole-time (i.e. non volunteer) firefighters. Therefore, the Authority has prioritised investment in recruitment, meaning that savings were focused on non-staff costs. This is consistent with the Authority’s strategic objective of ensuring a whole-time establishment of 300 firefighters.

Financial Sustainability

DRAFT

Financial performance

The Authority's financial performance is set out on the right. As can be seen, the Authority experienced a significant favourable performance against budget on account of c. £1m. This was driven by two factors:

- As noted, the Authority has been investing in whole-time headcount over the course of 2024-25. As the Authority still needs to attend fires and other calls, it has previously been utilising bank staff and overtime to ensure it can meet demand. As more staff are hired, it has been possible to reduce use of sustained bank and overtime costs. Consequently, a saving was generated.
- Like other local authorities, the Authority invests surplus cash not required for operational purposes. The Authority does this primarily through deposits with reputable financial institutions and other authorities, and the Authority is advised by treasury advisors to assist in making appropriate and prudent use of its funds. Economic conditions, and effective investing by the Authority in particular has allowed the Authority to generate a substantial return on its funds, which have been set aside to meet costs that may arise in the future.

To assist in securing a positive financial outturn, the Authority has a robust approach to monitoring financial performance. As well as monitoring costs against budget, the Authority monitors a variety of operational KPIs which have a bearing on financial performance. These include bank staff cost, actual staff vs establishment, turnover, and absence (as high absence can drive an increase in agency costs or overtime for other permanent staff).

| Key financial and performance metrics: | 2024-25 | 2023-24 |
|--|---------|---------|
| Planned surplus/(deficit) | 0 | 0 |
| Actual surplus/(deficit) | 954k | 189k |
| Usable reserves | 14,908k | 13,140k |
| Year-end borrowings, excluding leases | 4,615k | 4,615k |
| Year-end cash and investments position | 26,721k | 18,069k |

Governance

DRAFT



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 Board members’ behaviour.

Risk management

The Authority has a reasonable approach to risk management. The Authority maintains a risk register which contains the features we would expect to see, including risk grading, actions, and tracking of risks over time. The Authority has identified a variety of risks reflecting ongoing sectoral issues meaning the risk register appropriately reflects ongoing sectoral developments. These include the impact of funding reform on financial sustainability and any impact from local government reorganisation at Milton Keynes City Council.

The Authority does also set a risk appetite, which allows the Authority to take on a greater degree of risk where it may result in better outcomes for service users, whilst also continuing to act in a prudent and balanced manner. Some authorities enhance their risk appetite by setting different risk appetite statements for different parts of their operations – for instance some authorities might wish to take a greater degree of financial risk if reserves are healthy whilst being more risk adverse in respect of service quality. A more granular risk appetite may help the Authority to make more targeted and significant investment decisions to improve services.

Decision making

The Authority’s decision making process is adequate and in line with our expectations. There is a range of committees considered proportionate to the size and complexity of the Authority. Decision making policy papers require officers to clearly set out the risks proposed by decisions in terms of both financial and operational risk. Notably, the Authority considers the equality and environmental impact of its decisions, ensuring that the Authority complies with the various statutory duties imposed on it.

One of the most significant decisions made by the Authority during the year was a decision to stop automatically attending the activation of automatic fire alarms. We noted that the papers submitted to the Authority meeting set out in detail the case for change and the outcome of consultations held with stakeholders. This meant that members had an adequate base of information with which to make their decision. It is not the role of External Audit to comment on the merit of any decisions made.

| | 2024-25 | 2023-24 |
|---|--|------------------------------------|
| Control deficiencies reported in the Annual Governance Statement | None | None |
| Head of Internal Audit Opinion | Reasonable Assurance | Reasonable Assurance |
| HM Inspectorate of Constabulary and Fire and Rescue Services rating | Under default phase of monitoring ‘Scan’ | Under enhanced monitoring ‘Engage’ |
| Local Government Ombudsman findings | None | None |

Improving economy, efficiency and effectiveness

DRAFT



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.

Savings plans

As with all authorities, the Authority has identified savings plans of 2.2% of the non-pay budget. This compares to 3.1% of the non-pay budget in 2023/24 and both are in excess of the 2% target saving. The Authority has decided not to identify savings in respect of the pay budget because of continued plans to invest in workforce and reach target establishment of 300 wholetime firefighters. Therefore, the focus on non-pay savings is appropriate and consistent with the Authority's business plan.

The Authority has been able to generate substantial savings through recruiting wholetime firefighters. This is because the Authority has been incurring significant sustained costs from overtime and bank staff where the target establishment had not been met. Consequently, the bulk of the positive financial performance, and improvements in the efficiency and economy of the service more broadly, has been achieved through investment in permanent headcount.

Operational performance

The Authority monitors its operational performance through a quarterly performance KPI dashboard. This gives a holistic view of the Authority's operations aligned to the Authority's four strategic priorities (Public Impact, Response, Great Place to Work, and Public Value), meaning it covers financial performance, quality, human resources, and risk. Each KPI is monitored monthly and is given a colour-grading, including highlighting metrics exceeding target so positive performance can be understood and learnt from.

In our Auditor's Annual Report for 2023-24, we reported that the KPI dashboard was not reported on a timely basis meaning the Authority was unable to take timely action to mitigate deteriorating performance. During 2024-25 performance was reported on a more timely basis.

Our review of the dashboard did not identify any indication of the Authority's operational performance significantly deteriorating.

Procurement

The Authority has implemented procurement arrangements to assist in ensuring compliance with procurement regulations and we have not identified any concerns in respect of procurement arrangements as part of our work. Tender waivers, where authority to bypass these procurement regulations, can be an indication that arrangements are ineffective. At the Authority, there was a singular new tender waiver for a small value during 2024-25 for a fire training simulator on the basis that there was only a single supplier of the required product (ordinarily three quotes would be required for spend of this magnitude).

The low number of waivers, and the low value as a proportion of overall expenditure is indicative of a positive compliance culture, and effort to secure efficient use of resources.

Improving economy, efficiency and effectiveness

DRAFT

Inspection outcomes

In our Auditor's Annual Report in the prior period, we identified a significant risk that value for money arrangements may be inadequate, but did not identify an actual weakness in arrangements. This was linked to the Authority's inspection outcome from HM Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS).

In 2023 HMICFRS moved the Authority into an enhanced monitoring process known as Engage. This was in response to serious causes of concern identified by HMICFRS in respect of a lack of improvements in equality, diversity and inclusion; and a lack of improvement in ensuring its teams can prioritise work according to risk. At the time, we did not identify a significant weakness in arrangements as we were satisfied that the Authority had an appropriate action plan and governance in place to ensure its successful implementation.

In January 2025, HMICFRS re-inspected the Authority and was able to close these causes of concern. That meant that, in March 2025, HMICFRS was able to move the Authority into its default phase of monitoring known as Scan. This evidenced that the Authority has satisfied the factors driving the adverse regulatory inspection and improved the quality of its services; and is now moving to a "business as usual" relationship with its regulator.

Estates

The Authority operates its services out of a range of fire stations located across Buckinghamshire and Milton Keynes. There is an ongoing programme of refurbishment and upgrade to these fire stations to ensure they continue to support the delivery of high-quality services.

As we reported in the 2023-24 Auditor's Annual Report, the Authority has identified that its fire station in High Wycombe is of a poor standard, and has been determined to be the poorest condition fire station across its portfolio as part of a stock condition exercise.

In response to this, the Authority is considering what options it has to improve the condition of the station. In the short term the Authority is considering minor refurbishment work in order to rectify the most significant deficiencies.

The Authority will need to consider its longer-term options to bring this station up to an adequate standard. This might include either a substantial refurbishment, or the replacement with a new fire station on the same or different site.

The Authority should ensure that it continues to monitor the condition of this fire station, and reports on options for rectification to members so they may make an informed decision on what path to take.

For the remainder of the estate, whilst no specific concerns in respect of estate quality were identified, the Authority continues to invest in its estate, with refurbishment work over drill towers being the main area of capital investment during 2024-25.





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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 5 November 2025

Report title: Annual Audit Progress Report

Lead Member: Councillor N Hussain - Lead Member for Finance and Assets,
Information Security, IT

Report sponsor: Mark Hemming, Director of Finance & Assets

Author and contact: Richard Walton – Director – KPMG Richard.Walton@KPMG.co.uk

Action: Noting.

Recommendations: That the content of the report be noted.

Executive summary:

This report from KPMG provides an external audit progress update for Buckinghamshire & Milton Keynes Fire Authority for the year ending 31 March 2025. It outlines the current status of the audit, noting substantial progress with some areas still pending, including pension valuations, leases, payroll, and disclosures. No significant control deficiencies or audit adjustments have been identified.

The report also discusses value-for-money assessments and details the "Reset and Recovery" framework for rebuilding audit assurance following prior disclaimed opinions. A pathway toward achieving unmodified audit opinions by 2027/28 is proposed, contingent on the Authority's support and audit evidence quality.

Financial implications:

No direct impact.

Risk management:

The results of the audit give reassurance regarding entries in the accounts and value for money arrangements.

Legal implications:

The value for money element of the report highlights how the Authority secures value for money in its use of resources.

Privacy and security implications:

No direct impact.

Duty to collaborate:

No direct impact.

Health and safety implications:

No direct impact.

Environmental implications:

No direct impact.

Equality, diversity, and inclusion implications:

No direct impact.

