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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Tel: 01296 744441

Chief Fire Officer and Chief Executive
Louise Harrison

To: The Members of the Overview and Audit Committee

2 March 2026

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 OCULUS, BUCKINGHAMSHIRE COUNCIL, THE GATEWAY OFFICES, GATEHOUSE ROAD, AYLESBURY, BUCKS. HP19 8FF** on **WEDNESDAY 11 MARCH 2026 at 10.00 AM** 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

MAKING YOU SAFER

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/UCWmIXPWAscxpL3vliv7bh1Q

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; and

   other 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; and

other 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 5 November 2025 (Item 2) **(Pages 9 - 26)**

2(a).   **Minutes**

To approve, and sign as a correct record the Minutes of the Special meeting of the Overview and Audit Committee held on 11 February 2026 (Item 2a) **(Pages 27 - 32)**

3.   **Matters 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 Report: Update on the 2025/26 Internal Audit Plan**

To consider item 6 **(Pages 33 - 38)**

7.   **Internal Audit Report: FY2025/26 Final Internal Audit Reports**

To consider item 7 **(Pages 39 - 122)**

8.   **Internal Audit Report: Progress Update on Audit Management Actions**

To consider item 8 **(Pages 123 - 126)**

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 5 NOVEMBER 2025 at 2:00 PM.

Present: Councillors Banks (Vice-Chairman), Carroll (part), Exon, Gomm (part), M Hussain OBE (part), Lancaster, Sherwell (part) and Wilson (Chairman)

Officers: G Britten (Director of Legal and Governance), D Buchanan (Assistant Chief Fire Officer), M Hemming (Director of Finance and Assets), R Davidson (Director of People), A Hussain (Deputy Director of Finance and Assets), M Hussey (Principal Accountant), A Burch (Head of Prevention and Protection), L Parmar (Risk and Business Continuity Manager), A Prestridge (Internal Audit, Buckinghamshire Council), K Nellist (Democratic Services Officer) , P Kent (External Audit KPMG) and Richard Walton (External Audit KPMG)

Apologies: Councillor Adoh

The Chairman 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.

OA20 MINUTES

RESOLVED –

That the Minutes of the meeting of the Overview and Audit Committee held on Wednesday 16 July 2025, be approved, and signed by the Chairman as a correct record.

(Councillor Sherwell joined the meeting)

OA21 MATTERS ARISING FROM THE PREVIOUS MINUTES

The Chairman advised that:

OA06 INTERNAL AUDIT REPORT: FY2024/25 FINAL INTERNAL AUDIT REPORTS (WORKFORCE PLANNING) – 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 - Following the meeting the Head of People Services, responded directly to the Member with an update regarding part

time employees and those with a flexible working arrangement. Details were provided as to the number of employees the Authority has undertaking part time roles, in addition to our On-Call and what those roles were. Details were also provided on the numbers of employees with a flexible working arrangement in place and assurance given that when a flexible working request is received, the People team work with the local manager to understand organisational impact alongside individual need, to ensure the business as usual can be delivered whilst supporting individual circumstances wherever possible.

OA09 INTERNAL AUDIT REPORT STRATEGY, INTERNAL AUDIT CHARTER AND INTERNAL AUDIT PLAN – 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 Director of Finance and Assets advised that this would be reflected in the next annual update report.

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 Director of Finance and Assets advised that training is available from auditors, professional bodies or the Service's treasury management advisors, depending on what Members require.

The Chairman asked if officers could write to Members to ask what training they would like.

Director of Finance and Assets

OA11 CORPORATE RISK MANAGEMENT - 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 – The Director of Finance and Assets advised that the plan was to bring this to the November meeting, but it will now be presented at the next available meeting (March 2026).

OA22   DISCLOSURE OF INTERESTS

None.

OA23   INTERNAL AUDIT REPORT: FY2025/26 FINAL INTERNAL AUDIT REPORTS

The Internal Auditor advised that the purpose of this paper was 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 had been given. As a result of the findings raised in this report, Internal Audit identified opportunities for improvement detailed in the three high, two medium and one low priority findings raised.

A Member asked if the centralised document management and compliance tracking system for BC plans, BIAs, testing, and reviews, had been completed.

The Risk and Business Continuity Manager confirmed it had.

The Chairman was interested to see that the primary interviewee was the Risk and Business Continuity Manager, was this appropriate.

The Internal Audit Manager advised that the Risk and Business Continuity Manager was the main point of reference, but not the sole point of reference, the Head of Service Improvement was also interviewed.

The Director of Finance and Assets advised that there had been opening and closing meetings to discuss the terms of reference and the recommendations, he had attended these, along with the Head of Service Improvement.

A Member asked how far along was the recruitment process for the new Risk and Business Continuity Officer.

The Risk and Business Continuity Manager advised that the role was currently being advertised and closed on the 10 November, and he hoped to have someone in post by the new year.

RESOLVED –

That Members note the final audit reports for FY2025/26

OA24   INTERNAL AUDIT REPORT: PROGRESS UPDATE ON AUDIT MANAGEMENT ACTIONS

The Internal Auditor advised the purpose of this paper was to update Members on the progress of the implementation of audit actions as at 8 October 2025. There were currently nine actions being monitored, and these related to audits undertaken in FY 2024/25 to date. The status of the audit actions were as follows:

Implemented – 35/44 (80%), In progress - 9/44 (20%). There were currently no overdue actions to report. Internal Audit continued to

actively monitor implementation of all audit actions throughout the year.

RESOLVED –

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

OA25 **INTERNAL AUDIT REPORT: UPDATE ON THE 2025/26 INTERNAL AUDIT PLAN**

The Internal Auditor advised the purpose of this paper was to update Members on the progress made by the Internal Audit Service to deliver the approved 2025/26 Internal Audit Plan. Work had progressed according to the approved plan, and regular discussions had been held with the Director of Finance and Assets to monitor progress. Since the last meeting one audit engagement had been completed and one report was at draft review stage.

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

The Energy Management audit was at draft report stage and management were currently reviewing the outcomes and agreeing actions, this report would be presented at the next meeting.

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

The remaining audits in the plan were scheduled to be delivered in quarter three and quarter four and were Fleet Management, Project Management Assurance and Risk Management Assurance.

The Internal Audit Plan Pipeline listed the areas identified through discussions with senior leadership as potential audits for 2026/27, and included Westcott Training Centre – Capital Project Assurance, Stores, ICT Strategy and Estates and Property Management.

The Chairman advised Members after discussions with the Director of Finance and Assets, it was recommended that a business assurance report by Internal Audit on the On-Call Improvement Plan should be commissioned. This will utilise agreed capacity within the annual Internal Audit programme.

The Director of Finance and Assets advised that when the Community Risk Management Plan was being developed, a similar assurance review was commissioned through Internal Audit, to use Mazars, for assurance that it was in line with the fire standard and addressed relevant recommendations from previous HMICFRS reports.

The Chairman advised that the focus would be on the process of reaching a decision, rather than the decision. It was about getting assurance of the due process of looking at data and reviewing the consultation.

RESOLVED –

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

OA26 **CORPORATE RISK MANAGEMENT POLICY AND FRAMEWORK**

The Risk and Business Continuity Manager advised Members that with regard to the new risk policy and risk management framework, these documents had been refreshed from when they were previously accepted in 2021. There was nothing wrong with how risk management was approached before, but he thought it was appropriate to refresh them and hopefully take them one step further. When looking at the documents, and looking at how risks were scored, the focus was very much on how to improve the clarity to all stakeholders involved. He also engaged with partners across the local resilience forum, and Thames Valley Police to look at best practice.

The Risk and Business Continuity Manager also wanted to point out a formatting issue on the Risk Management Flow diagram some of the names of organisations had not fitted in the boxes properly. This would be amended.

The Risk and Business Continuity Manager highlighted the main changes. When looking at risks previously they were given two scores (treated and untreated), now these were being split into three scores. These were untreated, treated and target. The change splits up the treated score to separate the mitigations that were having a tangible effect on the risk score now (treated), and any future mitigations that were yet to have any influence (future), this should help improve clarity.

The second change was the format of the risk register. When it comes to presenting and reporting to stakeholders, another risk register template was used to make it clearer and easier to discuss.

The last change was the introduction of the Organisational Risk Group (ORG) into the Service, of which the Risk and Business Continuity Manager was the Chair. The group discussed risks across the Service and would escalate any of concern.

The Risk and Business Continuity Manager also advised he had presented this report to the Lead Member for Health and Safety and

Corporate Risk and no changes to the existing reporting arrangements to the Overview and Audit Committee were proposed.

The Chairman had a question on the Organisation Risk Group, and getting some Member insight into how the process was working. One of the suggestions was that the Chairman or one of the Members of the Committee sit in and observe the meeting.

The Risk and Business Continuity Manager advised that Members would be very welcome to come and observe the meetings which took place monthly. The date was set so that it fed up into the appropriate Delivery Group meeting. Members would be able to attend the meetings remotely.

RESOLVED –

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

OA27   CORPORATE RISK MANAGEMENT

The Risk and Business Continuity Manager advised Members there were eight key corporate risks, each risk was assessed using a consistent scoring method and mitigated monthly at the CRMP Performance Board. Only one risk had changed and that was an increased score to the Financial Stability risk.

1) Workforce availability and stability – the support staff pay scales paper had been prepared and would be presented at the Fire Authority meeting in February 2026. Allowances and the revised framework would be presented at the Strategic Leadership Board meeting in January 2026, following this there would be a consultation with staff, with an implementation target date of April 2026. Deep dive sessions had started taking place looking at data around the workforce, to understand causations and impacts so future work could be targeted more effectively. In Q2 the wholetime firefighter campaign was completed and the On-Call firefighter campaign had also been completed.

A Member asked about the CRMP Performance Board monitoring workforce availability.

The Director of People advised the people KPIs and workforce planning were providing workforce information which enabled the People team to pick up on trends earlier and start the intervention work sooner. Officers were also now starting to see where data correlates across the organisation e.g. absence levels and bank usage.

Risk and Business Continuity Manager

2) Industrial Action – the Risk and Business Continuity Manager advised the three Thames Valley fire and rescue services had a joint contract in place with Securitas to ensure that in the event of industrial action, there was a robust response to fill in any workforce gaps. Activities of training and meetings were ongoing to ensure there was no loss of service and capabilities if there was industrial action.

3) Financial Stability - The Director of Finance and Assets advised Members that the Fair Funding Review 2.0 was published for consultation on 20 June 2025. Although detailed figures for individual services would not be published until the Provisional Local Government Finance Settlement in December, modelling produced by two external providers indicated 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) indicated the Service's revenue reserves could be exhausted by 2028-29 if no mitigating action was taken. This was not a good place to be in, hence why the risk score was increased.

The Director of Finance and Assets advised that officers were also conscious of pay awards. Given some of the more recent pay awards, these may exceed the amount expected when the Medium-Term Financial Plan was set in February. This was also an increased risk. There was also the chance of a budget statement at the end of November. When the budget was set in February, officers allocated money towards the Capital Programme, because high level capital expenditure was required for Westcott and High Wycombe Fire Station. Knowing the review was coming, it was much easier to reverse money back away from that than if the money had been invested at the time in staff, it would have been a lot harder to unpick as the Service would not want to make staff redundant unnecessarily. Hopefully more would be known by the end of December.

The Director of Finance and Assets advised that in terms of timescales for planning the budget this coming year, the one positive that could be taken from it, was this settlement should be a three-year settlement, which would help with future planning. Previously, there had been year on year settlements, the last multi-year settlement was in 2019/20. Trying to plan one year at a time, when the Authority was trying to do some big projects was very difficult.

The Chairman asked that between now and then, given the unknowns, how were officers planning the budget preparation

because there was so much work to do before the outcome was known.

The Director of Finance and Assets advised that as a senior team, they dedicated a two day away day, to look at every single line item in the budget, to look at what could be done differently what could be done better.

A Member asked if there was a way to look at a best-case scenario as well as a worst-case scenario.

The Director of Finance and Assets advised that even with the best-case scenario that had been modelled, it showed a fall in reserves if the Authority did not change its expenditure. The government was looking through the consultation feedback and the Authority had made a strong representation around that. The Service was not driven by demand but by risk. The best-case scenario would be if the government changed assumptions. At present the Service could only model what was in the consultation.

The Chairman asked that given the significant change in score, how was this brought to the attention of the Executive Committee and subsequently the Fire Authority.

The Director of Legal and Governance advised there were Lead Members allocated to each risk, and any changes that had been agreed at this meeting, would be fed back up to the Lead Member.

The Director of Finance and Assets advised that the Lead Member could be advised of the change in scoring of the risk straight after this meeting.

The Chairman advised that the Chairman of the Authority and the Executive Committee should also be made aware of this change.

4) Information Management – The Director of Legal and Governance advised Members that by way of an update to the narrative for this risk, he were very close to finalising arrangements with a neighbouring fire and rescue authority to allow this Authority to use the services of its Data Protection Officer. The Director of Legal and Governance was awaiting his counterpart to agree the final terms of a draft agreement to implement this collaborative opportunity. The immediate priority for the individual would be to update procedures and ensure staff were reminded of the practicalities for safeguarding data and minimising the amount of data the Service holds.

In terms of revising procedures this would include making any necessary updates to reflect the implementation of the relevant provisions of the Data (Use & Access) Act 2025 which changed some

of the rules around handling personal data and responding to subject access requests.

A Member asked about responding to subject access requests, would there be a single point of reference if there was an enquiry.

The Director of Legal and Governance advised that subject access requests currently come into this Service, and they would continue to do so. The role of the Data Protection Officer was to be the alternative point of contact for advice and all matters relating to the UK GDPR. Local authorities were allowed to appoint a joint Data Protection Officer.

5) McCloud and Sargeant – The Risk and Business Continuity Manager advised this was the risk around firefighter pensions, there were no updates at present.

6) Climate Change – The Risk and Business Continuity Manager advised that both new rural firefighting vehicles were in Service. The first was on the run at Chesham, the second was currently in the process of having driver familiarisation but was ready to go on the run. Officers were currently looking into the Service's winter preparedness.

A Member asked about the rural firefighting vehicle being based in Chesham as this was in the heart of the Chilterns woodlands, whereas most fires had been on arable land and big farms and also in Milton Keynes. Who was making the assessment as to where these vehicles were situated.

The Assistant Chief Fire Officer advised they were currently replacing vehicles at current locations, which was Chesham, High Wycombe and Milton Keynes. Within the proposals going to the Authority next week, there was a review of where those specialist capabilities may be in the future.