Consultation and communication:

No direct impact.

Background papers:

None

| Appendix | Title | Protective Marking |
|----------|------------------------------|--------------------|
| 1 | Annual Audit Progress Report | |

Buckinghamshire and Milton Keynes Fire Authority

Report to the Overview and Audit Committee

**External audit progress update for the year ending 31
March 2025**

5 November 2025

Introduction

To the Overview & Audit Committee of Buckinghamshire & Milton Keynes Fire Authority

We are pleased to have the opportunity to meet with you on 5 November 2025 to discuss our progress to date in respect of the audit of the financial statements of Buckinghamshire & Milton Keynes Fire Authority for the year ending 31 March 2025.

We anticipate issuing an initial view of our audit results for the February meeting of the Fire Authority. However, we will only be able to confirm final results once we have completed our audit work, including any work feasible to rebuild assurance over the disclaimed periods of account.

We provide this report to you in advance of the meeting to allow you sufficient time to consider the key matters and formulate your questions.

Yours sincerely,



Richard Walton

Director, KPMG LLP

15 October 2025

How we deliver audit quality

Audit quality is at the core of everything we do at KPMG and we believe that it is not just about reaching the right opinion, but how we reach that opinion. We consider risks to the quality of our audit in our engagement risk assessment and planning discussions.

We define 'audit quality' as being the outcome when audits are:

- Executed consistently, in line with the requirements and intent of applicable professional standards within a strong system of quality controls and
- All of our related activities are undertaken in an environment of the utmost level of objectivity, independence, ethics and integrity.

We depend on well planned timing of our audit work to avoid compromising the quality of the audit. This is also heavily dependent on receiving information from management and those charged with governance in a timely manner. We aim to complete all audit work no later than 2 days before audit signing. As you are aware, we will not issue our audit opinion until we have completed all relevant procedures, including audit documentation.

We are committed to providing you with a high quality service. If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact Richard Walton (richard.walton@kpmg.co.uk), the engagement lead to the Authority, who will try to resolve your complaint. If you are dissatisfied with the response, please contact the national lead partner for all of KPMG's work under our contract with Public Sector Audit Appointments Limited, Tim Cutler. (tim.culter@kpmg.co.uk). After this, if you are still dissatisfied with how your complaint has been handled you can access KPMG's complaints process here: [Complaints](#).

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| Value for money risk assessment | 5 |
| Building Back Assurance | 7 |

Our audit findings to date

Executive summary

Our audit is progressing well with all parts of our file being either complete or making substantial progress. Below we have set out our findings on key areas set out in our audit plan dated 16 July 2025.

The key areas where work is outstanding are:

- Pension valuations
- Leases
- Payroll
- Disclosures and assembly of accounts

There are no changes in our audit plan or approach compared to our audit plan dated 16 July 2025.

| Significant audit risks | |
|--|---|
| Significant audit risks | Our findings to date |
| Management override of controls | Our work is complete subject to internal review. We have no matters arising from our work. |
| Valuation of post retirement benefit obligations | We are currently awaiting information from the Authority to complete our work in this area. To date, we have no matters arising. The assumptions underpinning the valuation have been assessed as balanced and within our reasonable range. |
| Key accounting estimates | |
| Valuation of land and buildings | Our work is complete subject to internal review. Based on the work undertaken we consider the estimation approach followed for the valuation recorded to be balanced. |
| Valuation of pension scheme assets, liabilities, and the asset ceiling | Our work in respect of this estimate is underway, however our view on the key assumptions underpinning the estimate are that they are balanced. |

Our audit findings to date

Audit adjustments

We have not identified any corrected or uncorrected audit adjustments at this time. However, we are currently investigating a potential error in how the authority implemented the transition to IFRS 16 Leases during the financial year.

Once we have finished investigating this matter with management we will report the nature of any adjustments required to you.

Control deficiencies

So far, we have not identified any significant issues in respect of internal control that we wish to bring to the Committee's attention.

In the prior period we raised a control deficiency linked to the Authority's review of bank reconciliations. We have not identified any similar findings this year and consider the matter resolved.

Value for money risk assessment

Value for money

We are required under the Audit Code of Practice to confirm whether we have identified any significant weaknesses in the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources.

In discharging these responsibilities we include a statement within the opinion on your accounts to confirm whether we have identified any significant weaknesses. We also prepare a commentary on your arrangements that is included within our Auditor's Annual Report, which is required to be published on your website alongside your annual report and accounts.

Commentary on arrangements

We have prepared a draft of our Auditor's Annual Report, and a copy of the report is included within the papers for the Committee alongside this report. The final report issued in February is required to be published on your website alongside the publication of the annual report and accounts.

Performance improvement observations

As part of our work, we may identify Performance Improvement Observations, which are suggestions for improvement but not responses to identified significant weaknesses. Should we identify any, we will report these in February.

We raised a performance improvement observation in the prior period linked to ensuring the Authority closes any remaining actions in relation to an adverse inspection outcome and brings appropriate KPI monitoring into existing performance monitoring arrangements.

On the grounds that the inspectorate has taken the Authority out of its enhanced phase of monitoring, we are satisfied the issues raised are resolved and the matter is closed.

Summary of findings to date

| Domain | Risk assessment |
|---|---------------------------------|
| Financial sustainability | No significant risks identified |
| Governance | |
| Improving economy, efficiency and effectiveness | |

Building Back Assurance

Local Audit - Reset and Recovery

Background

It has been widely reported the level of delays in Local audit had grown to an unacceptable level. As a result, Central Government has been working with the Financial Reporting Council (FRC), as incoming shadow system leader and other system partners to develop proposals to address issues in the local audit. These consist of three stages:

Phase 1: **Reset** involving clearing backlog of historical audit opinions.

Phase 2: **Recovery** from Phase 1 in a way that does not cause a recurrence of the backlog by using backstop dates to allow assurance to be rebuilt over multiple audit cycle.

Phase 3: **Reform** involving address systemic challenge in the local audit system and embedding timely financial reporting and audit.

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Implementation of Reset and Recovery

The Accounts and Audit (Amendment) Regulations 2024, introduced backstop dates by which local bodies must publish audited accounts and the NAO have also issued the revised 'Code of Audit Practice 2024 [Code of Audit Practice](#) that requires auditors to give an opinion in time to enable local bodies to comply with the backstop date. The table overleaf identifies the backstop dates and the status of your audits where impacted.

The NAO has also published Local Audit Rest And Recovery Implementation Guidance (LARRIGs), which have been prepared and published with the endorsement of the FRC and are intended to support auditors in meeting their requirements under the Act <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors>

Local Audit - Reset and Recovery

Recovery period and audit work

The implication of receiving a disclaimed audit opinion for two financial years to and including 2023/24 means that for the financial year 2024/25 we have not been able to rely on the opening balances from 2023/24.

To obtain sufficient appropriate audit evidence over opening balances, auditing standards identify two approaches. One of those is to use the working papers and other information available on the prior year audit file, which as noted above has not been possible as the outgoing auditor has not been able to complete their audit. An alternative approach is the performance of specific audit procedures to obtain evidence regarding opening balances.

The LARRIGs, in particular LARRIG 05 Rebuilding assurance following a disclaimed audit opinion, was published in September 2024 and further guidance, mentioned in the LARRIG in the format of a case study was released in December 2024.

We also note there is an ongoing sector wide process, convened by the Financial Reporting Council (FRC) with other stakeholders to determine the appropriate level of work to perform to obtain sufficient appropriate audit evidence over opening balances.

| Financial year | Backstop Date |
|----------------|------------------|
| Up to 2022/23 | 13 December 2024 |
| 2023/24 | 28 February 2025 |
| 2024/25 | 27 February 2026 |
| 2025/26 | 31 January 2027 |
| 2026/27 | 30 November 2027 |
| 2027/28 | 30 November 2028 |

Consequently, we expect to shortly be in a position to set out the work we need to perform to rebuild assurance.

Rebuilding assurance

The table overleaf identifies an indicative pathway to returning to an unmodified opinion. However, it must be noted this is only an indicative pathway and the speed of progress will depend on a range of factors including the level of work required to provide assurance on opening balances, in particular PPE balances and reserves balances.

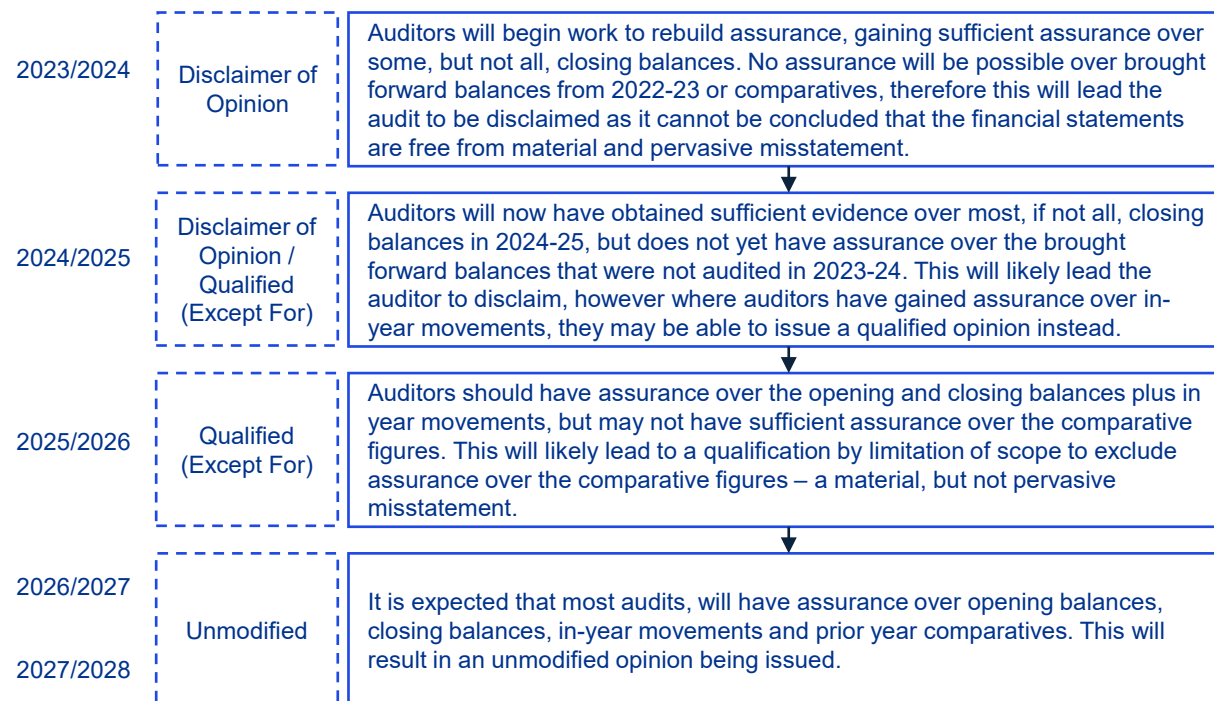
Given the importance and complexity of reserves balances and management, a detailed risk assessment has been undertaken to understand the level of work required to obtain sufficient appropriate audit evidence on the reserves balances.

We note there may be other factors which impact on the speed of this work – such as the support provided by the audited entity and availability and quality of audit evidence. Where such support is not provided and the availability and quality of audit evidence is not present this will significantly impact on the time taken to build back assurance and the likely cost of such a process in terms of audit fees. As we complete our debrief with management, we can discuss how assurance can be gained on individual account balances and ultimately lead to a position that unmodified opinions can be issued in future years.

Local Audit – Reset and Recovery

Timescale to rebuild assurance

**Indicative
pathway based is
reproduced from
the LARRIGs**



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As set out above, either a disclaimer of opinion or a qualification of our opinion will arise for the 2024/25 financial statements. This will depend on the satisfactory conclusion of our audit work for 2024/25, and the extent to which we are able to build back assurance prior to the backstop date.

The Authority will need to determine the pace at which it would like the residual work necessary to rebuild assurance to be completed. The Authority will need to balance the investment in staff time and other resources to rebuild assurance alongside other priorities and pressures the Authority faces. The pace at which these residual procedures can be completed will determine the timescale for us issuing a qualified, and later unmodified audit opinion. We will communicate what these residual procedures are at a later date.



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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 5 November 2025

Report title: Treasury Management Performance April to September 2025/26

Lead Member: Councillor N Hussain - Lead Member for Finance and Assets, Information Security, IT

Report sponsor: Mark Hemming, Director of Finance & Assets

Author and contact: Marcus Hussey mhussey@bucksfire.gov.uk

Action: Noting.

Recommendations: That the Treasury Management Performance April to September 2025/26 report be noted.

Executive summary:

This report is being presented to provide the treasury investment outturn position covering period April to September 2025/26. It is best practice to review on a regular basis how Treasury Management activity is performing.

The accrued interest earned for period April to September 2025/26 is £0.625m, which is £0.325m higher than the budget set for the same period (£0.300m).

Financial implications:

The budget set for 2025/26 relating to interest earned on balances invested is £0.600m. Performance against the budget is included within Appendix A.

Risk management:

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.

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.

The risk of counterparty failure is monitored on the directorate level risk register within Finance and Assets.

There are no direct staffing implications.

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 (Finance and Accounting) (England) Regulations 2003 [SI 3146] to have regard to any prevailing CIPFA Treasury Management Code of Practice.

Privacy and security implications:

No direct impact.

Duty to collaborate:

No direct impact.

Health and safety implications:

No direct impact.

Environmental implications:

No direct impact.

Equality, diversity, and inclusion implications:

No direct impact.

Consultation and communication:

No direct impact.

Background papers:

Treasury Management Policy Statement, Treasury Management Strategy Statement and the Annual Investment Strategy

<https://bucksfire.gov.uk/wp-content/uploads/2025/08/Treasury-Management-Strategy-2025-26.pdf>

| Appendix | Title | Protective Marking |
|----------|--|--------------------|
| 1 | Treasury Management Performance April to September 2025/26 | |



Buckinghamshire
Fire & Rescue Service
Making a difference together

Treasury Management Performance

April to September 2025/26

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Treasury Management Performance April to September 2025/26

This report presents an update on the Authority's treasury management performance for the period April to September 2025/26. The Authority's treasury management activities are reviewed on a regular basis to assess performance against the treasury management strategy 2025/26.

The CIPFA (Chartered Institute of Public Finance and Accountancy) Code of Practice for Treasury Management 2021 recommends that members be updated on treasury management activities at least quarterly. This report, therefore, ensures this Authority is implementing best practice in accordance with the Code.

UK Economic Update and Prospects for Interest Rates

The Authority's treasury advisors Mitsubishi UFJ Financial Group Corporate Markets (MUFG), previously known as Link Asset Services, have provided officers with an Economic update on Consumer Prices Index (CPI) inflation and interest base rate throughout the period April to September 2025/26. A summary of this can be seen below:

- CPI inflation fell slightly from 3.5% in April to 3.4% in May. More recently, though, inflation pressures have resurfaced, the recent upward march in CPI inflation did pause for breath in August, with CPI inflation staying at 3.8%. CPI finished the half year point in a similar position to where CPI started, with food inflation rising to an 18-month high of 5.1% and households' expectations for inflation standing at a six year high.
- The inflation target set by the Bank of England's Monetary Policy Committee (MPC) is 2%, to sustain growth and employment. However, the Bank of England's MPC does not anticipate CPI getting to 2% until early 2027. The Current inflation (as of 7 October 2025) is 3.8%.
- There were four MPC meetings held between April and September 2025. The MPC voted to reduce the Bank Rate on two occasions. In May 2025, the MPC voted 5–4 to reduce Bank Rate by 0.25%, lowering it from 4.50% to 4.25%, of the dissenting members, two preferred to maintain the rate at 4.50%, while the remaining two voted for a larger reduction of 0.50%. In August 2025, the MPC again voted 5–4 in favour of a further reduction, cutting the Bank Rate from 4.25% to 4.00%, with the four dissenting member voting to maintain the rate at 4.25%.
- The current interest base rate (as of 7 October 2025) is 4.00%, with the next review date set for 6 November 2025.

MUFG's view of the prospects for bank and PWLB interest rates can be seen below:

| Interest Rate Forecasts | | | | | | | | |
|-------------------------|--------|--------|--------|--------|--------|--------|--------|--------|
| Bank Rate | Dec-25 | Mar-26 | Jun-26 | Sep-26 | Dec-26 | Mar-27 | Jun-27 | Sep-27 |
| MUFG CM | 4.00% | 3.75% | 3.75% | 3.50% | 3.50% | 3.50% | 3.50% | 3.25% |
| Cap Econ | 4.00% | 3.75% | 3.50% | 3.25% | 3.00% | 3.00% | 3.00% | 3.00% |
| 5Y PWLB RATE | | | | | | | | |
| MUFG CM | 4.70% | 4.50% | 4.40% | 4.30% | 4.30% | 4.30% | 4.20% | 4.20% |
| Cap Econ | 5.00% | 4.80% | 4.70% | 4.60% | 4.50% | 4.50% | 4.50% | 4.60% |
| 10Y PWLB RATE | | | | | | | | |
| MUFG CM | 5.20% | 5.00% | 4.90% | 4.80% | 4.80% | 4.80% | 4.70% | 4.70% |
| Cap Econ | 5.60% | 5.40% | 5.30% | 5.20% | 5.10% | 5.10% | 5.20% | 5.30% |
| 25Y PWLB RATE | | | | | | | | |
| MUFG CM | 5.90% | 5.70% | 5.70% | 5.50% | 5.50% | 5.50% | 5.40% | 5.40% |
| Cap Econ | 6.20% | 6.00% | 5.90% | 5.70% | 5.50% | 5.60% | 5.60% | 5.70% |
| 50Y PWLB RATE | | | | | | | | |
| MUFG CM | 5.60% | 5.40% | 5.40% | 5.30% | 5.30% | 5.30% | 5.20% | 5.20% |
| Cap Econ | 5.80% | 5.60% | 5.50% | 5.30% | 5.20% | 5.20% | 5.30% | 5.40% |

Security of Investments

The primary investment priority, as outlined in the Treasury Management Policy Statement, is the security of capital. To support this, the Authority utilises the creditworthiness service provided by MUFG. This determines whether 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 determined that no more than 30% of the total investment portfolio may be held with any single counterparty at any given time, subject to an absolute maximum of £5m. An exception is made for Lloyds Bank, the Authority's banking provider, for whom the limit is set at £7.5m, of which a maximum of £5m can be invested in fixed term deals.