The Assistant Chief Fire Officer advised as already mentioned, the Service was moving into winter preparedness, wide area flooding etc. There were some issues at the beginning of the year around the Service's water rescue training. Currently the training and assessments were done in the natural waterways in county, especially Level 2 which was the wading capability, non-swimming water rescue. There were two accident investigations as a result of people getting sick after being in the Thames, which paused the training for quite a substantial period of time, (around four months) while the implications were understood and investigations put in place. Going forward the training would be moving to a man-made venue in Wallingford, which colleagues in Oxfordshire and Royal Berkshire use.

The Chairman asked that if it was man made could it simulate the same conditions as a river with currents.

The Assistant Chief Fire Officer advised that Module 3 swift water rescue took place at Lee Valley in Hertfordshire, which was also the venue of the Olympic canoeing and met the grade of water that was required. Module 2 was a different requirement, but Wallingford was a similar set up to Lee Valley and met the requirements of DEFRA etc.

7) Misconduct/Behaviours at odds with Service values – The Risk and Business Continuity Manager advised that there were various pieces of work commenced in September and continued to take full effect around 'Misconduct/behaviours not at odds with Service Values' – these included the Standards of Behaviour Action Plan which was being reviewed and updated with any gaps identified and addressed; Capsticks review of key procedures was underway; THRIVE Leadership Development Programme to help support and develop colleagues' leadership skills; A mentoring framework produced as a support for mentoring relationships; sexual harassment training was currently being rolled out across the Service and was mandatory for all staff; and a Peer Review completed by Derbyshire Fire and Rescue Service with 12 recommendations, 8 had been complete and 4 were on target.

8) Devolution/Local Government Reorganisation – The Director of Legal and Governance advised that this was originally added to the Corporate Risk Register with a focus on the proposed South Midlands Combined Authority which then became a narrower proposal for a BLMK Combined Authority both of which had the potential for the administrative area of Milton Keynes to spin out from within the Thames Valley Police area and the fire and rescue authority area.

Since its addition to the register when still a White Paper, the English Devolution and Community Empowerment Bill was progressing through parliament. As reported to the Committee previously, the BLMK proposal was not accepted by MHCLG to be in the 'first wave' of devolution bids. Officers could find no public domain information of the current status of the BLMK bid. However, since the last meeting of this Committee it seemed that the chances of the progression of a BLMK authority within the lifetime of this parliament (i.e. 2029) may have become remote, and by implication the transfer of fire and rescue functions to such an authority. The competing bids for unitaries across Oxfordshire and West Berkshire needed to be submitted by 28 November 2025. However, whichever

model was taken forward would have less direct impacts on this Authority.

The Director of Legal and Governance advised that looking at potential implications should the BLMK bid come to fruition, it would have a significant impact on this Authority. When it was initially put onto the Corporate Risk Register, the scoring was slightly different as it was based on the likelihood within a period of time. However, under the new scheme, it still feels like it was a possibility, but it was a discussion piece, and if Members would like to see the score reduced in terms of its likelihood, that was something that could be looked at.

A Member felt the risk could not be reduced, but making it clear it was a best guess in the circumstances. It was better to be at a higher risk than a lower risk.

The Chairman stated this was the risk he felt least comfortable about, as it was sitting on a risk register with no clear mitigation. What could be done about this that would give Members some degree of comfort that the implications were understood.

The Chairman asked what the potential scenarios were and what were officers doing to look at those. The Chairman would feel more comfortable if the Authority was taking more steps to understand, if there were plans brought forward, the Authority would be in a better position to explain the issues and implications.

The Director of Legal and Governance advised that a benefit was that on this Committee were Members from Milton Keynes City Council who might be able to bring their insights regarding the likelihood of BLMK combined authority occurring, and it was the impact of a potential BLMK devolution if taken forward that would have the most significance on Buckinghamshire and Milton Keynes Fire Authority, because the direction of travel once they move to a combined authority, as police and fire and rescue would fall under that organisation. It would have a significant impact operationally given that a lot of the resources were based in the Milton Keynes City Council area. It would have significant impact on support services, as if the Authority was no longer a combined fire authority, it would then revert to a county authority and come back under Buckinghamshire Council.

The Director of Legal and Governance advised he was being cautious saying he could find no public domain information. Members may have more insight in the likelihood of it progressing.

The Director of Legal and Governance advised that looking in the other direction at what was happening in Oxfordshire and West

Berkshire, two of the proposals included the creation of a new unitary council which would be called Ridgeway. It would straddle two fire and rescue services, Royal Berkshire and Oxfordshire. The upshot of two of those models, was that it would require an expanded Royal Berkshire Fire Authority, which would have less direct impact on this Authority operationally. The likely greatest impact would be the renewal of the Thames Valley Fire Control Service agreement. There would be implications in terms of the inter-authority agreement and funding model.

The Chairman would like officers to go away and consider what a timetable might be like in terms of workload and to get towards some scenarios/decision tree and mitigating actions. It was not imminent but may be in the 2026/27 financial year that a workplan could be presented. The Director of Legal and Governance said that should be achievable.

Director of Legal and Governance

RESOLVED –

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

(Councillors Carroll and M Hussain OBE left the meeting)

The Chairman proposed, and it being seconded, it was agreed that the meeting would be adjourned for a period of 10 minutes.

OA28   DRAFT ANNUAL AUDIT REPORT – YEAR-ENDED 31 MARCH 2025

The Chairman advised Members that unfortunately the report was not in the pack and therefore had not been available to Members.

The Director of Legal and Governance advised that it was regrettable Members did not have the item to consider, however KPMG would give a presentation. After the presentation, the proposal was that it would be circulated by email to Members, noting that there would be a final version of the audit report, received by the full Authority in February 2026. However, the key findings of this draft audit report Members would consider in the next item which was the Annual Audit Progress Report. Also to note the version circulated by email would then be published on the Authority's website by 30 November 2025.

The External Auditor Richard Walton advised Members the purpose of this report was to provide a summary of the findings and key issues arising from the 2024/25 audit. The report contained an executive summary, results and findings from the work completed on audit of the financial statements and value for money.

This report had been prepared in line with the requirements set out in the Code of Audit Practice published by the National Audit Office

and was required to be published no later than 30 November of each year. The report covered interim findings for audit year 2024/25 as the audit was still ongoing.

The External Auditor advised that the date was paused for the first year of the audit and Members would be aware of the delays that happened previously, and the backstop arrangements. This was part of that new process, the Auditor had to report at least annually, to ensure there was not a long period of time between audits.

The audit was not yet finished, and this report was a holding position to allow the Auditors and the Authority to meet the legislative requirements in publishing the auditors progress. The report gave a summary of the value for money work. It also gave various statement about the progress of the audit. As it was not finished, the status of the audit was in progress, it also gave powers of responsibility as there were various powers that Auditors had. Another part of the report was the public commentary on value for money.

The External Auditor Philip Kent advised Members that the report sets out the commentary on arrangements the Authority had in place for value for money. The report also gave commentary on whether the Authority had the right governance decision making and whether the Authority had efficiency and effectiveness of resources, generating financial savings and improving the quality of services for its residents.

The External Auditor advised there was nothing of significant, or negative, or of concern that would be in the commentary. It also noted the effort the Authority had put in to move out of the HMICFRS engage process.

RESOLVED –

That the content of the report was not noted, albeit a verbal update was received, and the report would be circulated to Members after the meeting.

OA29 **ANNUAL AUDIT PROGRESS REPORT**

The External Auditor Philip Kent advised Members that this report provided an external audit progress update for the Authority for the year ending 31 March 2025. It outlined the current status of the audit, noting substantial progress but with some areas still pending, including pension valuations, leases, payroll, and disclosures. No significant control deficiencies or audit adjustments had been identified.

The report also discussed 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 was proposed, contingent on the Authority's support and audit evidence quality.

Two risks had been identified, the first was management override of control – this work was complete subject to internal review. There was no matters arising from this work. The second was valuation of post-retirement benefit obligations – KPMG were currently waiting for information from the Authority (or the Authority's actuary specialist) to complete the work in this area. To date there were no matters arising. The assumptions underpinning the valuations, had been assessed as balanced and within the reasonable range. The Authority was required each year to obtain a valuation of land and buildings. Subject to the finalised review, KPMG were content with how the valuation had been prepared.

The External Auditor confirmed there were no audit adjustments at this time, and they had not identified any significant weaknesses in respect of internal controls that they wished to bring to the Committee's attention.

Regarding value for money, External Audit were required under the Audit Code of Practice to confirm whether they had identified any significant weaknesses in the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources, and confirmed they had not found any risks in respect of value for money and would provide a clean conclusion. This was an improvement on last year as there was a risk in the adverse HMICFRS inspection outcome. External Audit do look at areas for improvement and like to share good practice, but at this stage none had been identified. External Audit had fully completed their value for money work this year.

The Chairman thanked the External Auditors for the commentary and was very encouraged by what had been said today and looked forward to getting the final report in due course.

The Chairman stated that there was one point he wanted to pick up, and that was the next Committee meeting was scheduled for March, and this needed to be completed in February. What was the process in which the Authority could continue to meet its statutory duty?

The External Auditor Richard Walton advised that to fully comply and to report the findings of the audit, it could go to a different meeting of the Authority, or to organise a meeting of this Committee for February.

The Director of Legal and Governance advised that those were the options, historically when the Committee had not been able to meet

and there was a statutory deadline, the reports had been through the full Authority.

A Member asked if it would need to be recommended to the full Authority by this Committee.

The Director of Legal and Governance advised that actual approval could be taken by this Committee, but as the Chairman had said, the next meeting of the Committee was not due until March.

The External Auditor Richard Walton advised Members that what needed approving by Members was the financial statements, the accounts and the letter of management representation. The report the External Auditor would bring was for noting.

The Chairman advised his personal preference was that a meeting of the Committee be arranged in February to take that item, as there was a very long agenda for the March meeting. The Chairman did not think three meetings a year of this Committee was sufficient, and officers needed to relook at the calendar, relook at the rhythm of the account's preparation and work programme and then structure the number of meetings accordingly.

Democratic Services Officer

RESOLVED –

That the content of the report be noted.

OA30 **TREASURY MANAGEMENT PERFORMANCE APRIL TO SEPTEMBER 2025/26**

The Principal Accountant presented the Treasury Management Performance report for April to September 2025/26. The accrued interest earned for the reporting period amounted to £625k, against a budget of £300k, which was an overachievement of £325k and resulted in the Authority achieving the budget for the year of £600k.

In terms of investments, as at 30 September 2025 the Authority had £28.44m invested in various UK counterparties including, banks, buildings societies, local authorities, Money Market Funds and current accounts. As Members could see from the investment chart, the Authority had deals maturing on a frequent basis, with £7.44m available within 24hrs to ensure the Authority was able to meet its short-term expenditure requirements.

There has been no change in the Authority's borrowing position during the reporting period, with £4.55m PWLB loans still outstanding. The accrued interest costs incurred on the borrowing for the reporting period was £107k. The next loan was due to mature in December 2027, and funds had already been set aside to repay this when due.

The Principal Accountant advised Members that since April, the Bank of England's Monetary Policy Committee (MPC) had voted to reduce the interest base rate on two occasions: 0.25% reduction in May 2025 to 4.25% and another 0.25% reduction in August 2025 to 4%, which was the current base rate. The next MPC review meeting was scheduled for 6 November 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 24 months, to 3.25% by December 2027.

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 about the credit ratings for counterparties, the Authority was investing in Bradford Metropolitan Borough Council, and investments in Newcastle Building Society and West Bromwich Building Society. These were building societies not banks, was that why they didn't have a credit rating and why had the Borough Council not got a credit rating, was that a risk that was taken into account.

The Principal Accountant advised that as part of the Treasury Strategy, the Authority was able to invest in both banks and building societies, and local authorities and local authorities and building societies were not rated, so separate due diligence checks were done to ensure there was no risk or reputational risk.

(Councillor Gomm joined the meeting)

RESOLVED –

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

OA31 HIS MAJESTY'S INSPECTORATE OF CONSTABULARY AND FIRE AND RESCUE SERVICES (HMICFRS) – BUCKINGHAMSHIRE FIRE AND RESCUE SERVICE (BFRS) 2023-2025 UPDATE

The Assistant Chief Fire Officer advised as Members were aware, the Service had a challenging report two years ago, officers worked hard, supported by Members, and made good progress, and the three causes of concern were closed down (Prevention, Protection and EDI) and the Service came out of the engage process in March, which was very positive. Alongside that, officers did not lose focus on the areas for improvement, and pleasingly strong progress had been made.

Looking forward, HMICFRS would be back, and it was quite a lengthy process, but the key period would be January – March 2026.

Document request in January and onsite February and March and officers anticipate a report around June time.

For the first time the inspectorate would be looking at Fire Authority governance and would interview the Chairman of the Authority and the Chairman of this Committee. They would not make a judgement about the Authority's governance this time around. Officers were at the planning stage, and it was now about preparing the organisation to be inspection ready.

The Assistant Chief Fire Officer advised that the reflection from the HMI Lead over previous months was that certainly from an HMI perspective, they found quite a different climate in the organisation. Some of that was about the preparation not to fear it, but to embrace the process and celebrate the good things the Service does. The atmosphere from HMI seemed to have changed and that means that staff were more comfortable with the process.

RESOLVED –

That the HMICFRS update be noted.

OA32   FORWARD PLAN

The Chairman advised this would now be subject to the additional meeting being added, the Statement of Assurance and the On-Call Improvement Plan assurance report being added to the March meeting.

RESOLVED –

That the Forward Plan be noted.

OA33   DATE OF NEXT MEETING

The Committee noted the next Overview and Audit Committee meeting would be held in February, followed by the next meeting on Wednesday 11 March 2026 at 2pm.

The Chairman closed the meeting at 4.45 PM

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Buckinghamshire & Milton Keynes Fire Authority

Minutes of the Special Meeting of the OVERVIEW AND AUDIT COMMITTEE of the BUCKINGHAMSHIRE AND MILTON KEYNES FIRE AUTHORITY held on WEDNESDAY 11 FEBRUARY 2026 at 1.40 PM.

Present: Councillors Adoh, Banks (Vice-Chairman), Carroll, Exon, Gomm, M Hussain OBE, Lancaster, Sherwell and Wilson (Chairman)

Officers: G Britten (Director of Legal and Governance), M Hemming (Director of Finance and Assets), A Hussain (Head of Finance and Assets), M Hussey (Principal Accountant), K Nellist (Democratic Services Officer) Richard Walton (External Audit KPMG) and Philip Kent (External Auditor KPMG)

Apologies: None.