Between April and September 2025/26, MUFG made no relevant amendments to the counterparty listing. During this period, there were no breaches of individual counterparty limits. The amounts invested with each counterparty as at 30 September 2025 are detailed below:

| Counterparty | Credit Ratings | | | | | | Amount (£000) |
|---------------------------------------|----------------|------------|-----------|------------|-----------|------------|---------------|
| | Fitch | | Moody's | | S&P | | |
| | Long Term | Short Term | Long Term | Short Term | Long Term | Short Term | |
| Lloyds Bank Corporate Markets | AA- | F1+ | A1 | P-1 | A | A-1 | 4,000 |
| National Bank of Kuwait (UK) | A+ | F1 | | | A | A-1 | 4,000 |
| Bradford Metropolitan Borough Council | - | - | - | - | - | - | 3,000 |
| Standard Chartered Bank | A+ | F1 | A1 | P-1 | A+ | A-1 | 3,000 |
| Leeds Building Society | A- | F1 | A3 | P-2 | | | 2,000 |
| Newcastle Building Society | - | - | - | - | - | - | 2,000 |
| West Bromwich Building Society | - | - | - | - | - | - | 2,000 |
| Close Brothers | BBB | F3 | A2 | P-1 | | | 1,000 |
| CCLA Fund Managers Ltd (MMF) | AAA | F1 | Aaa | P-1 | AAA | A-1 | 2,680 |
| Lloyds Bank plc (MMF) | AA- | F1+ | A1 | P-1 | A+ | A-1 | 2,150 |
| Aberdeen Asset Management PLC (MMF) | AAA | F1 | Aaa | P-1 | AAA | A-1 | 2,527 |
| Lloyds Bank plc (CA) | AA- | F1+ | A1 | P-1 | A+ | A-1 | 84 |
| Total | | | | | | | 28,441 |

BS = Building Society, MMF = Money Market Fund, CA = Current Account, SD Sustainable Deposit. Credit rating as at 03 October 2025.

Credit Rating

MUG provides the Authority with a weekly credit rating report for all counterparties listed in the Treasury Management Strategy (TMS). In addition, Link Group supplies the Authority with real-time updates on any changes to credit ratings as they occur. It is important to note that Link does not set these credit ratings; they are sourced from the major credit rating agencies: Fitch, Moody's, and Standard & Poor's (S&P).

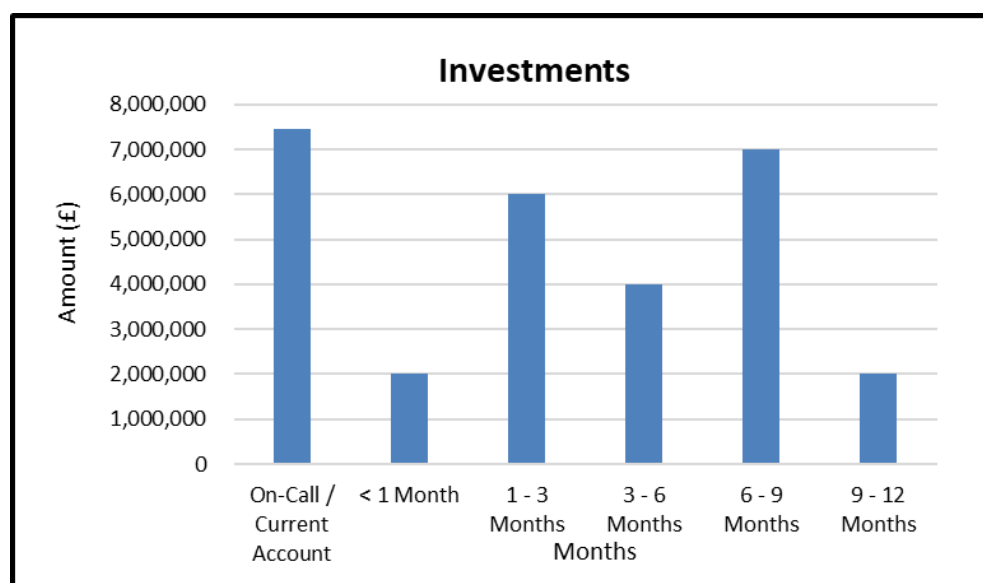
While credit ratings form a key part of the creditworthiness assessment, the Authority does not place sole reliance on them. A broader range of indicators is also considered, including market data, financial information, government support for financial institutions, and the credit rating of the supporting government.

Some counterparties (primarily Building Societies) are not rated by the major credit rating agencies. In such cases, the Authority conducts its own assessment, reviewing relevant market data and information, including the institution's asset portfolio, prior to entering into any investment agreement.

Further details on credit rating classifications and their definitions can be found within the TMS.

Liquidity of Investments

The second objective outlined in the Treasury Management Policy Statement is to ensure the liquidity of investments (namely, maintaining the availability of funds to meet expenditure requirements as they arise). To support this objective, investments have been made across a range of maturities, including a proportion held in on-call accounts to ensure immediate access to funds when needed. The current investment allocation by remaining maturity is illustrated in the chart below:



To meet ongoing expenditure requirements, such as salaries, pensions, creditor payments, and potential liabilities for which provisions have been made in the Statement of Accounts), the Authority invests balances in short-term fixed deposits.

The Authority currently holds eight fixed-term investments with maturities falling within the <1 month, 1–3 months, and 3–6 month periods. Investment deals are scheduled to mature in nine of the next ten months. These investments were

originally placed over varying durations and will be re-invested for different terms upon maturity, in order to maintain sufficient liquidity and align with anticipated cash flow requirements.

In addition, the Authority continues to utilise Money Market Funds (MMFs) to enhance the overall liquidity of its investment portfolio and to manage short-term cash flow more effectively. By pooling funds with other investors, the Authority benefits from shared liquidity and reduced risk, as it is unlikely that all participants will seek to withdraw funds simultaneously.

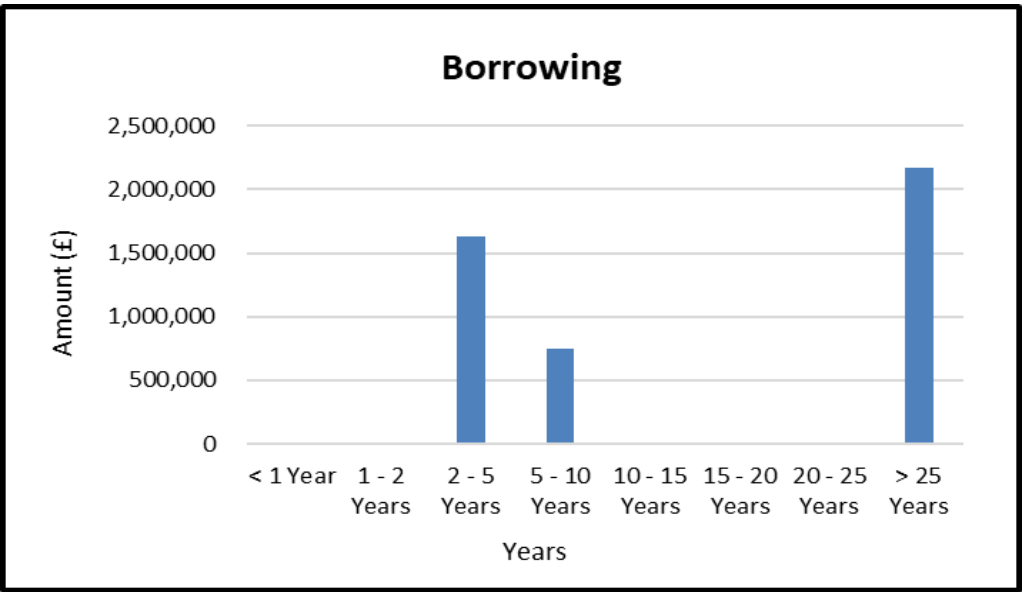
Borrowing

Effective liquidity management requires consideration of the maturity profile of the Authority’s outstanding borrowing. No new borrowing was undertaken during the period April to September 2025/26, in accordance with the Treasury Management Strategy (TMS).

As at 30 September 2025, the Authority’s total outstanding borrowing stood at £4.550m. The next scheduled loan maturity is due in December 2027. These repayments have no direct impact on the revenue budget, as they are funded using cash previously set aside via the Minimum Revenue Provision (MRP) to meet future debt obligations.

Historically, low interest rates and the associated early repayment penalties have limited the Authority’s ability to restructure its debt. However, the recent significant rise in interest rates has improved the viability of debt restructuring. As a result, an early loan repayment of £0.627m was made during 2023/24. At present, there are no further plans to make additional early repayments.

The following chart illustrates the maturity structure of the Authority’s external borrowing portfolio:



Investment Yield

Once appropriate levels of security and liquidity have been established, it is reasonable to consider the level of investment yield that can be achieved without compromising these primary objectives.

Performance Against Budget

As part of the 2025/26 Medium-Term Financial Plan (MTFP) process, the interest receivables budget was reviewed and subsequently reduced to £0.600m. This adjustment was approved by the Fire Authority in February 2025. The reduction reflected a combination of factors, including a steady decline in the Bank of England base rate, the approval of a significant capital investment programme, and increased pressure from pension-related payments. Despite the reduction, the budget was set on a prudent basis, with any investment income generated above the approved budget considered a positive contribution to the Authority's overall financial position.

There have been two reductions in the Bank of England base rate since April 2025: a 0.25% cut in May 2025, lowering the rate to 4.25%, followed by a further 0.25% reduction in August 2025 to 4.00%. As of 30 September 2025, the base rate remains at 4.00%, with the next scheduled review date set for 6 November 2025.