The Chairman welcomed Members to the meeting and advised this was a special meeting because the Statement of Accounts needed to be signed off and Members needed to receive the report from the external auditors, KPMG, who had joined the meeting today. In line with the government's backstop dates, the Finance team needed to get everything completed, so this additional meeting was introduced into the programme. Members would see two additional sheets of paper in front of them, this had been a dynamic process to get to this point, and there were a couple of small amendments that needed to be added.

OA34   DISCLOSURE OF INTERESTS

None.

OA35   AUDITOR'S ANNUAL AND YEAR END REPORTS – YEAR ENDED 31 MARCH 2025

The External Auditor Richard Walton advised Members that he had just received confirmation that the technical panel considering the proposed qualified audit opinion had approved it. That would mean he would be signing a qualified audit opinion on the Authority's set of accounts. A qualified opinion was a positive step after many years of disclaimed opinions. The External Auditor felt that next year the Authority may be able to obtain an unqualified opinion. Of the very large numbers of local authorities that have had disclaimed audit opinions over the last few years, there were not many that managed to get to qualified.

The External Auditor advised that the report set out their considerations of the key risks that had been flagged during the audit. The External Auditor took Members to the outstanding matters which when the report was written, they were still working through but now were basically finished. There were some sub procedures that would need to be done on the actual signed set of accounts when they receive them from the Finance Team, but everything was looking very positive.

The External Auditor advised that the two significant audit risks that they flagged to the Committee this year, and the one that appears in every audit report was the Management Override of Controls. Nothing was found that external audit needed to report on. The other more specific risk was linked to the valuation of the defined benefit obligation linked to the Firefighters Pension Scheme. The reason this was a risk was because it was a large number in the accounts and had a lot of judgement in terms of how it was calculated. External Audit had a good robust look at it, and they did not have any amendments they wished to make in regard to this matter.

The key accounting estimates were the pension assets that were referred to and also the valuation of land and buildings, external audit did not have any concerns to raise with either. There were no control deficiencies to be raised, the prior year matter that had been reported had been remediated and external audit were content the actions agreed had taken place.

The External Auditor took Members through the value for money and confirmed there were no significant risks raised after their risk assessment, and therefore there were no significant weaknesses.

The Director of Finance and Assets wished to extend thanks to the External Auditors and the Finance Team for all their hard work.

The Chairman also wished to extend his thanks to the External Auditors and the Authority's Finance Team for doing a terrific job to get this completed.

The Chairman requested an amendment to the current recommendation which stated 'That the content of the report, and the disclaimed opinion with the reasons provided by the auditors, be noted' to 'That the content of the report, and the qualified opinion with the reasons provided by the auditors, be noted'

It being moved and seconded, it was

RESOLVED –

That the content of the report, and the qualified opinion with the reasons provided by the auditors, be noted.

OA36   LETTER OF MANAGEMENT REPRESENTATION 2024/25

The Principal Accountant advised Members that the Letter of Management Representation was a legislative requirement and a self-explanatory paper. Information contained within this letter contributed towards the Auditors being able to form their opinion as to whether the financial statements give a true and fair view of the Authority's financial position as at 31 March 2025.

In front of Members was an updated Appendix 3, which referenced the uncorrected audit misstatements. The additional item listed related to a misstatement that had not been adjusted on the cashflow statement and accompanying notes. It had also been noted there were £114k worth of capital purchases which were not paid for as at 31 March 2025. These had been included in investing activities rather than being shown as a capital credit under operating activities. Overall, this was a presentational change and does not impact the bottom-line figures on the cashflow statement.

The Principal Accountant advised Members this letter was to be signed off by the Director of Finance and Assets, Mark Hemming and Chair of the Overview and Audit Committee, Councillor Wilson and returned to the auditors.

The Chairman requested an amendment to the current recommendation to include the updated Appendix 3.

It being moved and seconded, it was

RESOLVED –

That the Letter of Representation, with the updated Appendix 3, be approved for signature by the Chief Finance Officer and the Chairman of the Overview and Audit Committee.

OA37   STATEMENT OF ACCOUNTS – YEAR ENDED 31 MARCH 2025

The Principal Accountant advised Members that the accounts outline the financial activities of the Authority for the year ended 31 March 2025. The accounts show the financial detail of the services the Authority had provided, together with explanatory notes, the resources consumed and the financial position at the end of the year compared with the previous year.

When putting together the accounts the Authority have followed the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Local Authority Accounting in the UK 2024/25: Based on the International Financial Reporting Standards (IFRS), the Code.

The accounts were drawn up in accordance with the accounting policies which were set out in detail within the Statement of Accounting Policies section. The responsibility for the proper administration of the Authority's financial affairs was vested with the Director of Finance and Assets who was required by law to confirm that the Authority's system of internal controls could be relied upon to produce an accurate Statement of Accounts.

The Accounts contains four main statements. Each of the four main statements were supported by disclosure notes providing additional detail to figures presented. The four main statements were the Movement in Reserves Statement which showed the changes in the financial resources over the year. Comprehensive Income and Expenditure Statement which showed the gains and losses that contributed towards the changes in resources shown in the Movement in Reserves Statement. The Balance Sheet which showed how the resources available were held in the form of assets and liabilities, and the Cash Flow Statement which showed how the movement in resources had been reflected in cash flows.

The Principal Accountant advised Members that the accounts also contained information regarding the Firefighters' Pension Fund Account, along with a narrative statement providing information about the Authority, including key facts about the Authority's financial performance in 2024/25 and corporate risks.

The most significant change in these accounts compared with previous years was the adoption of IFRS 16 Leases with effect from 1 April 2024. IFRS 16 required authorities to recognise the majority of lease arrangements on the balance sheet through the recognition of right-of-use assets and corresponding lease liabilities, representing the obligation to make future lease payments. For the Authority, this had resulted in changes to the recognition and accounting treatment of both operating and finance leases. Considerable work had been undertaken to ensure the transition to IFRS 16 had been implemented in accordance with the requirements of the accounting standard.

The Principal Accountant had also provided an extract of Note 11 – noncurrent assets, which had received an adjustment to the additions and depreciation due to rounding identified following the papers being issued to Members. The value of the rounding was 1 and this adjustment did not impact the bottom-line figure shown in Note 11 or any other note in the accounts.

The External Auditor had presented to Members the detailed Auditor's Audit report, and the overall audit opinion would be added

into the Statement of Accounts ready for signing following this meeting.

A Member also wanted to put on record his thanks for the complex work the Finance Team had undertaken on behalf of the Authority.

A Member asked the External Auditor how easy did they find it working with officers.

The External Auditor advised they were independent auditors so had to stay completely independent from officers, but the fact the Authority had moved from a disclaimed opinion to a qualified opinion, speaks for itself. It would not be possible without the Authority's Finance Team supporting the auditors in the audit. Also to note that External Audit were not charging additional fees for delays in information from the Finance Team, who send quality working papers and if asked questions, reply in a positive manner in a good time scale.

The Chairman requested an amendment to the current recommendation to include 'with the amended note 11, page 52.

It being moved and seconded, it was

RESOLVED –

That the Statement of Accounts for the financial year ended 31 March 2025 with the amended note 11, page 52, be approved for signing by the Chief Finance Officer and Chairman of the Overview & Audit Committee.

OA38   DATE OF NEXT MEETING

The Committee noted the next Overview and Audit Committee meeting would be held on Wednesday 11 March 2026 at 10am.

The Chairman closed the meeting at 2.02PM

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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 11 March 2026

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

Lead Member: 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

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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 five engagements have been completed:

- The Energy Management audit reached a **'reasonable'** assurance opinion, with six medium and one low priority findings raised.
- The Core Financial Controls audit reached a **'reasonable'** assurance opinion, with two medium and three low priority findings raised.
- The Payroll audit reached a **'substantial'** assurance opinion, with one low priority finding raised.
- The Programme Management Office (PMO) Assurance review was completed in quarter three, and a number of improvement opportunities we identified.
- The On-Call Improvement Programme Assurance Phase 1 review was commissioned by the Director of Finance and Assets in late quarter three.

The detailed reports for the five completed engagements are presented separately.

The Fleet Management audit is at draft stage and has been circulated to management and key contacts involved in the audit for comment. This report will be presented to the next meeting.

The Risk Management audit is at the fieldwork stage. This report will be presented to the next meeting.

The final reports for the remaining two audits from the 2025/26 Internal Audit plan will be presented to Members at the next Overview and Audit Committee meeting.

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

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 BMKFA Internal Audit Plan

Progress Update

March 2026

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 O&A 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	Draft Report at QA
Strategic Objective: Reducing Risk and Keeping Our Community Safe			
Project Management Office (PMO) Assurance To fulfil our statutory responsibilities, we will undertake work to provide assurance over key controls within the financial governance framework.	15	Q3	Final Report
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, Debtors, Capital, Financial Regulations, General Ledger, Reconciliations and Treasury Management.	22	Q3	Final Report - **Reasonable** opinion with five findings raised: two medium and three low priority. Report presented at the March O&A meeting.

Internal Audit Plan 2025/26

Internal Audit Activity	Number of Days	Proposed Timing	Status Update
Strategic Enabler: An Inclusive, Healthy and Engaged Workforce			
Payroll To fulfil our statutory responsibilities, we will undertake work to provide assurance over key controls within the Payroll system and the processes that feed into it. Following a change to where the function sits within the organisation, the Payroll audit will now be carried out separately to the Core Financial Controls audit.	8	Q3	Final Report - **Substantial** opinion with one low priority. Report presented at the March O&A meeting.
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	Fieldwork in progress
Strategic Objective: Reducing Risk and Keeping Our Community Safe			
On Call Improvement Programme Assurance To provide assurance over the Fire Authority's On Call Improvement Programme. This work will be delivered in two phases, both delivered as part of the 2025/26 Internal Audit Plan.	10	Q4	Phase 1 – Final Report Phase 2 – Fieldwork in progress
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**		

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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 11 March 2026

Report title: Internal Audit Report: FY2025/26 Final Internal Audit Reports

Lead Member: 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 following five engagements:

- Core Financial Controls audit;
- Payroll audit;
- Energy Management audit;
- Programme Management Office (PMO) Assurance Review; and
- On-Call Improvement Programme Assurance review.

The Core Financial Controls evaluated nine key financial risk areas: Financial Control Framework, Creditors, Debtors, General Ledger, Grant Income, Capital, Banking and Reconciliations, VAT and Treasury Management. The overall opinion of this audit is **Reasonable**, with two medium and three low priority findings raised.

The objective of the Payroll audit was to assess the accuracy, completeness of the payroll process and to ensure that controls are operating effectively to mitigate the risk of errors, fraud or unauthorised payments. The overall opinion for this audit is **Substantial;** with one low priority finding raised.

The purpose of the Energy Management audit was to provide assurance on the authority's objective of mitigation set out in the Fire Authority's Environment and Climate Action Plan. Effective energy management is necessary to reduce costs, enhance sustainability, ensure regulatory compliance, and improve operational efficiency. The overall opinion for this audit is **Reasonable;** with six medium and one low priority findings raised.

The Programme Management Office (PMO) Assurance Review assessed the PMO operating model, governance, tooling and capability against good practice. The

review identified risks such as reporting, resource optimisation and improvement opportunities. The review aimed to provide a practical roadmap (near-term and medium-term) to strengthen portfolio management, project controls and benefits realisation; with a number of improvement opportunities identified that are being taken forward by senior management.

The On-Call Improvement Programme Assurance Phase 1 review assessed the pre-consultation process, ensuring option development and modelling are robust and consistently applied. The review validates that the consultation approach and decision-making pathway are fair, transparent, and aligned with the first three Gunning Principles. A number of improvement opportunities were identified that are being taken forward by senior management.

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

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	Core Financial Controls Internal Audit Report (**Reasonable**)	Not applicable
B	Payroll Internal Audit Report (**Substantial**)	Not applicable
C	Energy Management Internal Audit Report (**Reasonable**)	Not applicable
D	Programme Management Office (PMO) Assurance Review Report	Not applicable
E	On-Call Improvement Programme Assurance	Not applicable

Audit One Page Summary

Audit Title	Audit Year	Corporate Objective Alignment
Core Financial Controls	2025/26	Responding quickly and effectively to emergencies

Audit Objective	Why This Audit?
To provide an evaluation of, and an opinion on, the adequacy and effectiveness of the system of internal controls that are in place to manage and mitigate financial and non-financial risks.	A contribution towards the overall opinion on the system of internal control that the Chief Internal Auditor is required to provide annually, additionally providing assurance to the Section 112 officer that financial affairs are being properly administered. **Strategic Risk Alignment:** Making the most of our finances and assets

Assurance Opinion Against the Audit Scope

Risk Areas Covered	Assurance Opinion	Number Findings
Financial Control Framework	Reasonable	3
Creditors	Reasonable	1
Debtors	Reasonable	1
General Ledger	Substantial	0
Grant Income	Substantial	0
Capital	Substantial	0
Banking and Reconciliations	Substantial	0
VAT	Substantial	0
Treasury Management	Substantial	0
Budget Setting and Management	Substantial	0
Follow Up	Substantial	0
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 of Findings

Examples of good practice observed

- ✓ A consistent and robust internal performance monitoring framework is in place.
- ✓ Throughout all testing we observed a strong separation of duties as part of the Integra system.

Key risks observed

- Feasible circumvention of the control environment through lack of separation of duties between administrative and operational roles in the Finance system.

Key root causes identified

- Documentation and adherence to processes, including vendor set up and debt write-off not universally applied.
- Aging policy documents requiring review.