As significant payments relating to the approved capital investment programme and pension obligations are yet to be made, the Authority has therefore been able to maximise the short-term investment of available funds. This has enabled higher returns through placements in short-term investment deals and MMFs, optimising income in the interim period. For the period April to September 2025/26, the accrued interest earned amounted to £0.625m, exceeding the planned budget of £0.300m for the same period by £0.325m.

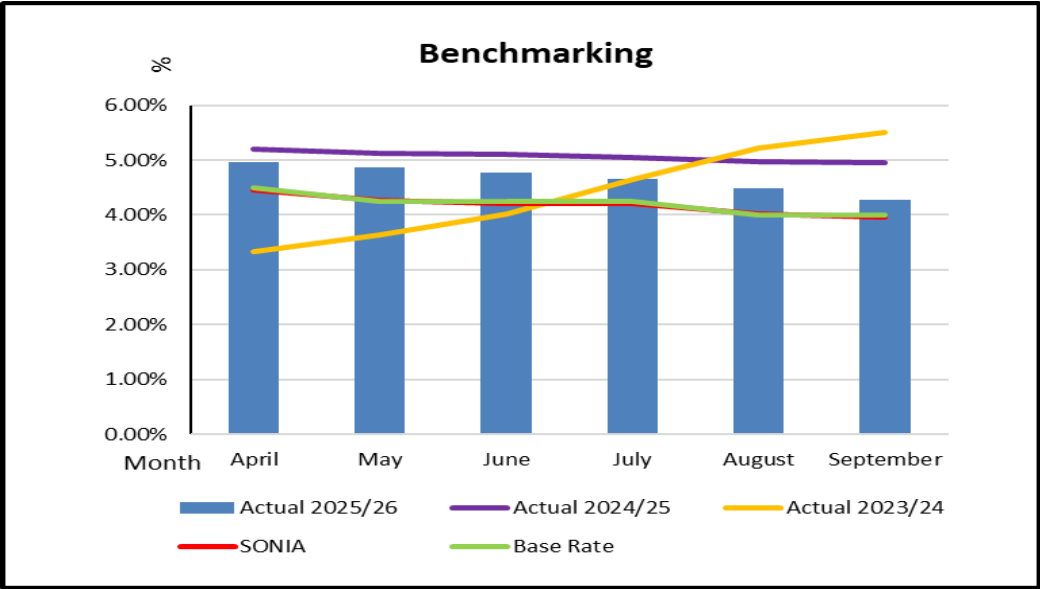
In addition, the Authority is actively seeking to maximise the use of its call account with Lloyds Bank. This approach reduces daily balances held in the current account, allowing the Authority to take advantage of higher interest rates available on the call account facility.

As interest rates are steadily declining, the Authority will continue to adopt a prudent approach when investing to maximise returns based on security, liquidity, then yield.

Benchmarking

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

- SONIA (Sterling Overnight Index Averages) – SONIA is based on actual transactions and reflects the average of the interest rates that banks pay to borrow sterling overnight from other financial institutions and other institutional investors.
- Base Rate – This is the interest base rate set by the Bank of England's MPC.
- The weighted average rate (%) (Actual) is compared to the two benchmark figures in the following chart for each month.

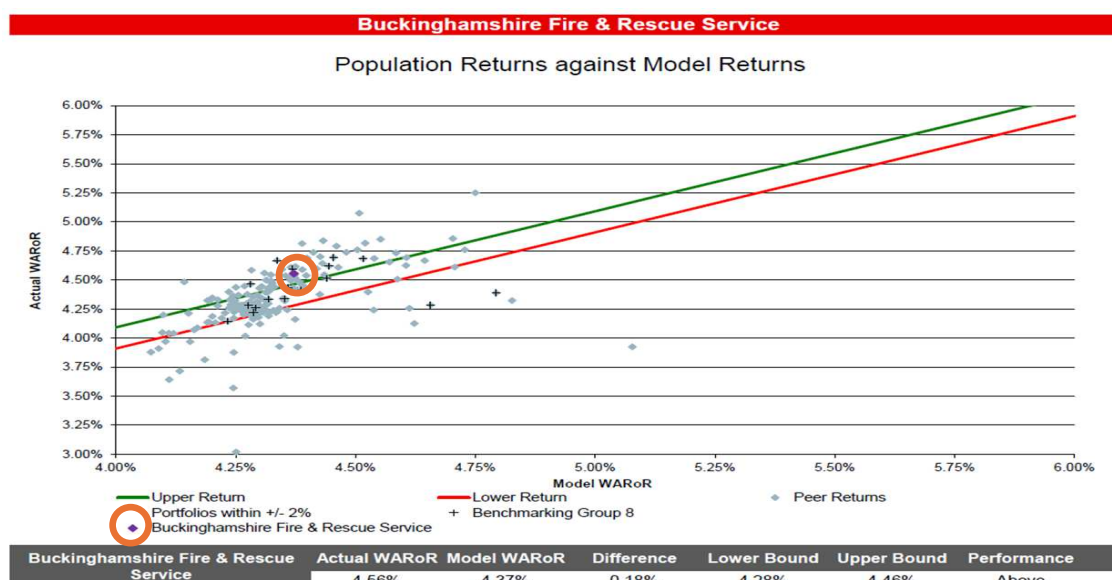


The Authority continues to explore opportunities to invest over longer durations (6 to 12 months) by maintaining a strong cash flow position alongside healthy balances in MMF accounts. Market expectations of future reductions in the Bank of England base rate have already begun to influence available investment rates, which is reflected in the rates the Authority has been able to secure. As illustrated in the Benchmarking table above, for the period April to September 2025/26 (represented by the blue bar), the Authority has consistently achieved returns above both the Bank of England base rate (green line) and the SONIA rate (red line).

As shown in the Benchmarking table, the Authority has been unable to achieve the same level of returns on investments maturing in 2025/26, which were originally placed during 2024/25 (represented by the purple line), due to the shift in market conditions and declining interest rates.

The Authority will continue to re-invest surplus funds across a range of maturity dates to optimise investment returns while ensuring sufficient liquidity is maintained to meet day-to-day operational expenditure.

Treasury management performance is benchmarked by MUFG against its portfolio of local authority clients, as well as a select group of twenty peer authorities with investment profiles closely aligned to that of the Authority. The following chart presents investment returns relative to model returns, comparing the Authority’s performance against both the peer group and the wider benchmarking group.



The chart shows the model weighted average rate of return (WARoR) versus the actual WARoR. In essence, this adjusts the expected returns for maturity and credit risk so that performance can be more accurately assessed. Link has 16 other Fire and Rescue Service clients and based on the actual WARoR, the Authority (actual WARoR 4.56%) is outperforming all 14 other Fire and Rescue Services (WARoR 4.34%).

The best performing organisations are those where the actual WARoR is significantly higher than the model WARoR i.e. closer to the top-left of the chart is better. On the above chart, Buckinghamshire Fire and Rescue are one of the best performing organisations. This is because we accurately forecast our cashflow, allowing investments to be placed for a range of maturities without taking on any undue credit risk.

BFRS vs other FRS (as at June 2025)

| BFRS vs other FRS | Average funds invested as at 30 June 2025 (£000) | Weighted Average Rate of Return % |
|-------------------------------|--|-----------------------------------|
| Bucks Fire | 26,324 | 4.56% |
| Other FRS (Average of the 14) | 21,753 | 4.34% |

Impact of Inflation

Over time inflation will (all other things being equal) reduce the value of investments and borrowing. The table below illustrates the impact of inflation on these values over the past five years:

| Impact on Inflation | Value as at August 2025 £000 | Equivalent Value in 2020 Adjusted for Inflation £000 |
|---------------------|---------------------------------|---|
| Borrowing | 4,550 | 3,551 |
| Investments | 28,441 | 22,194 |

Source: <https://www.bankofengland.co.uk/monetary-policy/inflation/inflation-calculator>

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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview & Audit Committee, 5 November 2025

Report title: His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) – Buckinghamshire Fire and Rescue Service (BFRS) 2023-2025 Update

Lead Member: Councillor Llew Monger, Chairman

Report sponsor: Chief Fire Officer, Louise Harrison

Author and contact: Anne-Marie Carter, Head of Service Improvement – acarter@bucksfire.gov.uk

Action: Noting

Recommendations:

That the HMICFRS update be noted.

Executive summary:

HMICFRS published the BFRS Round 3/2023-2025 report on 19 October 2023. The report can be found here: [BFRS 2023-2025 - HMICFRS](#). This report sets out HMICFRS inspection findings for Buckinghamshire Fire and Rescue Service following the inspection during May and June 2023. The latest report for the Service identifies three causes of concern, accompanied by 10 recommendations, and 26 areas for improvement.

As per requirements set out in the report covering letter to the Chairman and Chief Fire Officer on 17 October 2023, a copy of the action plan was sent to HMICFRS within 28 days of the report publication; on the 15 November 2023.

On 21 November 2023, HMICFRS informed the Service that it would be entering the supportive Engage process. The Engage process provided additional scrutiny and support from the Inspectorate.

Following a revisit in September 2024, HMICFRS confirmed all recommendations related to Prevention had been successfully completed, and the cause of concern was closed.

HMICFRS completed a further virtual revisit, on the 14 & 15 January 2025, HMICFRS confirmed all recommendations related to both Protection and EDI had been successfully completed, and the causes of concern was closed.