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	Both the Director of Finance and Assets and Head of Finance accept the level of risk associated with the two Principal Accountants being system administrators and system users. However, the Principal Accountant will explore the option of creating / utilising an audit enquiry report, which will highlight any suspicious transactions / changes.	Medium	Principal Accountant	30 June 2026
2	The Finance team will ensure all communication with the Director of Legal and Governance is formally recorded to ensure the Service can demonstrate it has done everything practically possible to attempt to recover outstanding debt from Customers / Companies who have entered administration of liquidation.	Medium	Principal Accountant	31 March 2026
3	The Head of Finance is to review the Financial Instructions and Financial Regulations to ensure they are both updated and aligned to current business practice.	Low	Head of Finance	30 September 2026
4	The template(s) for risk registers across the Service is currently under review by the Risk & Business Continuity Manager. Following this review the risk register for Finance and Assets will be updated accordingly.	Low	Director of Finance and Assets	30 June 2026
5	Review the current process for setting up new suppliers and ensure a review of existing suppliers is carried out prior to a new supplier is processed / set up.	Low	Principal Accountant	31 March 2026

BUCKINGHAMSHIRE COUNCIL

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)
Finding 1: Financial Control Framework – Separation of Duties in management of the Finance Systems **Expected Control:** Where possible, administrative access to key systems should be restricted to non-operational staff, for example the IT function. For smaller organisations, such as the Fire Authority, detective controls should be in place covering administrative transactions.		1. Systems
Finding(s): Discussion with the IT Manager and the Principal Accountant found that the Finance service administers access rights to the Finance system, Integra. This presents a control risk as the Principal Accountants can amend permission and process changes (e.g. bank details) without a separation of duties. The Fire Authority should consider delegating the administration of the Finance system to IT and removing administrative rights from operational Finance staff in line with ISO 27001 (Information Security). There are currently limited detective controls in place to monitor for administrative users misusing permissions. Through a system walkthrough on the test environment for Integra with the Principal Accountant, we confirmed that he was able to update bank details and approve payments without second officer approval. With administrative access administrators would hypothetically also be able to create ghost-users to bypass separation of duties requirements/system workflows. The team conducts spot checks on payments over £10,000, and there is an audit trail within the system - however we established that payment audit trails are not reviewed. **Risk(s):** Without separation of duties and proactive monitoring, users with elevated access could amend permissions, change critical data (e.g., supplier bank details) or create fictitious user accounts. This increases the likelihood of financial loss, reputational damage, and non-compliance with internal control standards.		**Management Actions(s)** System administration access for the finance system, Integra, will remain with the two Principal Accountants and not be transferred over to another department. Both the Director of Finance and Assets and Head of Finance accept the level of risk associated with the two Principal Accountants being system administrators and system users. However, the Principal Accountant will explore the option of creating / utilising an audit enquiry report, which will highlight any suspicious transactions / change.
Responsible Person	**Principal Accountant**	**Action Due Date**	**30 June 2026**

BUCKINGHAMSHIRE COUNCIL

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)
Finding 2: Debtors – Debt Write Off **Expected Control:** Debts should be written off when all other avenues have been exhausted, or recovery is cost-prohibitive.		1. Process & Procedures
Finding(s): Generally the Fire Authority's debtors are few in number and value, with 12 debtors owing a combined debt of £39,448. There have been three debt write offs between September 2024 and September 2025 for a cumulative value of £414.80. There was one additional write off in the period covered, a large debt owed by Encompass Select Ltd for a value of £24,200.55. This company had entered administration, and it is unlikely the Fire Authority will ever receive this money. Finance had referred this debt to the Fire Authority's internal Legal service on 17 December 2024, noting that during the company's liquidation no further creditors had been identified (published on Companies House on 19 November 2024). A decision was taken not to pursue further recovery action as there were other creditors including HMRC who would take priority when drawing from the company's funds. However, this decision was not formally recorded. The write off was approved by the Executive Committee on 9 July 2025. **Risk(s):** Failure to take timely and effective action to recover significant debts increases the risk of financial loss; Delays or gaps in escalation processes (e.g. between Finance and Legal) may result in missed opportunities for recovery, particularly where companies enter administration or liquidation.		**Management Actions(s)** To prevent similar occurrences in the future, the Finance team will ensure all communication with the Director of Legal and Governance is formally recorded to ensure the Service can demonstrate it has done everything practically possible to attempt to recover outstanding debt from Customers / Companies who have entered administration of liquidation.
Responsible Person	Principal Accountant	**Action Due Date** 31 March 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	Low	Root Cause(s)
Finding 3: Financial Control Framework – Financial Instructions / Regulations require review **Expected Control:** The Authority's Financial Instructions and Regulations should be reviewed periodically to ensure they remain aligned with organisational strategy, terminology and operational requirements. These documents should include version control. **Finding(s):** The Financial Regulations were last updated September 2019, whilst the Financial Instructions did not provide a specific date but did reference Financial Regulations approved in October 2017. We noted inconsistency in terminology used, for example referring to the depreciated Public Safety Plans which were replaced by Community Risk Management Plans. Equally, the documents referred to differing Governance Bodies, the former Strategic Management Board, now referred to as the Strategic Leadership Board. There were also procedural discrepancies observed including around the approval of virements. The Financial Regulations referenced Imprest Accounts, however the Financial Instructions state these have been closed. We noted both documents lacked robust version control. **Risk(s):** If the Authority's Financial Instructions and Financial Regulations are not reviewed periodically there is a risk that they will not reflect current processes or may be misleading to staff. This could result in operational inefficiencies, failures in the control environment or poor alignment to strategic objectives.		1. Process & Procedures **Management Actions(s)** The Head of Finance is to review the Financial Instructions and Financial Regulations to ensure they are both updated and aligned to current business practice.
Responsible Person	Head of Finance	**Action Due Date** 30 September 2026

BUCKINGHAMSHIRE COUNCIL

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)
Finding 4: Financial Control Framework – Risk Assessments **Expected Control:** The Authority requires Delivery Groups produce and maintain risk registers for their service areas. **Finding(s):** We reviewed the risk register for the Finance and Assets delivery group. There were 15 documented risks, of which we identified five relating directly to Finance and four which were cross-cutting across the delivery group. The remainder did not relate to Finance. We found no exceptions with the format or content of the register, however, the content had not been updated or reviewed since September 2024, although a review date was set for October 2024. **Risk(s):** If risk management processes are not being completed there is an increased risk that challenges to the achievement of the Delivery Groups objectives may not be appropriately mitigated, or senior management may not have sufficient oversight over key issues.		1. Process & Procedures **Management Actions(s)** The template(s) for risk registers across the Service is currently under review by the Risk & Business Continuity Manager. Following this review the risk register for Finance and Assets will be updated accordingly. However, the Corporate Risks are reviewed at the Finance and Assets Delivery Group on a monthly basis.
Responsible Person	Director of Finance and Assets	**Action Due Date** 30 June 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	Low	Root Cause(s)
Finding 5: Creditors – Vendor Set Up **Expected Control:** As part of the new vendor set up process, there should be a check to confirm the respective vendor is not already set up on the system.		1. Process & Procedures
Finding(s): We reviewed the full population of vendors set up on Integra. There have been 42 vendors set up between September 2024 and September 2025, with a total of 1027 vendors on the system (of which 661 were active). Of these 42 vendors we found: • One instance where a vendor had been set up twice. As part of the vendor set up process Procurement check if an existing vendor exists on the system, in this instance procurement did indicate they had completed the duplicate check, however it was missed. • There were an additional eight vendors with duplicates, however in these cases one of each pair was deactivated. **Risk(s):** Duplicate vendor records increase the risk of inaccurate financial data, duplicate payments, and potential fraud. If checks to confirm existing vendors are not consistently applied, the Authority may process payments to the same supplier multiple times.		**Management Actions(s)** Review the current process for setting up new suppliers and ensure a review of existing suppliers is carried out prior to a new supplier is processed / set up. Integra has a supplier merge facility, which can be utilised if duplicate suppliers with transaction records on each supplier is identified.
Responsible Person	Principal Accountant	**Action Due Date** 31 March 2026

BUCKINGHAMSHIRE COUNCIL

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 high and medium management actions will be entered on the Council's Performance Management Software and progress in implementing these actions will be tracked and reported to the 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.

BUCKINGHAMSHIRE COUNCIL

Appendix 3: Officers Interviewed

The following employees contributed to the outcome of the audit:

Name	Job Title
Marcus Hussey	Principal Accountant
Laura Taylor	Principal Accountant
Deborah Robinson	Finance Assistant
Leanda Oliver	Finance Assistant

The Closing Meeting was attended by:

Name	Job Title
Asif Hussain	Head of Finance & Assets (Deputy Director)
Marcus Hussey	Principal Accountant
Laura Taylor	Principal Accountant

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
Asif Hussain	Head of Finance & Assets (Deputy Director)
Marcus Hussey	Principal Accountant
Laura Taylor	Principal Accountant

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.

Contact Persons

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BUCKINGHAMSHIRE COUNCIL

Buckinghamshire & Milton Keynes Fire Authority
Internal Audit Report - Payroll

2025/26

Audit One Page Summary

Audit Title	Audit Year	Corporate Objective Alignment
Payroll	2025/26	Responding quickly and effectively to emergencies

Audit Objective	Why This Audit?
To provide an evaluation of, and an opinion on, the adequacy and effectiveness of the system of internal controls that are in place to manage and mitigate financial and non-financial risks.	A contribution towards the overall opinion on the system of internal control that the Chief Internal Auditor is required to provide annually, additionally, providing assurance to the Section 112 officer that the payroll function is being properly administered. **Strategic Risk Alignment:** An Inclusive, Healthy and Engaged Workforce

Assurance Opinion Against the Audit Scope

Risk Areas Covered	Assurance Opinion	Number Findings
Policies and Procedures	Reasonable	0
System Access, Data Security and Integrity	Reasonable	0
Joiners, Leavers and Movers	Reasonable	0
Salary Payments	Substantial	0
Expenses	Reasonable	1
Overtime	Substantial	0
Overall Assurance Opinion	**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.	

Summary of Findings

Examples of good practice observed

✓ A consistent and robust system of internal controls is in place covering payroll processes, with a natural separation of duties between Payroll and HR functions..

Key risks observed

- Adherence to expenses policy not universally applied.

Key root causes identified

- Pragmatic approach taken to expenses policy, likely due to operational complexity and good will.

- Documentation of home to office mileage deduction not mandated

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	Review the current expense policy to ensure it is fit for purpose and meeting the needs of BFRS and ensure reasonable exceptions are included. A communication will be sent following the audit to remind employees and line managers of the expense policy.	Low	Payroll and Benefits Manager	31 March 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 1: Expenses – Expense Claims	Low	Root Cause(s)
Expected Control: Line managers and employees who submit expense claims should be aware of the local expenses policy and should only submit or approve claims that comply with the policy.		1. Standards & Policy

Finding(s):
 	
We reviewed a sample of 20 expense claims (six mileage and fourteen expenses) submitted between September 2024 and September 2025. In all cases internal controls around separation of duties were followed, and each claim was approved by the relevant line manager. However, we noted:
 	
• The following two exceptions relating to expense claims:
 	
   • In one case a parking fine had been claimed for and paid, which is against the Expenses Policy.
   • In one case a subsistence payment was combined, claiming two days' subsistence allowance in one evening, therefore exceeding the daily allowance set out in the Expenses Policy.
 	
• Two instances of mileage claims where home to office mileage was not deducted.
 	
Risk(s):
 	
Failure to adhere to the Expenses Policy may result in financial loss, reputational damage, and reduced confidence in internal controls.
		Management Actions(s)
		
		We will review the current expenses policy to ensure it is fit for purpose and meeting the needs of BFRS. We will ensure reasonable exceptions are included.
		
		For cumulative expenses we will again ensure that the expenses policy is fit for purpose and allows for these exceptions within reason. All claims including this one are approved by SLT.
		
		We will send out a communication following the audit to remind employees and line managers of the expense policy.

Responsible Person	Payroll and Benefits Manager	**Action Due Date**	31 March 2026

Appendix 1: Definition of Conclusions

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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.

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Appendix 2: Root Cause Definitions

Area	Definition	Examples
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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 3: Officers Interviewed

The following employees contributed to the outcome of the audit:

Name	Job Title
Felicity Brightwell	Payroll and Benefits Manager
Carly Humphrey	HR Operations Manager
Samantha Morgan	Payroll and Benefits Assistant

The Closing Meeting was attended by:

Name	Job Title
Felicity Brightwell	Payroll and Benefits Manager
Carly Humphrey	HR Operations Manager
Samantha Morgan	Payroll and Benefits Assistant

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.

BUCKINGHAMSHIRE COUNCIL

Appendix 4: Distribution List

Draft Report:

Name	Job Title
Ronnie Davidson	Director of Human Resources and Organisational Development
Mark Hemming	Director of Finance & Assets
Anna Collett	Head of People Services
Felicity Brightwell	Payroll and Benefits 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.

<u>**Contact Persons**</u>

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Buckinghamshire & Milton Keynes Fire Authority
Internal Audit

Energy Management

Audit Ref. 25/38

2025/26

Audit One Page Summary

Audit Title: Energy Management	Audit Year: 2025/26	Corporate Objective Alignment: Responding quickly and effectively to emergencies

Audit Objective	Why This Audit?
Internal Audit's objectives for this audit are to provide an evaluation of, and an opinion on, the adequacy and effectiveness of the system of internal controls that are in place to manage and mitigate financial and non-financial risks of the systems in place.	To achieve the objective of mitigation set out in the Fire Authority's Environment and Climate Action Plan, effective energy management is necessary to reduce costs, enhance sustainability, ensure regulatory compliance, and improve operational efficiency. **Strategic Risk Alignment:** Responding quickly and effectively to emergencies

Assurance Opinion Against the Audit Scope

Risk Areas Covered	Assurance Opinion	Number Findings
Strategy, Policies and Governance Arrangements	Reasonable	1
Energy Management Practices	Reasonable	3
Energy Contract Management and Procurement	Substantial	0
Financial Management	Reasonable	1
Compliance and Risk Management	Substantial	0
Sustainability and Energy Saving Initiatives	Reasonable	2
Communication and Collaboration	Substantial	0
Total Number of Findings Raised		7
Overall Assurance Opinion	**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.	

Summary of Findings

Examples of good practice observed

✓ Energy contract with Bryt Energy, which supplies zero carbon, 100% renewable electricity, sourced solely from solar, wind and hydro power.

✓ Coordination and alignment of Environment and Climate Action Plan with corporate strategies.

✓ Prioritisation of capital projects that deliver the biggest energy efficiency saving.

Key risks observed

- Infrequent updates against the Environment and Climate Action Plan.

- Use of smart meter data not embedded.

- Energy Management not integrated with the Finance System and Asset Management.

- No centralised consistent monitoring of energy saving initiatives.

- Energy Usage KPI not reported on.