All Causes of concern are now closed, and the Service was removed from an enhanced level of monitoring (Engage) on 07 March 2025.

Areas for Improvement

The service was issued 26 Areas for Improvement following inspection. These are subject to ongoing review and scrutiny through established internal governance mechanisms, including monthly Delivery Group meetings and oversight by the HMICFRS Improvement Board.

As of the end of September 2025, the Service has made the following progress against the HMICFRS areas of Improvement:

| | Complete | On Track | Risk to Progress |
|-------------|----------|----------|------------------|
| Total AFI's | 24 | 2 | 0 |

The detail can be found in Appendix 1: HMICFRS Round 3 Action Plan

HMICFRS fire and rescue services inspection programme 2025–27

HMICFRS has shared the initial Fire and Rescue Services Inspection Programme for 2025–2027, BFRS is in the 1st fourteen services being inspected:

The Key dates for the Service are:

January 2026:

- Document Request - ranging from our community risk Management Plan through to various procedures
- Staff Survey – available to all staff to share their views on the service anonymously

February-March 2026:

- A range of interviews, desktops reviews and focus groups will take place across the service.
- Both the Chairman of the Fire Authority and the Chairman of the Overview and Audit committee will be interviewed.

We remain committed to ongoing improvement, ensuring the service is prepared to confidently demonstrate our strengths and progress to HMICFRS

Financial implications:

The prioritisation of improvements to address the specific recommendations raised within the causes of concern may introduce additional financial implications, either through reprioritisation of other projects, or through new workstreams.

Consideration will be given to ensure associated costs, both direct and indirect, are fully understood and managed effectively.

Risk management:

There remain reputational corporate risks to the organisation. The Service continues to take steps to mitigate this through having extensive internal and external audits of a number of areas of the Service, in addition to the HMICFRS inspections. The internal audit plan for 25/26 can be found here: [Internal Audit Plan \(Pg89-92\)](#)

Legal implications:

The current Fire and Rescue Service National Framework issued under section 21 of the Fire and Rescue Services Act 2004, to which the Authority must have regard when carrying out its functions, states as follows at paragraph 7.5:

‘Fire and rescue authorities must give due regard to reports and recommendations made by HMICFRS and – if recommendations are made – prepare, update and regularly publish an action plan detailing how the recommendations are being actioned. If the fire and rescue authority does not propose to undertake any action as a result of a recommendation, reasons for this should be given.’

It continues: ‘When forming an action plan, the fire and rescue authority could seek advice and support from other organisations, for example, the National Fire Chiefs Council and the Local Government Association’.

Privacy and security implications:

No privacy or security implications have been identified that are directly associated with this report or its appendices.

The report and its appendices are not protectively marked.

Duty to collaborate:

Each fire and rescue service is inspected individually. However, the latest report includes findings relating to the Service’s ability to collaborate effectively with partners. The report states: “We were pleased to see the service meets its statutory duty to collaborate. It continues to consider opportunities to collaborate with other emergency responders.”

Health and safety implications:

The HMICFRS report states:

- The service provides good well-being provisions to its workforce, but work-related stress is not being fully addressed.
- The service has a positive health and safety culture.

The areas for improvement relating to working hours and secondary contracts will feed into the health, safety and wellbeing group.

Environmental implications:

The HMICFRS report states:

“The service didn’t identify all the potential climate impacts and mitigation measures required in its 2020–2025 public safety plan. This is what it calls its integrated risk management plan. It has now recognised that it needs a different range of equipment to be ready to respond to this risk both now and in the future.”

This has now been addressed in the Service’s new [Community Risk Management Plan 2025-2030](#)

Equality, diversity, and inclusion implications:

The Service has been judged as ‘requires improvement’ in the area relating to ensuring fairness and promoting diversity, along with a cause of concern and four recommendations relating to equality, diversity and inclusion.

HMICFRS confirmed all recommendations related to EDI had been successfully completed, and the cause of concern was closed.

Consultation and communication:

Specific areas identified for Service improvement are being captured in relevant plans and will be reported on in line with the recommendations.

Background papers:

In July 2017, HMICFRS extended its remit to include inspections of England’s fire and rescue services. They assess and report on the efficiency, effectiveness and people of the 44 fire and rescue services in England.

HMICFRS BFRS Home Page: [Buckinghamshire - His Majesty’s Inspectorate of Constabulary and Fire & Rescue Services \(justiceinspectorates.gov.uk\)](https://www.justiceinspectorates.gov.uk/buckinghamshire-fire-and-rescue/)

24 October 2023 – Extraordinary Fire Authority: His Majesty’s Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) – Buckinghamshire Fire and Rescue Service (BFRS) Inspection Report 2023

[Extraordinary Fire Authority Meeting – 24 October 2023 - Buckinghamshire Fire & Rescue Service](#)

6 December 2023 – Fire Authority: His Majesty’s Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) – Buckinghamshire Fire and Rescue Service (BFRS) 2023 Action Plan

[Fire Authority Meeting - 6 December 2023 - Buckinghamshire Fire & Rescue Service](#)

08 November 2024 - HMICFRS Buckinghamshire Fire and Rescue Service: Causes of concern progress letter

[Buckinghamshire Fire and Rescue Service: Causes of concern progress letter - His Majesty’s Inspectorate of Constabulary and Fire & Rescue Services](#)

07 March 2025 – HMICFRS Buckinghamshire Fire and Rescue Service: Return to default phase of monitoring

[Buckinghamshire Fire and Rescue Service: Return to default phase of monitoring - His Majesty's Inspectorate of Constabulary and Fire & Rescue Services](#)

The last update was presented to member on 11 June 2025 Fire Authority: [FIRE AUTHORITY ANNUAL MEETING - 11 JUNE 2025 - Buckinghamshire Fire & Rescue Service](#)

| Appendix | Title | Protective Marking |
|----------|--|--------------------|
| 1 | HMICFRS Round 3 Action Plan September 2025 | N/A |

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| Area | AFI | Responsible Officer | Deadline (End of) | Success and Impact measures | Commentary - September 25 | Progress RAG End of Sept 25 |
|--|---|--|-------------------|---|--|--------------------------------|
| Understanding the risk of fire & other emergencies | The service should make sure it is informed by a comprehensive understanding of current and future risk. It should use a wide range of data to build the risk profile and use operational data to test that the risk profile is up to date. | Director of Finance & Assets | Feb-25 | <ul style="list-style-type: none"> CRMP 2025-2030 meets fire standard External Review feedback positive Increased understanding of the risk in our community | <p>The service has utilised the NFCC Fire Standard to support the creation of our Community Risk Management plan 2025-2030. A detailed risk analysis was completed to support the build of the CRMP.</p> <p>An external review of how we built our CRMP has been completed by Mazars and their feedback has been included in the document.</p> <p>Throughout the build we have engaged with the community in various ways inc Focus Groups, online questionnaires, at local business leaders events.</p> | Complete |
| | The service, through regular engagement with its local community, needs to build a more comprehensive profile of risk in its service area. | Director of Finance & Assets | Mar-25 | <ul style="list-style-type: none"> CRMP 2025-2030 meets fire standard Evidence of regular engagement with the community throughout the life of the CRMP Service Delivery Area profiles are in place and reviewed with the community. | <p>Throughout the build of our CRMP 2025-2030 we have engaged with the community in various ways inc Focus Groups, online questionnaires, and engagement at local business leaders events.</p> <p>We have committed, as part of our annual review to do wider engagement each year, and there will be a dedicated page covering engagement in the final version of the CRMP.</p> <p>This will be supported by ongoing engagement with the communities we serve.</p> | Complete |
| | The service should make sure that the aims and objectives of prevention, protection and response activity are clearly outlined in its integrated risk management plan. | Head of Prevention & Protection Head of Response & Resilience | Mar-25 | <ul style="list-style-type: none"> Prevention, Protection and Response strategies embedded in CRMP Strategies show key aims, risk and actions Annual planning process in place linked to CRMP | <p>Our 3 Objectives and 3 enablers are now part of our new CRMP.</p> <p>These are supported by strategies included in the document. The strategies include Key aims, risks and actions.</p> <p>These key actions now feed the annual planning process. Each year a more detailed Annual Delivery plan will be built to support the delivery of the CRMP.</p> | Complete |
| Preventing fire and other risks | The service should evaluate its prevention work, so it understands the benefits better. | Head of Prevention & Protection | Dec-24 Jun-25 | <ul style="list-style-type: none"> KPI to track Preparedness and Improvement audits completed Behavioural change surveys conducted annually. NFCC Quality Assurance and evaluation framework is adopted KPI to track QA and evaluations completed | <p>HFSV Quality Assurance bookings for CSC's and CSA's for July, document updated and submitted for approval to SDG 11th July. Background supporting documents and forms have been built.</p> <p>HFSV customer evaluations will begin W/C July 7th now that the capacity of that role will be available again due to Safeguarding team being established.</p> | Complete |
| Protecting the public through fire regulation | The service should review its response to false alarms to ensure protection and operational resources are used effectively. | Group Commander Service Delivery South | Feb-25 | <ul style="list-style-type: none"> Pilot took place KPI to track mobilisation to false alarms Public Consultation completed Review of pilot inc public feedback completed Decision presented to Fire Authority. Amended AFA policy launched (TBC) | Project closedown being finalised. AFA project being moved to BAU with an update to be undertaken by Protection on AFA Guidance and then being managed within Protection within this guidance. | Complete |
| | The service should ensure its staff have the confidence to use the full range of enforcement powers. | Head of Prevention & Protection | Dec-24 | <ul style="list-style-type: none"> Policy and guidance in place to support enforcement activity and decision making KPI's in place to track enforcement activity Legal support in place Staff feedback process in place to provide assurance on confidence (1-1s and pulse survey completed?) | Success measures 1, 2 and 3 in place and recent enforcement training delivered by legal support provider. Additional assurance through delivery of QA process. Suggest with completion of pulse survey based around the recent training, this AFI can be closed. Survey presently out for completion and awaiting returns. | Complete |
| | The service should make sure it plans its work with local businesses and large organisations to share information and expectations on how they can comply with fire safety regulations. | Head of Prevention & Protection | Mar-25 | <ul style="list-style-type: none"> Business Engagement Framework built Business Engagement plan in place and deliverables tracked through KPI's | A significant amount of work has been undertaken between Marcoms and Protection to develop business engagement. this has resulted to date in: Content Marketing for Business Engagement, Business Engagement Framework, Business Engagement Calendar, The Development of hotstrike material and standard letters, a business engagement tracker as well as the development of statistical data that will shortly inform the KPIs for the next financial year. | Complete |