Key root causes identified

- Assurance & Monitoring

- Governance

- Systems

- Process & Procedures

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	An update covering progress against the current plan between July 2023 to 2025 will be produced, alongside an updated Environment and Climate Action Plan for 2025-2030.	MEDIUM	Director of Finance and Assets	March 2026
2	A process will be implemented to ensure that energy data is reviewed regularly. Performance data will be reported monthly and more detailed reports will be shared on a regular basis. Refer to Detailed Action Plan for further detail. This action covers findings 2, 4, 5, 6 and 7.	MEDIUM	Director of Finance and Assets	January 2026
3	A user guide will be developed for the Stark system, covering the monitoring and reporting of energy usage.	LOW	Property Manager	March 2026
4	A process will be implemented to ensure that energy data is reviewed regularly. Performance data will be reported monthly and more detailed reports will be shared on a regular basis. Refer to Detailed Action Plan for further detail. This action covers findings 2, 4, 5, 6 and 7.	MEDIUM	Director of Finance and Assets	January 2026
5	A process will be implemented to ensure that energy data is reviewed regularly. Performance data will be reported monthly and more detailed reports will be shared on a regular basis. Refer Detailed Action Plan for further detail. This action covers findings 2, 4, 5, 6 and 7.	MEDIUM	Director of Finance and Assets	January 2026
6	A process will be implemented to ensure that energy data is reviewed regularly. Performance data will be reported monthly and more detailed reports will be shared on a regular basis. Refer Detailed Action Plan for further detail. This action covers findings 2, 4, 5, 6 and 7.	MEDIUM	Director of Finance and Assets	January 2026
7	A process will be implemented to ensure that energy data is reviewed regularly. Performance data will be reported monthly and more detailed reports will be shared on a regular basis. Refer Detailed Action Plan for further detail. This action covers findings 2, 4, 5, 6 and 7.	MEDIUM	Director of Finance and Assets	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)
Finding 1: Strategy, Policies and Governance Arrangements – Environment and Climate Action Plan Updates **Expected Control:** An Environment and Climate Action Plan is in place covering the period between 2021 and 2025. Review of the action plan found that it lists principles under two categories: Adaptation and Mitigation. It also lists current actions and future aims, along with a timeline for implementing the plan. The plan should be reviewed periodically, with updates reported to the Executive Committee. **Finding(s):** Review of Executive Committee minutes and reports found that an update was provided against the plan on only one occasion (July 2023), and whilst it showed actions from the Environment and Climate Action Plan as being on track for timely completion and included data on energy saving and from the Carbon Accounting Tool, without further updates Members and Senior Leadership may not be able to monitor the direction of travel. **Risk(s):** If Members and Senior Leadership are not provided with periodic updates against the Environment and Climate Action Plan, there is a risk that they are not aware of issues that may impact on delivery of the plan and that they do not have sufficient data to be able to monitor progress.		1. Assurance & Monitoring 2. Standards & Policies
		Management Actions(s): An update covering progress against the current plan between July 2023 to 2025 will be produced, alongside an updated Environment and Climate Action Plan for 2025-2030.
Responsible Person	Director of Finance and Assets	**Action Due Date** 31 March 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)
Finding 2: Energy Management Practices – Smart Meter Data **Expected Control:** Smart meter data is picked up by Stark (the Fire Authority's energy monitoring system) and can be viewed via a web portal with readings being picked up half-hourly in most cases. This data should be used to monitor energy use and map trends to help the Fire Authority make operational and strategic decisions. **Finding(s):** The smart electricity meters across all sites were activated in June 2025. The smart gas meters are due to be activated during Quarter 2 of 2025/26. The data from Stark could facilitate monitoring against energy efficiency and emissions targets set annually but such monitoring has not yet been embedded and will not reflect all energy usage across the Fire Authority until the smart gas meters are activated. **Risk(s):** If data from the energy monitoring system is not monitored and used to make decisions in respect of energy management, there is a risk that the system is not used to its full potential and that opportunities to increase energy efficiency are not identified.		1. Assurance & Monitoring 2. Standards & Policies
		Management Actions(s): A process will be implemented to ensure that energy data is reviewed regularly. Where smart meters are not working, this will be logged and escalated for action, with manual readings used as an interim measure. Performance data will be reported monthly as part of the Service's performance monitoring reports. More detailed reports will be shared on a regular basis to ensure decisions are aligned with energy efficiency and carbon reduction targets, and that energy saving initiatives can be monitored. (See also Findings 4, 5, 6 and 7)
Responsible Person	Director of Finance and Assets	**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	LOW	Root Cause(s)
Finding 3: Energy Management Practices – User Guide **Expected Control:** A user guide should be in place for Stark (the Fire Authority's energy monitoring system) which aligns with the way the monitoring system is used by the organisation, considers reporting requirements and other monitoring already in place and should also be available to all users of the system. **Finding(s):** Discussion with the Property Manager and review of Stark, found that a user guide is not in place and that the organisation is in the process of deciding how best to use the system. We also found no framework for monitoring, and providing assurance on, energy management that considers existing monitoring such as reports provided by Kinectid for solar energy. **Risk(s):** Without a user guide and consideration of existing monitoring, there is a risk that monitoring and reporting is duplicated and that the system is not used to its full potential, leading to financial loss to the Fire Authority and a potential failure to reduce its energy usage.		1. Systems 2. Standards & Policies **Management Actions(s):** A user guide will be developed for the Stark system, covering the monitoring and reporting of energy usage.
Responsible Person	Property Manager	**Action Due Date** 31 March 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)
Finding 4: Energy Management Practices – Record of Issues Obtaining Meter Readings **Expected Control:** The Fire Authority should maintain a record of any issues obtaining meter readings, along with evidence of action taken to address these issues.		1. Assurance & Monitoring 2. Standards & Policies
Finding(s): Discussion established that there had been issues obtaining meter readings at a number of sites, but these issues were not recorded on a log. Whilst these issues have now been resolved, there is no record of the issues obtaining meter readings or of the resolution of these issues to refer to should future problems obtaining meter readings occur. **Risk(s):** If problems obtaining meter readings are not logged, and if evidence is not retained, there is a risk that lessons are not learnt from previous incidents and that issues are not addressed.		**Management Actions(s):** A process will be implemented to ensure that energy data is reviewed regularly. Where smart meters are not working, this will be logged and escalated for action, with manual readings used as an interim measure. Performance data will be reported monthly as part of the Service's performance monitoring reports. More detailed reports will be shared on a regular basis to ensure decisions are aligned with energy efficiency and carbon reduction targets, and that energy saving initiatives can be monitored. (See also Findings 2, 5, 6 and 7)
Responsible Person	Director of Finance and Assets	**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)
Finding 5: Financial Management – Integration of Energy Management with Finance and Asset Management **Expected Control:** Energy data should be used to inform procurement and asset management decisions and should feed into the Finance System and Asset Management System.		1. Systems
Finding(s): We found that whilst energy and carbon emissions data was being used to inform the organisation's scheduled and reactive maintenance programme, as well as fleet renewal programmes, the data was not integrated with financial or asset management and was available solely to the Property team. **Risk(s):** If energy management data is not integrated with the Finance System and Asset Management System, there is a risk that procurement decisions are not aligned with energy efficiency and carbon reduction targets.		**Management Actions(s):** A process will be implemented to ensure that energy data is reviewed regularly. Where smart meters are not working, this will be logged and escalated for action, with manual readings used as an interim measure. Performance data will be reported monthly as part of the Service's performance monitoring reports. More detailed reports will be shared on a regular basis to ensure decisions are aligned with energy efficiency and carbon reduction targets, and that energy saving initiatives can be monitored. (See also Findings 2, 4, 6 and 7)
Responsible Person	Director of Finance and Assets	**Action Due Date** 31 January 2026

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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)
Finding 6: Sustainability and Energy Saving Initiatives – Key Performance Indicators and Success Criteria **Expected Control:** An energy usage target is included as a key performance target, aligning with the objectives set out in the 2025-2030 Community Risk Management Plan. Performance measures are reported on to Executive Committee quarterly.		1. Assurance & Monitoring
Finding(s): Carbon emissions was previously included as a key performance measure under Public Value (PV.6.01). However, for carbon emissions performance, no data (and therefore no performance rating) was provided other than the target. Six new objectives have been defined in the 2025-2030 Community Risk Management Plan, meaning in the September 2025 performance monitoring report, the 'carbon emissions' target had been replaced with an 'energy usage' target (FIN.2.03). However, data was also not provided in the performance monitoring report against this new target, and there was no quantified energy usage target. This was the only one of the 53 performance measures reported on for which this was the case. Discussion and review of the updates established that the aim is to use data from the new smart meters, with the 10 September update stating that this data will be available in the following quarter. **Risk(s):** If carbon emissions and/or energy usage is not reported regularly, there is a risk that the consolidated success of energy saving initiatives across the organisation is not measured and reported on and that the Fire Authority is not compliant with sustainability reporting standards.		**Management Actions(s):** A process will be implemented to ensure that energy data is reviewed regularly. Where smart meters are not working, this will be logged and escalated for action, with manual readings used as an interim measure. Performance data will be reported monthly as part of the Service's performance monitoring reports. More detailed reports will be shared on a regular basis to ensure decisions are aligned with energy efficiency and carbon reduction targets, and that energy saving initiatives can be monitored. (See also Findings 2, 4, 5 and 7)
Responsible Person	Director of Finance and Assets	**Action Due Date** 31 January 2026

BUCKINGHAMSHIRE COUNCIL

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)
Finding 7: Sustainability and Energy Saving Initiatives – Central Monitoring **Expected Control:** Objectives and performance should be measured and reported on for all energy saving initiatives, with benefits measured against efficiency and carbon reduction targets.		1. Assurance & Monitoring
Finding(s): The performance of capital projects carried out to save energy is measured and monitored (e.g. for the replacement of LED lights at Aylesbury Fire Station and the installation of solar panels at Marlow Fire Station). However, whilst these reports are retained, we found no central monitoring of initiatives which would allow comparisons to be made between initiatives and for costs and benefits to be monitored. **Risk(s):** If energy saving initiatives are not monitored centrally, there is a risk that the efficiency and effectiveness of projects is not adequately considered and that projects are not prioritised accordingly.		**Management Actions(s):** A process will be implemented to ensure that energy data is reviewed regularly. Where smart meters are not working, this will be logged and escalated for action, with manual readings used as an interim measure. Performance data will be reported monthly as part of the Service's performance monitoring reports. More detailed reports will be shared on a regular basis to ensure decisions are aligned with energy efficiency and carbon reduction targets, and that energy saving initiatives can be monitored. (See also Findings 2, 4, 5 and 6)
Responsible Person	Director of Finance and Assets	**Action Due Date**	31 January 2026

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 high and medium management actions will be entered on the Council's Performance Management Software and progress in implementing these actions will be tracked and reported to the 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.
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
Gordon Wylie	Property Manager
Mark Hemming	Director of Finance and Assets

The Closing Meeting was attended by:

Name	Job Title
Gordon Wylie	Property Manager
Mark Hemming	Director of Finance and Assets

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.

BUCKINGHAMSHIRE COUNCIL

Appendix 4: Distribution List

Draft Report:

Name	Job Title
Gordon Wylie	Property Manager
Mark Hemming	Director of Finance and Assets

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 COUNCIL

PMO Assurance Review

December 2025

Contents

BUCKINGHAMSHIRE COUNCIL

Section 1:
Background and Scope of Work

Intro

Background and scope
Buckinghamshire Fire has established a Project Management Office (PMO) to improve oversight, coordination and delivery of change across the Service. This review will deliver insights to assess PMO maturity, identify strengths and gaps, and provide actionable recommendations to increase delivery reliability and portfolio transparency.

Objectives
•Assess PMO operating model, governance, tooling and capability against good practice.
•Identify risks such as reporting, resource optimisation and improvement opportunities.
•Provide a practical roadmap (near-term and medium-term) to strengthen portfolio management, project controls and benefits realisation.

Method
The review is based on interviews with PMO members, sponsors and operational leads, and on artefacts shared by interviewees (e.g., annual plan spreadsheets, highlight reports, intranet templates).

Limitations
Quantitative delivery data were not systematically validated during fieldwork. Findings reflect current practices as described and may not capture all external dependencies.

Types and Functions of PMOs

The diversity of PMOs across organisations makes it difficult to define a single, standard model. However, for the purposes of reviewing an PMO, it is essential to understand the key dimensions that influence PMO structure and function: **scope** and **approach**.

•**Scope** refers to the breadth of the PMO's influence:
  •*Project/Programme PMO*: focused on individual initiatives.
  •*Departmental PMO*: serving a specific business unit or function.
  •*Enterprise PMO (EPMO)*: operating across the entire organisation, with strategic oversight.

•**Approach** describes how the PMO engages with its stakeholders:
  •*Operational*: delivering hands-on project support and execution.
  •*Tactical*: standardising methodologies, tools, and processes.
  •*Strategic*: enabling portfolio management and aligning projects with business strategy.

An EPMO typically spans all three approaches, providing:

•Strategic support to executive leadership through portfolio oversight and alignment with organisational goals.
•Tactical guidance via standardised frameworks, tools, and governance processes.
•Operational involvement in managing high-priority or at-risk projects.

This multidimensional role requires the EPMO to be flexible, responsive, and deeply integrated into the organisation's strategy. Its success depends on a clear mission, a well-defined service model, and the ability to evolve in response to changing business needs and maturity levels.

Introduction

Intro

In recent years, Project Management Offices (PMOs) have become a global trend, driven by the need for organisations to improve project outcomes and align delivery with strategic objectives. Among these, the **Enterprise PMO (EPMO)** has emerged as a critical function, providing organisation-wide oversight, governance, and strategic alignment across portfolios, programmes, and projects.

Key areas of focus

Processes
- Governance & controls
- Aligned to business needs
- Repeatable and consistent
- Compliance standards

Systems
- Integrated systems
- Management control and reporting systems with KPIs
- Insight-led decision-making

People
- Leadership and organisation
- Capability and skills assessment
- Resourcing and engagement
- Comms & change

Empowering people led change through the EPMO

Vision — Secure commitment to the results

People — Align and gain buy-in through effective communication

Governance — Controls and processes for oversight, monitoring & reporting

Approach — Provide effective support, leadership, coaching and training

Creating sustainable value

Strategic
- Design and implement an optimal EPMO operating model that ensures all change initiatives align with an organisation's strategic goals and regulatory obligations.

Financial
- Identify, track, and realise strategic value across the project portfolio through robust performance monitoring and governance.

Operational
- Align organisational structures, processes, and systems with the strategic direction using standardised methodologies, coordinated resource management, and integrated reporting to enhance efficiency and accelerate decision-making.

Cultural
- Foster a culture of accountability and strategic ownership by aligning leadership and staff around shared behaviours, supported by improved visibility, compliance, and communication of success.

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Section 2:
Executive Summary

Executive Summary
Areas of Good Practice

Although the review identified several areas for improvement, the Bucks Fire PMO demonstrates several strong practices that provide a solid foundation for future development. These practices align with recognised industry standards such as APM and P3M3.