| | | | | | | |
|---|--|---|---------------------------------------|--|--|----------|
| Responding to fires and other emergencies | The service should assure itself that it understands what resources it reasonably requires to meet its foreseeable risk; it should make sure that all its fire engines can be sufficiently resourced, if required. | Group Commander Service Delivery North & South | Mar-25 | <ul style="list-style-type: none"> • Consistent availability of 12 frontline appliances • Appropriate provision and availability of specialist capabilities eg Arial Appliances to meet risk • Ability to make provision for additional resilience to support large / protracted incidents or spate conditions • KPI in place for broader range of resources On-Call/resilience project to start, current focus is on On-Call contracts. | <p>Consistent availability of 12 frontline appliances, with higher on call availability.</p> <p>Provision and availability maintained for WT specialist vehicles to meet risks as per CRMP, with additional planning for positive crewing of the HWY TL. Review of specialist vehicle fleet and locations/crewing, with additional reporting and KPIs to monitor this moving forward.</p> <p>Current crewing arrangements allow for scalable crewing to meet resilience needs through tiered response - with work ongoing to review response arrangements in year 1 of CRMP., supported by analytical work already completed on measuring resilience.</p> <p>On-call contract management focus, with continued monitoring in place to ensure this is reviewed. On-call KPIs / resourcing reporting to assist.</p> | Complete |
| | The service should make sure that its mobile data terminals are reliable so firefighters can easily access up-to-date risk information. | ICT Manager | Mar-25 Jun-25 Sept-25 Dec-25 | <ul style="list-style-type: none"> • MDT Calls to helpdesk reviewed on a week basis • Process in place for crews to test if risk data is up to date • Risk information is available when away from the appliance | <p>BAU: Call related to MDT's are reviewed by the ICT Manager to ensure they are dealt with in a timely manner. MDT's are now part of the PIT testing process.</p> <p>Demountable MDT Project: Meeting arranged with BC and TVFCS network teams to establish station-to-C&C connectivity. Discussions held with SC Operational Preparedness to define a connectivity testing plan. Testing phase estimated to take 1 month to complete and sign off. Upon successful testing, additional SIM cards will be procured. SIM procurement required before full rollout can begin.</p> | On Track |
| | The service should make sure it has an effective system for sharing and applying the learning from operational incidents. | Head of Operational Training & Assurance | Mar-25 | <ul style="list-style-type: none"> • Operational learning and assurance framework published | <p>The Operational Assurance Team has undergone a transformation into Operational Learning and Assurance. This refresh has included a new Delivery Plan, using the Fire Standard in Operational Learning as the template to what good looks like, and a new procedure which details and informs all staff within BFRS what the expectations are regarding this area.</p> <p>This team has the mechanism for operational staff to feedback reference operational learning and assurance via - feedback, monitoring, active monitoring and through levels of debriefing. The feedback is triaged with recommendations and action owners who update on a regular basis. The Head of Operational Assurance governs an improvement plan through quarterly meetings where action owners are held to account regarding bringing their action to a conclusion. All actions which stay on the improvement plan for over 6 months are discussed in greater detail to ascertain why.</p> <p>National Learns are also captured within this team to determine our position and if future improvement is required in service.</p> | Complete |
| | The service should make sure it consistently gives relevant information to the public to help keep them safe during and after all incidents. | Head of Communication & Marketing | Apr-25 Jun-25 July-25 Dec-25 | <ul style="list-style-type: none"> • Media Training in place • MarComms part of and involved in LRF • Ability to communicate message to the public 24/7 utilising various channels | <p>Media Training: COMPLETE</p> <p>Media training was successfully delivered in March 2025, supporting senior officer confidence in external communications. This is now part of ongoing training and sessions booked for 25/26</p> <p>LRF</p> <p>Our Communications Officer has secured the Department Chair role of the WAI group, and BFRS continues to be represented at both the strategic and tactical LRF groups. She has also been supporting the planning for the upcoming Exercise Pegasus, advising scenarios and ensuring communications can be incorporated, helping to strengthen relationships with key partners and ensuring communications are consistently embedded in multi-agency planning and response.</p> <p>Updating the Public</p> <p>Ongoing – Regular MarComms input at the Level 4 meeting continues to strengthen collaboration and provide valuable operational insight, informing both incident-led and proactive safety communications. Recent examples include coordinated messaging on hot weather warnings and incident case studies, which help to deliver a more rounded public safety narrative. This approach is highly effective when capacity allows.</p> <p>Out-of-Hours Communications Provision</p> <p>Workshop taking place to scope & review options, these options will be costed with benefits & challenges. This paper will be presented to the October Programme board to support implementation by the end of Q3.</p> | On Track |

| | | | | | | |
|---|--|--|--|--|--|----------|
| Responding to major & multi-agency incidents | The service should make sure it has an effective method to share fire survival guidance information with multiple callers and that it has a dedicated communication link in place. | Assistant Chief Fire Officer | Jan-25 | Effective method has been developed Method has undergone robust testing Robust training and guidance supports the roll out. Methodology is QA'd through an exercise programme Accurate and timely information sharing between the incident Commander and the bridgehead. | Digital Fire Survival Solution released 24/02/2025. Training delivered to FDO and PO cadre, Training HEAT packages are live. Suite of OINs have been revised and TVFCS - Calls about Multiple People at Risk (Fire) Procedure has been updated. Shared Evacuation Tracker element to be worked on for go live in March 2025 - this is an enhancement to the digital FSG solution and not integral to it. | Complete |
| Making best use of resources | The service needs to show a clear rationale for the resources allocated between prevention, protection and response activities. This should reflect, and be consistent with, the risks and priorities it sets out in its next integrated risk management plan. | Head of Prevention & Protection Head of Response & Resilience | Apr-25 | <ul style="list-style-type: none"> Prevention, Protection and Response strategies embedded in CRMP Strategies show link to risks Annual planning process in place linked to CRMP KPI's in place | Service level KPI's in place to support our understanding of performance linked to P,P&R commitments / deliverables eg Response standard, HFSV Target, RBIP target. These measures allow the Service to remain agile to resource allocation and inform annual plan requirements. There is further work to do in reviewing and maturing the SD risk register. All elements of SD resource allocation will be subject to oversight and scrutiny at the newly established SD performance board. | Complete |
| | The service should have effective measures in place to assure itself that its workforce is productive, that its time is used as efficiently and effectively as possible and in a more joined-up way to meet the priorities in its integrated risk management plan. | Group Commander North and Resourcing | Apr-25 Jun-25 July-25 Sept-25 | KPI's Station plans Utilisation work Station KPI's CRMP | Station dashboards: produced monthly, showing 6 KPI's, These are reviewed through 121s with SCs and data discussed at monthly R&R meetings COMPLETE KPI's: Quarterly R&R meetings will be used to review KPMs in more detail to look at gaining narrative, understanding issues KPI data further scrutinised through governance meetings COMPLETE Workload capacity project: Evaluation report delivered to SDG and CRMP in September by SC Montague. Further evaluation of the process has been agreed to be paused due to effort to extract data. However it was agreed to continue to utilise the Outlook calendar system to capture and record workload activities for Wholetime and Day-Crewing Stations. A longer term solution is being explored. This should include the NFCC app and apps being developed by partner agencies. | Complete |
| | The service should make sure it effectively monitors, reviews and evaluates the benefits and outcomes of any collaboration activity. | Head of Service Improvement | Apr-25 | <ul style="list-style-type: none"> Project Evaluation process in place Project evaluation presented to Interop, Exec and steering group | All project benefits are stored in a central document, The relevant Project mangers reviews these on a regular basis. The Project evaluation process has been reviewed and updated. This process will be used going forward. An annual procurement savings reports continues to be completed. HMICFRS recently inspected Royal Berkshire stating the following: ".....comprehensively monitors, reviews and evaluates the benefits and results of its collaborations." | Complete |
| Making the fire & rescue service affordable now and in the future | The service needs to assure itself that it is maximising opportunities to improve future capacity through use of innovation, including the use of appropriate and up-to-date technology. | ICT Manager | Apr-25 Jun-25 July-25 | <ul style="list-style-type: none"> ICT Trainer in place Gap Analysis complete End user survey completed | ICT Trainer: The ICT Trainer is now in post and has received positive feedback for all sessions delivered to date. The primary objective is to enhance staff skills, particularly among operational crews, in the use of Microsoft products. The trainer's responsibilities also include delivering ad hoc training sessions as needed while on station. Smartphones on appliances project: All WT, DC, and special appliances now have mobile phones. SC Operational Preparedness & BA is assessing feedback and is considering rollout plan for OC stations. | Complete |
| | The service should assure itself that its IT systems are resilient, reliable, accurate and accessible. | ICT Manager | Apr-25 Jun-25 | <ul style="list-style-type: none"> PEN Test complete All systems have dedicated owners System related business continuity exercise taken place and learning captured. Service desk themes identified and fed to ICT trainer to support if needed. End user survey completed | There are 5 strands: PEN TEST: Pen test is complete. Remediation planning of the findings is underway. Complete. System Owners: We have confirmed the dedicated 'System Owners' using the procurement Contract Managers database Complete Exercise: Meeting to be planned with IT manager and BC manager to scope the exercise and whatever the desired metrics might be. Service Desk Themes: Service Desk themes identified and ready to task the ICT Trainer once appointed Complete End User Survey: End's 6th of July. At time of writing 93 responses have been received. | Complete |
| | The service should make sure it has the right skills and capacity in place to successfully manage change across the organisation | Head of Service Improvement | Apr-25 | <ul style="list-style-type: none"> Additional Project Management Resource in place Project Manger training in place Increase knowledge of Project Management across managers | Additional Project Manager in place, supporting projects across the service. Project manger training refreshed and to be rolled out New Governance process in place to provide additional scrutiny of Projects at tactical level(Delivery Groups) and at a strategic level (Programme Board) | Complete |

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|--|---|---------------------------|--------|--|---|----------|
| Promoting the right values and culture | The service should assure itself that senior managers are visible and demonstrate service values through their behaviours. | Deputy Chief Fire Officer | Dec-25 | <ul style="list-style-type: none"> Station and Team visits taking place by Senior Managers Continue to review feedback on SMT as part of annual staff survey | <p>Chief Fire Officer regularly attends stations. Wider SMT also spend time on stations. All stations visits are captured and circulated to all of SMT for discussion and review. In the 2024 staff survey "I have trust and confidence in the Service's senior leadership team" was 32.79 % favourable an increase of 12.79%</p> | Complete |
| | The service should proactively monitor working hours (including overtime) to improve staff well-being. | Head of People Services | Dec-25 | <ul style="list-style-type: none"> Continue reduction in the use of bank Overtime to be used on an ad hoc basis, when required not considered the norm or business as usual. All staff hours monitored to ensure well-being and in line with Working Time Regulations if applicable | <p>The percentage reduction in bank shifts from Q1-Q3 of the 2023-24 financial year to the same period in 2024-25, is 19.10% reduction.</p> <p>On track to have 20% reduction this financial year which is an achievement given the staffing levels have been consistently above 300 for the majority of this period. CC uplift, skills investment, leave guidance changes have all contributed to a sustained reduction.</p> <p>Meeting being arranged with RMT ref reporting capability from FSR on working hours.</p> <p>New Template for support staff record of hours being explored.</p> <p>Pay & Allowances review will provide information on allowances being paid relating to working hours/flexibility - to be reviewed to ensure consistency and welfare of employees</p> <p>Further enhanced through key items on 25-26 Annual Delivery plan covering people management.</p> | Complete |
| | The service should monitor secondary contracts to make sure staff don't work excessive hours. | Head of People Services | Oct-24 | <ul style="list-style-type: none"> All secondary employment forms are in place and reviewed as per procedure. Employees do not work excessive hours. Escalation of concerns to line manager | <p>Introduced a Microsoft form greatly improving efficiency, and monitoring of secondary employment. These will be reviewed by HR and ensured that the correct approval has been obtained and recorded on iTrent. These will then be monitored moving forward and six monthly reviews will be required to take place with their managers, who will then update HR on any amendments/changes.</p> | Complete |
| Getting the right people with the right skills | The service should review its succession planning to make sure that it has effective arrangements in place to manage staff turnover while continuing to provide its core service to the public. | Head of People Services | Mar-25 | <ul style="list-style-type: none"> Tools and resources being utilised by managers. Improved data gathering and understanding of workforce in relation to retention/development/succession requirements Increased number of assessment development centre applications for support staff Analysis on investment in staff training | <p>Workforce planning data now includes number of staff in development, progress and anticipated completion date.</p> <p>Retirement profile and potential impact examined at People Delivery Group.</p> <p>Appraisal pack contains section on talent management, career discussion and personal development.</p> <p>Monthly meetings being held between Service Delivery & People Directorate, to examine challenges and impacts on resourcing.</p> <p>December 2024 ADC received the highest number of applications.</p> <p>Annual analysis completed on the TNA spend, broken down by staff group and my category of training.</p> | Complete |
| | The service should assure itself that all staff are appropriately trained to fulfil their role. | Head of People Services | Oct-24 | <ul style="list-style-type: none"> Core training requirements known and being implemented. Right people with right skills. | <p>Leadership and Management Development Programme launched as part of the new staff development pathway. New development and assessment pathways will clearly define training and qualification requirements at all levels across both uniformed and non uniformed staff. Competency Programmes launched for all operational roles, bespoke programmes being developed for support staff. High potential development programme launched October 2024. Minimum training requirements defined (Incident Command Foundation/IOSH/Level 1 ICS/Supervisory Manager Acquisition Programme) before promoting into CC role - this ensures core foundation learning has been undertaken for what could be required from the individual on day 1. It does extend the length of time between being successful at an ADC and placed in role, however it ensure right people with right skills.</p> | Complete |
| | The service should put in place an open and fair process to identify, develop and support high-potential staff and aspiring leaders. | Head of People Services | Mar-25 | <ul style="list-style-type: none"> Pilot High Potential Development Programme Launched Candidate(s) enrolled Evaluation of pilot programme to identify learns and evolve | <p>High Potential Programme live.</p> <p>Successful candidates from December ADC identified for high potential programme. This is for both operational and non-operational roles.</p> <p>x5 Supervisory Manager (2 support staff and 3 operational)</p> <p>x1 Middle Manager (operational)</p> <p>Meetings with high potential candidates being held with line management to design bespoke development plans to support their acceleration.</p> <p>Positive feedback received from candidates on how programme could support and what they would like to achieve from it.</p> <p>Evaluation to take place once candidates have completed. December 2025.</p> | Complete |

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|---|---|-------------------------|--------|--|--|----------|
| Managing performance & developing leaders | The service should put in place a system to actively manage staff careers, with the aim of diversifying the pool of future and current leaders. | Head of People Services | Oct-24 | <ul style="list-style-type: none"> • Tools and resources being utilised by managers. • Improved data gathering and understanding of workforce in relation to retention/ development/ succession requirements • Increased number of assessment development centre applications for support staff • Analysis on investment in staff training * Staff Development pathway, inclusive to all staff and ORCE methodology removes any potential bias from panels. * Seek feedback from under represented staff groups on any potential barriers - * session at network meetings to raise awareness | Staff Development Pathway has been launched and incorporates a number of workstreams developing inclusive processes for all staff and supporting career and personal development. Revised leadership and management development programme now live and is inclusive of all staff, not just operational. Enhanced talent management documentation has been included within staff appraisal process to give focus on career aspirations and short, medium and long term goals to achieve them. A new behavioural and leadership framework has been developed and gives foundation for expectations, and is aligned to new values. Staff Development pathway, inclusive to all staff and ORCE methodology removes any potential bias from panels. | Complete |
| | The service should assure itself it has an effective mechanism in place for succession planning, including senior leadership roles. | Head of People Services | Dec-24 | <ul style="list-style-type: none"> • Tools and resources being utilised by managers to have career discussions with their teams/staff • Improved data gathering and understanding of workforce in relation to retention/ development/ succession requirements • Analysis of appraisal data - Talent Management • Analysis of appraisal data - continue in current role / ready to move within level / potential to move to next level • workforce planning data for all roles, including retirement profile to be used to inform decision making at People Delivery Group | <p>Informed workforce planning slides presented at January People Delivery Group containing retirement forecast and updated leave rate.</p> <p>Appraisal pack contains section focusing on talent management, career discussion and personal development.</p> <p>Data to be pulled from appraisal for 25/26 - talent management, ED&I and continue in current role / ready to move within level / potential to move to next level</p> | Complete |

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Overview and Audit Committee Forward Plan 2025/26

ITEM 15

| Item | Reporting Date | Recommended Action | Lead Officer |
|---|----------------|--------------------|---|
| Internal Audit Reports (a) Final Audit Reports (b) Progress (c) Plan | March 2026 | Noting | Internal Audit Manager and Director of Finance and Assets |
| HMICFRS Update | March 2026 | Noting | Head of Service Improvement |
| Corporate Risk Management | March 2026 | Noting | Head of Service Improvement |
| Statement of Assurance 2024/25 | March 2026 | Decision | Director of Legal and Governance |
| Treasury Management Performance | March 2026 | Noting | Deputy Director of Finance and Assets |
| Annual Audit Report | March 2026 | Noting | Deputy Director of Finance and Assets |
| External Audit Plan | March 2026 | Noting | Director of Finance and Assets |

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