The introduction of the Programme Leadership Board has significantly improved visibility of major initiatives and created a structured forum for strategic decision-making. We have also evidenced that regular monthly updates provide senior leadership with a consolidated view of progress, enabling more informed prioritisation and resource allocation in line with best practice governance principles.

The decision to transition from a five-year plan to an annual plan has enhanced clarity and accountability for deliverables which also ensures that planning cycles remain agile and responsive to organisational priorities. The implementation of formal Terms of Reference (ToR) for governance meetings demonstrates a commitment to structured decision-making and transparent oversight.

The PMO has developed a toolkit accessible via the intranet, albeit not widely adopted, that includes templates for communication plans, project initiation documents (PIDs), and lessons learned. These resources are user-friendly and promote consistency across projects, supporting a move towards a standardised approach to delivery and aligning with recognised project management frameworks.

Stakeholders have reported improved visibility of projects and greater transparency compared to previous years.

The development of a resource planner has strengthened the ability to manage operational resource requirements for key projects. Furthermore, the addition of a second project manager has increased delivery capacity and reduced reliance on single points of failure, supporting resilience and continuity.

The PMO has started to consider project tiering and maturity assessment, signalling a proactive approach to evolving its operating model. Lessons learned are documented for major projects, promoting organisational learning and continuous improvement in line with best practice standards.

Executive Summary
Overview

The Buckinghamshire Fire PMO is assessed as being at an early to developing stage of maturity. While foundational elements of governance and delivery support are in place, the function currently operates in a tactical and reactive manner, limiting its ability to provide strategic portfolio oversight. The PMO's remit is perceived as spanning both assurance and hands-on delivery, but without a clearly defined mandate, its value proposition is not consistently understood across the organisation.

Recent improvements such as the establishment of the Programme Leadership Board and the creation of a core set of templates have enhanced visibility of key initiatives and introduced a baseline of delivery standards. However, adoption of these resources is inconsistent, and minimum requirements for project artefacts are not enforced. Governance processes, including stage-gate approvals, change control, and risk escalation, are applied variably, reducing the reliability of assurance and reporting.

Portfolio management capability remains immature. There is no formal tiering of projects, prioritisation is not systematically linked to organisational strategy or capacity, and reporting is retrospective and manually produced. Benefits realisation is not embedded, and quantitative performance metrics are absent. These gaps limit the PMO's ability to inform decision-making or provide a comprehensive view of delivery risk.

Capacity and capability constraints further impede PMO effectiveness. The function is operating with vacancies, limited training for SROs and project leads, no established PMO team cadence, and no formal development pathways. Demand for project support exceeds available resource, reinforcing a reactive operating model. In parallel, the absence of standardised tooling drives heavy reliance on spreadsheets and manual processes, creating single points of failure and increasing operational risk.

Despite these challenges, the PMO has shown commitment to progressing its maturity, including the early development of a project tiering model and a resource planner. To transition toward a more strategic, value-driven PMO, four priority actions are recommended:

1. Define and communicate the PMO mandate, encompassing scope, services, governance authority, and operating rhythm.
2. Invest in people and consider enabling technology, including PMO capacity, structured training programmes, and lightweight PPM tooling to reduce manual effort.
3. Embed consistent governance standards, including mandatory artefacts, tiered controls, stage-gates, risk taxonomy, and escalation routes.
4. Strengthen portfolio management disciplines, with clear prioritisation criteria, forward-looking reporting, benefits management, and performance metrics.

Section 3:
Observations

High-Level Observations and Areas of Improvement

	Observations	RAG	Improvement opportunities
People and Resourcing	The PMO comprises of two people (plus one open vacancy) and is capacity-constrained. Administrative effort burdens PMs; training for SROs and project leads is limited; and the team lacks a regular cadence, reducing visibility of resource conflicts. Demand for project support exceeds supply, and there is limited time to upskill operational teams.	🔴	To strengthen capacity, capability and consistency across the delivery landscape, the PMO should establish a structured team meeting cadence and a shared portfolio view to enable proactive identification and management of emerging project issues. A competency framework and training curriculum should be developed for SROs, sponsors and project leads, covering core disciplines such as roles and governance, planning, risk management, benefits realisation and financial oversight. Portfolio discipline should be further enhanced through a simple intake and prioritisation process underpinned by transparent scoring criteria including strategic alignment, urgency, complexity, benefits and capacity impact and supported by a resource planner to allocate PMO effort by tier while maintaining surge capacity through flexible or temporary resourcing. Finally, building a community of practice, supported by structured peer reviews and mentoring, will help embed continuous improvement and strengthen delivery capability across the organisation.
Processes and Toolkits	Whilst User-friendly templates exist on the intranet there is minimal interaction with them or standardised use in operation. Minimum project artefacts are not enforced and PID approvals often lag project initiation. Lessons learned are captured by PMs but not embedded across the business. Change control is variable is immature but has been used on high profile projects and quality assurance is ad-hoc rather than systematic.	🟠	To strengthen delivery consistency and improve assurance, the PMO should introduce a minimum set of tiered controls, including an approved PID prior to delivery, an integrated schedule, RAID log, stakeholder and communications plan, benefits register, and standardised change control with configuration management. These controls should be supported by defined quality gates at initiation, planning, and delivery readiness, using concise checklists and assurance prompts to drive consistent application. Benefits management should be embedded across the lifecycle by identifying measures and owners at initiation, reviewing progress at key milestones, reconciling outcomes at closure, and monitoring post-implementation performance. Change control processes should be standardised with clear thresholds, simple documentation, defined approval routes, and routine analysis of cumulative impacts on scope, schedule, cost, and benefits. Finally, the PMO toolkit should be refreshed with exemplars and practical guidance, alongside a searchable lessons-learned repository that all projects are required to contribute to at closure.

BUCKINGHAMSHIRE COUNCIL

Strategic workshops & initial option development
High-Level Observations and Areas of Improvement

	Observations	RAG	Improvement opportunities
Strategic Direction and Operating Model	The PMO's role is perceived as both delivery support and governance, but neither is consistently applied across the portfolio of projects. Sponsors report materially better outcomes where PMO support is present, however, the team operates largely in silos, with only the PMO lead attending key delivery groups and maintaining the consolidated portfolio spreadsheet limited opportunities for cross-learning and project improvement. There is no formal project tiering, no documented maturity roadmap, and limited transparency of portfolio-wide prioritisation and trade-offs. Due to the role that the PMO currently delivers, the value the PMO brings in the planning phase is not consistently leveraged through to delivery.		To strengthen strategic alignment and improve delivery consistency, the PMO should consider publishing a clear charter and service catalogue outlining its assurance, delivery support, training, and portfolio planning responsibilities. Introducing a formal portfolio-tiering model with criteria such as strategic importance, cross-organisational impact, complexity, budget, and expected benefits—will enable proportional governance and reporting. Internally, the PMO should establish a structured team cadence, including weekly huddles, fortnightly portfolio working sessions, and a monthly portfolio review, supported by a Kanban board to manage intake, triage, and workflow. Roles and accountabilities should be clarified through a RACI covering SROs, sponsors, project managers, and the PMO, alongside clear success measures for the function such as delivery predictability, benefits realisation, and cycle time. Finally, the PMO should publish a 12–24-month maturity roadmap and implement coverage and succession arrangements to reduce single-person dependency and ensure continuity of service.
Governance and Reporting	A Programme Leadership Board exists, but projects typically arrive post-approval, limiting its use as a decision-making gate. Highlight reports are produced for major initiatives only with risk scoring being subjective and inconsistent, and linkages to the corporate risk register limited. Decision/action logs are not consistently centralised, and monthly reporting is retrospective with an undefined notion of "risk to progress which makes reporting subjective.		To strengthen governance discipline and improve portfolio visibility, the PMO should implement a structured stage-gate framework spanning Idea, Initiate, Plan, Deliver and Close, with clearly defined entry and exit criteria, mandatory evidence, and Board approval required before any material spend or commitment. Reporting should be standardised through scaled highlight reports across all tiers ranging from monthly for Tier 1 to quarterly for Tier 3 using a consistent format that covers scope, schedule, cost, benefits, risks, issues and key decisions. Risk management should be enhanced by adopting a standardised taxonomy and scoring model, establishing clear escalation thresholds, and integrating project-level risks with the corporate risk register to ensure enterprise-wide visibility. Board effectiveness should also be strengthened by issuing agendas and papers at least one week in advance, ensuring relevant SMEs are present, consistently recording and tracking decisions and actions, and maintaining a forward view of milestones and dependencies to support proactive oversight.

High-Level Observations and Areas of Improvement

	Observations	RAG	Recommendations
Risk and Performance Management	"Risk to progress" is the dominant reporting concept but is undefined; change control exists in some projects but is not universally applied; benefits realisation is weak and rarely reviewed; escalation rules vary and are not consistently tied to corporate risk. The PMO lacks quantitative success measures, and reporting is retrospective, limiting proactive intervention.		To enhance transparency, predictability and proactive oversight across the portfolio, the PMO should establish a performance framework underpinned by clear KPIs such as delivery timeliness, budget adherence, scope completion, benefits realisation, cycle time, change volume, risk age and forecast accuracy to enable consistent measurement of delivery health. Risk management should be strengthened through a standardised taxonomy, scoring model and escalation thresholds, supported by a defined risk appetite that balances delivery certainty with benefits timing. The PMO should institutionalise regular health checks for higher-tier projects and periodic benefits reviews, ensuring outputs are systematically captured in Board reporting. Change control should be applied consistently across all tiers, with trend analysis used to identify systemic delivery issues. Finally, reporting should evolve from retrospective updates to forward-looking insight by incorporating leading indicators and early-warning triggers such as milestone slippage or burn-rate variance to support earlier intervention and more informed decision-making. To move from retrospective reporting to proactive assurance, the PMO should define a performance framework with measurable indicators and a structured reporting cadence: **Example KPIs:** • Delivery Predictability: % of projects delivered on time and within budget. • Scope Adherence: % of planned scope delivered without major variance. • Benefits Realisation: % of benefits achieved vs. forecast. • Risk Management: Average age of open risks and % of risks escalated within SLA. • Change Control: Volume and impact of approved changes. **Example Reporting Cadence:** • Tier 1 Projects: Monthly highlight reports with KPIs and trend analysis. • Tier 2 Projects: Bi-monthly updates. • Tier 3 Projects: Quarterly summaries. •Health Checks: Quarterly assurance reviews for Tier 1 and Tier 2 projects, including benefits tracking and risk escalation. •Early Warning Triggers: Define thresholds for milestone slippage, cost variance, and risk exposure to enable timely intervention.

BUCKINGHAMSHIRE COUNCIL

Strategic workshops & initial option development
High-Level Observations and Areas of Improvement

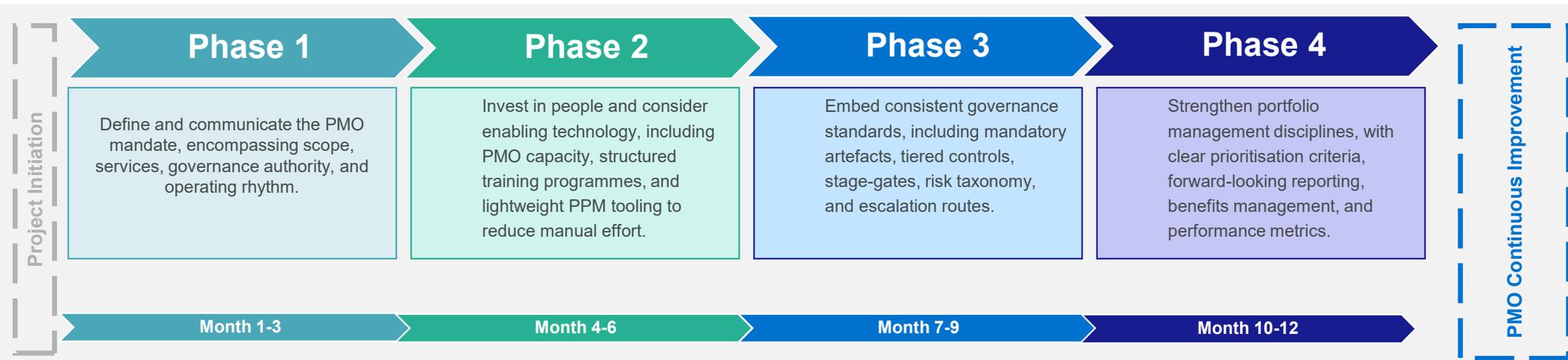|	Observations	RAG	Recommendations
Systems and Technology	Portfolio and documentation are tracked primarily in Excel/Teams; only the PMO lead holds the consolidated spreadsheet. InPhase is used by BI but not by PMs; tooling varies (MS Project, Visio) due to licensing, and reporting requires manual collation, creating delay and dependency risk.		To reduce reliance on spreadsheets and improve the consistency, efficiency and accuracy of reporting, the PMO should implement a fit-for-purpose Project Portfolio Management (PPM) solution that enables integrated planning, resource allocation and real-time portfolio visibility. This should begin with a clear requirements definition focused on core needs such as portfolio oversight, stage-gate governance, risk and benefits tracking, and automated dashboards. A structured evaluation of lightweight, cost-effective PPM tools should follow, with an implementation roadmap that pilots the solution on Tier 1 projects before phasing rollout across all tiers, supported by targeted training and change management to drive adoption. To maximise value and ensure a single source of truth, the chosen tool should integrate with existing corporate systems, including business intelligence platforms such as InPhase. • Requirements Definition: Identify core needs such as portfolio visibility, stage-gate governance, risk and benefits tracking, and automated dashboards. • Tool Evaluation: Consider lightweight, cost-effective PPM tools • Implementation Roadmap: Begin with a pilot for Tier 1 projects, followed by phased rollout across all tiers. Include training and change management to ensure adoption. • Integration: Ensure the chosen tool integrates with corporate systems (e.g., InPhase for BI) to maintain a single source of truth.

Section 4:
Roadmap

Recommendations
Areas of Improvement - proposed roadmap

Successful PMOs evolve by embedding a combination of governance discipline, strategic alignment, and enabling technology. In practice, organisations that achieve higher maturity levels typically start by clarifying the PMO's mandate and introducing a tiered governance model that scales oversight to project complexity.

For example, in similar public sector environments, implementing stage-gate frameworks with clear entry and exit criteria has significantly improved decision-making and reduced delivery risk. Equally important is the adoption of standardised processes and toolkits mandating artefacts such as PIDs, RAID logs, and benefits registers ensures consistency and transparency. Real-world experience shows that PMOs that invest early in capability building through structured training for SROs and project leads and establishing a community of practice create resilience and reduce dependency on single individuals.

Technology enablement is another critical lever; moving from spreadsheets to a lightweight PPM tool not only automates reporting but also provides real-time visibility of risks and benefits, which is essential for proactive portfolio management. Finally, embedding a performance framework with KPIs such as on-time delivery, benefits realisation, and risk escalation rates, coupled with a regular reporting cadence, transforms the PMO from a reactive support function into a strategic enabler of organisational objectives.

Project Initiation	**Phase 1**	**Phase 2**	**Phase 3**	**Phase 4**	PMO Continuous Improvement
	Define and communicate the PMO mandate, encompassing scope, services, governance authority, and operating rhythm.	Invest in people and consider enabling technology, including PMO capacity, structured training programmes, and lightweight PPM tooling to reduce manual effort.	Embed consistent governance standards, including mandatory artefacts, tiered controls, stage-gates, risk taxonomy, and escalation routes.	Strengthen portfolio management disciplines, with clear prioritisation criteria, forward-looking reporting, benefits management, and performance metrics.	
	Month 1-3	Month 4-6	Month 7-9	Month 10-12	

BUCKINGHAMSHIRE COUNCIL

Appendix

Stakeholder Interviews

Stakeholder Interviews

Name
Mark Hemming
Anne Marie Carter
Jacki Flower
Marie Crothers
Douglas Buchanan
Matty Burn

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Phase 1: On-Call Improvement Programme Assurance Review

January 2026

Contents

BUCKINGHAMSHIRE COUNCIL

Section 1:
Background and Scope of Work

Background and Scope of Work

Background

Buckinghamshire Fire & Rescue Service (BFRS) is delivering an On-Call Improvement Programme (OIP) to better align available resources with risk and strengthen on-call cover. A 10-week public consultation (19 Nov 2025 – 28 Jan 2026) seeks feedback on proposals to:

- Remove some On-Call fire engines that cannot be reliably crewed, replacing some with specialist vehicles that are better matched to local risks and community needs.

- Close two On-Call stations that have not been able to crew a fire engine for many years (Great Missenden and Stokenchurch).

- Base specialist vehicles at the stations that best match local risks and community needs, making it easier to crew them and improving how quickly they can respond.

- Give the Chief Fire Officer more flexibility to make quicker, evidence-based decisions about where resources are based.

Scope of work

The assurance review follows a two-phased approach, with this report covering Phase 1 (up to end of December).

- Phase 1 assesses the pre-consultation process, ensuring option development and modelling are robust and consistently applied. It validates that the consultation approach and decision-making pathway are fair, transparent, and aligned with the first three Gunning Principles (see Appendix 1).

- Phase 2 focuses on post-consultation assurance, including analysis of responses, verification of conscientious consideration of feedback, and updates on evidence, financial case, and residual risks, aligned with the fourth and final Gunning Principle.

Through a series of workshops with key stakeholders and document reviews, we developed a comprehensive understanding of objectives and identified gaps to address before consultation closes. Documents reviewed in this phase are listed in Appendix 2.
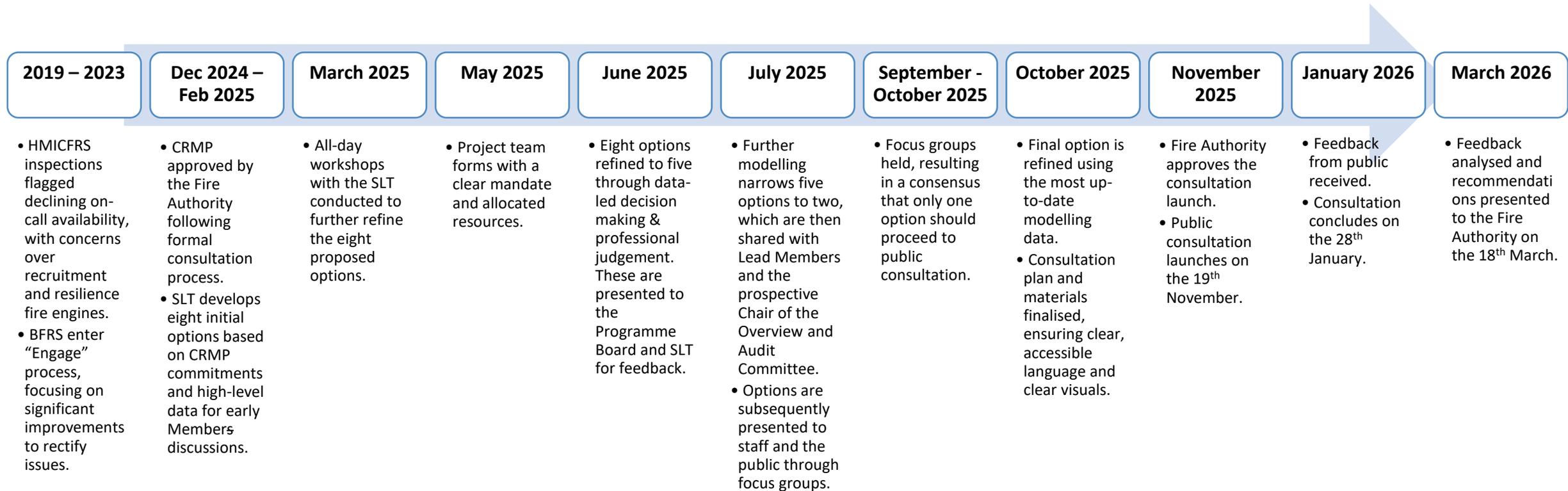
We highly appreciate the valuable contributions of the stakeholders who took part in the assurance review process, and so we would like to take this opportunity to sincerely thank them all. Please find a full list of those interviewed as part of the review in Appendix 3.

Limitations

- The modelling of consultation options is executed within a software environment that we cannot independently assess. Scenario results rely on the tool's internal logic, configuration, and assumptions without external verification.

- There is high dependency on inputs and static assumptions. Outputs are primarily driven by the inputs, including data, analysis, and professional judgment. The same resource/demand dataset is used to generate multiple outputs, and while data was updated to 2025, core on-call modelling assumptions remained largely unchanged. This limits assurance on whether the rationale for change reflects dynamic operational, financial, and risk factors.

Consultation Timeline

The On-Call Improvement Project was delivered during a period of significant change, which ultimately influenced delivery timelines. The timeline below sets out the key events leading up to the consultation launch to provide an end-to-end view of the process.

2019 – 2023	Dec 2024 – Feb 2025	March 2025	May 2025	June 2025	July 2025	September - October 2025	October 2025	November 2025	January 2026	March 2026
• HMICFRS inspections flagged declining on-call availability, with concerns over recruitment and resilience fire engines. • BFRS enter "Engage" process, focusing on significant improvements to rectify issues.	• CRMP approved by the Fire Authority following formal consultation process. • SLT develops eight initial options based on CRMP commitments and high-level data for early Members discussions.	• All-day workshops with the SLT conducted to further refine the eight proposed options.	• Project team forms with a clear mandate and allocated resources.	• Eight options refined to five through data-led decision making & professional judgement. These are presented to the Programme Board and SLT for feedback.	• Further modelling narrows five options to two, which are then shared with Lead Members and the prospective Chair of the Overview and Audit Committee. • Options are subsequently presented to staff and the public through focus groups.	• Focus groups held, resulting in a consensus that only one option should proceed to public consultation.	• Final option is refined using the most up-to-date modelling data. • Consultation plan and materials finalised, ensuring clear, accessible language and clear visuals.	• Fire Authority approves the consultation launch. • Public consultation launches on the 19th November.	• Feedback from public received. • Consultation concludes on the 28th January.	• Feedback analysed and recommendations presented to the Fire Authority on the 18th March.

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Section 2:
Executive Summary

Executive Summary

Phase 1 of the On-Call Improvement Programme demonstrates a clear rationale for change aligned with CRMP commitments and operational priorities, with the consultation on approach meeting Gunning Principles 1-3. Overall, the programme is on track, with no fundamental barriers to continuing consultation. Targeted actions are required ahead of Phase 2 to ensure alignment with Gunning Principle 4.

Area	Observations/ Insights	RAG	Improvement Opportunities (where appropriate ahead of consultation ending)
Strategy	• Options were developed and refined through strategic workshops and subsequent work, including narrowing from a wider set of options to the consultation proposals. • Decision-making includes a combination of modelling outputs and professional judgement and is influenced by operational pressures and CRMP commitments. • There is a need to better document how choices were made as options were refined.	🟩	• Document the rationale for reducing options, including criteria applied, feedback considered, and professional judgements made. • Replace the current pros and cons approach with a structured scorecard. • Ensure every option considered (including informally) has documented evidence. • Produce an end-to-end methodology document to strengthen confidence in robustness and fairness of decision-making (including data sources, how sources informed decisions, and where professional judgement overrode model outputs with justification).
Communications	• Consultation materials are accessible and were developed using pre-consultation feedback. • There are risks where communications content, versions, and cross-channel messaging are not consistently controlled. • Engagement activity is extensive, but elements of evidence and safeguards, e.g. focus group participation and bias controls, need clearer recording.	🟩	• Record the details of OTB engagement, including decisions influenced by neighbouring CRMPs. • Update the tactical delivery plan to include missing fields. • Implement version control for communication documents and mandatory cross-channel language checks within the sign-off process to prevent inconsistencies. • Issue a clarification on consultation channels to specify the maximum number of fire engines proposed for removal, and tag responses before/after clarification. • Embed FAQs and supporting documents directly on the main consultation page. • Track engagement metrics and flag issues early to enable timely corrective action.
Data & Finance	• Updated datasets have been used and the modelling outputs support option development, but assurance is limited by reliance on the modelling environment and assumptions. • There is a need to make clearer how modelling has been used (testing leadership-defined options) and to strengthen documentation of assumptions, audit trail, and sensitivities. • Financial information needs clearer structure & linkage to operational and risk impacts.	🟨	• Develop a clear audit trail showing which datasets supported refinement of options. • Record assumptions in a structured format and conduct a formal financial risk assessment. • Add a note stating the model did not directly generate scenarios but was used to test leadership-defined options, clarifying the relationship between modelling and decisions. • Implement a consistent format separating recurring revenue impacts from one-off items; include key financial assumptions, e.g. FTE costs, savings deliverability, disposal values. • Enhance analysis by incorporating sensitivity and add a short clarification in the main consultation pack and easy-read summary to reinforce that modelling outputs are indicative and based on assumptions.
Governance	• Governance and approvals are in place, including extensive review and sign-offs ahead of consultation launch. • Documentation needs strengthening to evidence decision-making, approvals, dependencies and risk management consistently. • Controls should be tightened to reduce fragmented reviews and maintain traceability.	🟨	• Implement and maintain a RAID log and include updates in project highlight reports. • Record the rationale and process for initial options developed before the formal project team was established; include the basis for initiating key activities before PID sign-off. • Establish clear sign-off authority and approval pathways at project initiation, documented and communicated through a RACI matrix. Including strict version control. • Record all sign-offs from key functional representatives (Finance, HR, Data, Legal) in a structured decision log/approval record (names, roles, dates, conditions/caveats).

Executive Summary

Looking ahead to Phase 2 of the consultation

The On-Call Improvement Programme has a sound foundation and is appropriately positioned to continue consultation. However, Phase 2 is critical. Without strengthened arrangements for feedback analysis, evidence triangulation and decision transparency, there is a risk to compliance with Gunning Principle 4 and to the defensibility of final decisions.

- It was evidenced that the project team is already anticipating forward-looking challenges and opportunities beyond the current consultation phase:

  - The team has initiated conversations on mitigating emerging issues, including operational pressures and political sensitivities.

  - Feedback from stations has prompted consideration of alternative proposals, including options that could be implemented regardless of the consultation outcome.

  - Engagement with business-as-usual on-call teams is exploring improvements outside the consultation scope, such as contract adjustments and revised on-call arrangements.

- The consultation has generated significant interest, with 150 responses received within the first two weeks, which is well above the average for the Service's previous consultations. At the time of writing, the consultation webpage is the fourth most visited page on the Bucks Fire website.

- At the time of writing, there has been less thought given to the approach that will be followed for analysing feedback received from staff and the public in a way that ensures compliance with Gunning Principle 4: 'conscientious consideration' of responses before a decision is made.

- Given the short timeframe between consultation closure at the end of January and the final recommendation to the Fire Authority by mid-March, the team should prioritise scenario-mapping to formalise next steps. This exercise should define how feedback will be analysed and integrated to enable timely, informed and evidence-based decisions.
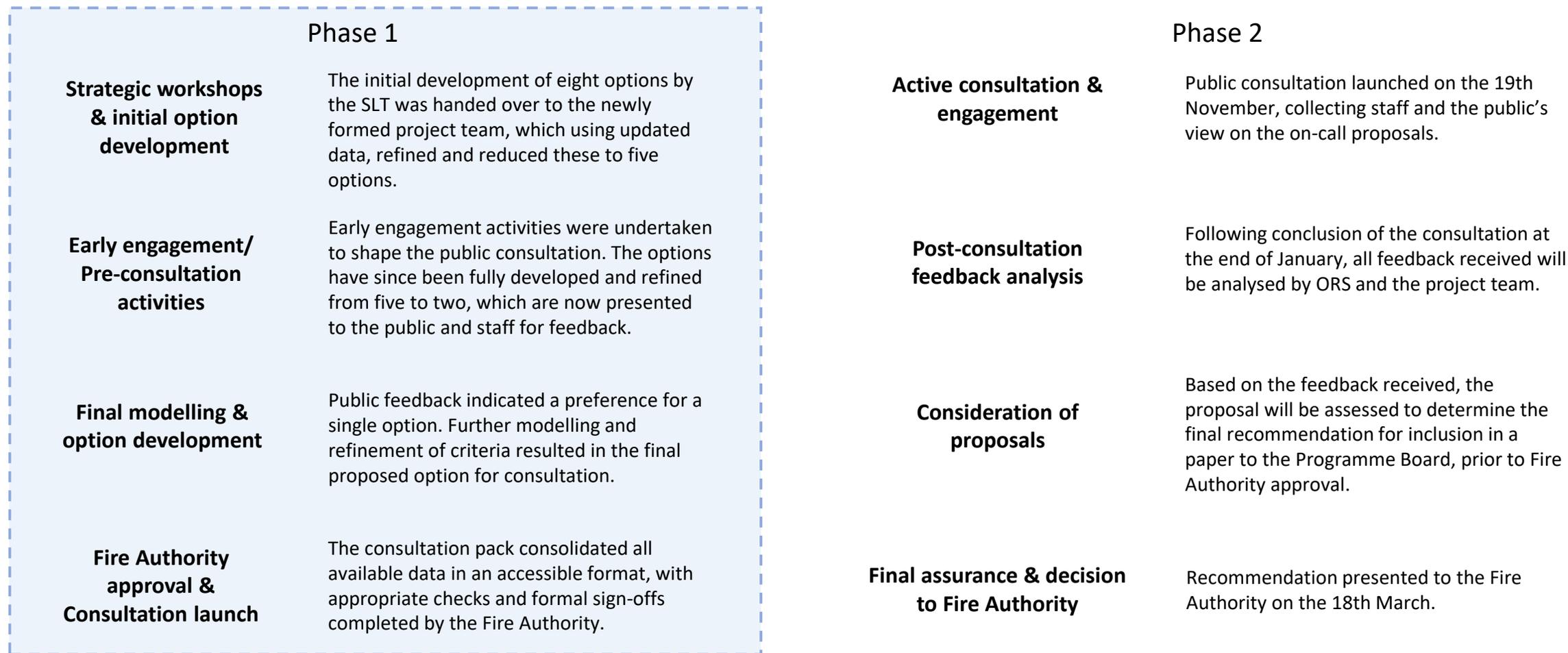
Section 3:
Observations

On-Call Improvement Programme: End-to-end process

This review assesses activities undertaken during Phase 1 of the On-call Improvement Programme, up to the launch of consultation, based on evidence available to date. Detailed findings are presented across strategy, communications, data & finance, and governance, highlighting how option development evolved into a clear rationale for change. Phase 2 is included for context to outline the next steps in the programme.

Phase 1

Strategic workshops & initial option development

The initial development of eight options by the SLT was handed over to the newly formed project team, which using updated data, refined and reduced these to five options.

Early engagement/ Pre-consultation activities

Early engagement activities were undertaken to shape the public consultation. The options have since been fully developed and refined from five to two, which are now presented to the public and staff for feedback.

Final modelling & option development

Public feedback indicated a preference for a single option. Further modelling and refinement of criteria resulted in the final proposed option for consultation.

Fire Authority approval & Consultation launch

The consultation pack consolidated all available data in an accessible format, with appropriate checks and formal sign-offs completed by the Fire Authority.

Phase 2

Active consultation & engagement

Public consultation launched on the 19th November, collecting staff and the public's view on the on-call proposals.

Post-consultation feedback analysis

Following conclusion of the consultation at the end of January, all feedback received will be analysed by ORS and the project team.

Consideration of proposals

Based on the feedback received, the proposal will be assessed to determine the final recommendation for inclusion in a paper to the Programme Board, prior to Fire Authority approval.

Final assurance & decision to Fire Authority

Recommendation presented to the Fire Authority on the 18th March.

BUCKINGHAMSHIRE COUNCIL

Strategic workshops & initial options development
Observations and Areas of Improvement (1/3)

Area	Observations/ Insights	RAG	Improvement Opportunities (where appropriate ahead of consultation ending)

Strategy	• HMICFRS inspections (2019, 2023) has highlighted declining availability and sustainability of on-call provision, raising concerns about recruitment challenges and the long-term viability of resilience pumps. The priorities set out in the 2025–2030 Community Risk Management Plan (CRMP) and 2025-2026 Annual Plan triggered a formal review of the effectiveness of on-call service provision.
	
	• Between December 2024 and February 2025, the senior leadership team (SLT) documented eight options, deliberately balancing data-driven and politically realistic approaches to reflect operational and strategic constraints. These were further refined, presented to the Chairman and Members of the Executive Committee at a workshop, serving as a "critical friend" review, with informal feedback factored into the next phase.
	
	• SLT workshops in March 2025 confirmed that options were at a formative stage; however, while key considerations and requirements were noted, the evaluation relied on lists of pros and cons rather than a structured framework, limiting comparability and consistency.
	
	• Recognising the complexity of the review, a dedicated project team was established by SLT in April/May 2025 to ensure clear accountability and rebuild the logic from scratch using updated data and guiding principles. This team refined the options from eight to five by June 2025, applying operational judgment alongside structured data analysis.
	
	• The project team's refinement approach is reflected in the Members (Lead Members and prospective Chair of the Overview and Audit Committee) and SLT Workshop in July 2025 and June 2025, respectively. The five options discussed were:
	   1. Do nothing/ maintain all 18 on-call pumps
	   2. Entire removal of all 18 on-call pumps
	   3. Removal of 8 on-call pumps and closure of two stations
	   4. Removal of 10 on-call pumps supported by appraisal methodology
	   5. Removal of on-call pumps based at Wholetime stations
	
	• While four options were formally documented and presented for SLT sign-off, the fifth option was only discussed verbally and lacked supporting evidence such as financial analysis and operational impact assessment. This omission reduces transparency and assurance that all proposals were subject to consistent scrutiny and governance standards.
		🟩	• Clearly document the rationale for balancing CRMP commitments (eight pumps) against more ambitious options (ten pumps) to demonstrate how strategic priorities informed decision-making.
			
			• Replace the current pros and cons approach with a structured scorecard that applies consistent criteria across options, such as financial impact, operational resilience, and risk to all options.
			
			• Record any new options raised during meetings in the minutes, including the rationale, identified data gaps, and agreed next steps.
			
			• Ensure that every option considered, whether formally presented or discussed informally, is supported by documented evidence including financial analysis, operational impact, and risk assessment.

Strategic workshops & initial options development
Observations and Areas of Improvement (2/3)

Area	Observations/ Insights	RAG	Improvement Opportunities (where appropriate ahead of consultation ending)
Communications	• Engagement was primarily internal; with SLT and members' workshops surfacing political constraints while also ensuring alignment with the strategic aims set out in the CRMP and Annual Plan. These feedback loops supported consistency with organisational priorities. • Wider public and staff engagement on specific options had not yet commenced, although staff were informed that an on-call service review was underway. This indicates that external consultation was still at a formative stage. • Meetings were held with Thames Valley partners, including Oxfordshire and other over-the-border (OTB) fire services, to understand consultation best practices. No formal benchmarking of cross-border data was undertaken due to the absence of shared proposals and information. Instead, the project team reviewed neighbouring CRMPs to assess potential impacts. Although cross-border impacts were considered in options refinement through anecdotal insights gathered in interviews (alongside OTB data used in the modelling), the rationale and process for these decisions were not formally documented, reducing transparency and auditability.	🟧	• Record the details of OTB engagement, including the rationale for decisions influenced by neighbouring CRMPs, to demonstrate how external factors shaped the options. • Establish a structured approach for documenting discussions, identified data limitations, and impact assessments from OTB plans.
Governance	• Although the team was formed in April/May 2025, key governance remained under the Senior Leadership Team (SLT). The project team was composed of experienced officers, including a Project Manager, Group Commander, Project Sponsor, Head of Communications, Data Intelligence Manager, and representatives from HR, Finance, and the Fire Brigades Union (FBU). This multidisciplinary structure provided a strong foundation for managing operational, financial, and stakeholder considerations. • The Chief Fire Officer (CFO) played a visible role as the face of the consultation and demonstrated a strong commitment to continuous improvement and eliminating inefficiencies. From interviews, it was evident that the CFO aimed to avoid politically convenient solutions and instead present proposals that would materially improve the effectiveness and resilience of the on-call service. • The project mandate, approved by the Programme Board in May 2025, provided a clear foundation, including objectives, critical success criteria, scope, financial parameters, milestones, and defined roles and responsibilities. It also documented requirements for messaging, timing, and accessibility to align with the Gunning Principles and the Service's governance framework. High-level risks, dependencies, and assumptions were recorded; however, detailed mitigations, timelines, and tracking mechanisms were not observed. • While the formal Project Initiation Document (PID) was approved in September 2025, key activities such as option refinement and senior stakeholder engagement began earlier under the authority of the mandate. This approach ensured continuity but introduced governance and risk management gaps during the interim period, as detailed controls and mitigations were not yet in place.	🟧	• Record the rationale and decision-making process for the initial set of options developed before the formal project team was established. • Expand the documentation of dependencies and assumptions to include specific mitigations, timelines, and tracking mechanisms earlier in the process to reduce risk exposure. • Include a note in project records explaining the basis for initiating key activities before PID approval, outlining how governance and accountability were maintained during this period.

Strategic workshops & initial options development
Observations and Areas of Improvement (3/3)

Area	Observations/ Insights	RAG	Improvement Opportunities (where appropriate ahead of consultation ending)
Data & Finance	• Development of the eight initial options was grounded in CRMP and additional data (i.e. cross border mobilisation, response standards and local area reports), to define risk profiles and station needs. This early reliance on CRMP ensured a robust starting point with clear commitments. However, there is limited detail on which additional datasets were used and how they were combined to produce the eight options presented. • To narrow the scope from eight to five options, a structured methodology was applied, supported by modelling across several dimensions: • Response performance: Historical response data and predicted modelling outcomes. • Crewing and availability: Current and historic staffing reliability, including specialist vehicle availability. • Cost analysis: Actual running costs and additional upgrade requirements. • Recruitment pool: Sustainability based on local population and proximity. • Resilience and cross-Border Role: Contribution to overall service resilience and over-the-border implications. • Site requirements: Contaminant management, EDI compliance, and infrastructure development needs. • Demand profile: Area incident volume and future risk considerations. • While evidence exists of datasets, reports, and workings (including documented static assumptions for degradation modelling) there is limited documentation of the rationale for transitioning from eight to five options and how inputs, assumptions, and outputs were linked to option creation. This gap reduces transparency in the data-led approach and weakens the audit trail. • There was confusion observed on model outputs, as it did not directly generate the five options considered. High-level degradation modelling provided an indicative view of how many on-call appliances could potentially be removed without compromising resilience. From this, leadership created option sets influenced by professional judgment, and the Data Intelligence team subsequently assessed the chosen scenarios to show operational impact in the modelling outputs. • Financial factors, such as reinvestment of funds and value for money (rather than cost-cutting), were recognised as significant drivers. There was evidence of a sound financial comparison of options, highlighting trade-offs between service provision and cost pressures. While the approach is broadly robust, assurance depends on reconciling arithmetic discrepancies, validating FTE cost assumptions, and confirming the deliverability of savings.	🟧	• Create a concise summary explaining the rationale for narrowing from eight to five options, including the inputs, assumptions, and outputs that informed this process. Ensure sign-off by both finance and data intelligence teams to strengthen governance and auditability. • Include a short explanatory note in project documentation stating that the model did not directly generate scenarios but was used to test leadership-defined options. This will provide clarity on the relationship between modelling and decision-making. • Implement a consistent format that separates recurring revenue impacts from one-off capital items, validating key assumptions such as FTE costs, savings deliverability, and disposal values. • Enhance future analysis by incorporating sensitivity tests on savings and timing assumptions and by documenting dependencies and risks explicitly. This will strengthen assurance and support informed decision-making under varying scenarios.

BUCKINGHAMSHIRE COUNCIL

Early engagement/ Pre-consultation activities
Observations and Areas of Improvement (1/2)

Area	Observations/ Insights	RAG	Improvement Opportunities (where appropriate ahead of consultation ending)
Strategy	• In July 2025, the five options were reduced to two (Options 3 and 5, see page 11) and presented to Lead Members and the prospective Chair of the Overview and Audit Committee, who agreed to proceed with developing a consultation plan for FA approval. This exercise, along with feedback received, helped shape the proposals to reflect both strategic priorities and local context. • From anecdotal interview insights, it was noted that the rationale behind options refinement was based on: • Removing extreme scenarios (Option 1 and 2) and retaining realistic/defensible choices. • Member's and staff feedback from early engagement • Appraisal methodology, detailing local data, modelling, and professional judgment to assess the viability of the two shortlisted options. While this provided a good basis for evaluating operational and financial impacts, the document lacks a structured framework that documents the same criteria for all stations.	🟩	• Ensure the rationale for reducing five options to two is clearly documented, including the criteria applied, feedback considered, and professional judgments made.
Communications	• A comprehensive communications strategy and tactical delivery plan were developed, mapping proposed activities from pre-consultation through to consultation closure. The documents evidenced: • A multi-channel approach with targeted outreach to segmented stakeholder groups. • Statutory compliance with the Gunning Principles, the Equality Act 2010, and Data Protection requirements. • Communication principles aligned to those set out in the BFRS Annual Plan. • The project team provided verbal confirmation that all these principles guided decisions throughout the consultation process, supporting an inclusive, consistent, and transparent approach to decision-making and outputs delivered. • Engagement sessions with MPs and staff, led by the Chief Fire Officer (CFO), were launched early to gather feedback on proposals. This demonstrated proactive efforts to listen and respond to concerns ahead of the formal consultation launch. • Six focus groups were facilitated by Opinion Research Services (ORS), involving 18 BFRS staff members and 26 residents. ORS, an independent consultation specialist, had previously run CRMP consultation focus groups. Approximately one-third of participants had engaged previously, which ORS confirmed is accepted practice when earlier sessions were for shaping materials rather than formal views. Safeguards such as transparency, balanced facilitation, and clear reporting were implemented to prevent bias. • The focus groups provided credibility and allowed the project team to incorporate public perspectives, addressing potential community impacts and reputational risks before releasing the consultation plan. Inclusive engagement with members, staff, MPs, representative bodies, and the public ensured that proposed options were evidence-based and informed by stakeholder input. This approach aligns with Gunning Principle 1, as no final decision had been made or predetermined at this stage, and stakeholder views were considered throughout.	🟩	• To ensure robustness, update the tactical delivery plan to include all missing fields, such as document version, latest update date, start date, publish date, dependencies, and document links. • Implement version control for all communication documents to track changes and maintain transparency throughout the consultation process. • Record the rationale for including repeat participants in focus groups and the safeguards applied to prevent bias, ensuring this is clearly referenced in consultation records.

Early engagement/ Pre-consultation activities
Observations and Areas of Improvement (2/2)

Area	Observations/ Insights	RAG	Improvement Opportunities (where appropriate ahead of consultation ending)
Governance	• The project team held weekly meetings to review progress and agree on follow-up actions. These meetings included discussions on risks and issues, ensuring that emerging challenges – such as political constraints influencing station-level exclusions and member feedback – were surfaced and mitigated appropriately. • High-level assumptions and dependencies were documented in the PID. However, there was no evidence of continuous tracking or updating of these items throughout the project lifecycle, limiting visibility of changes and their impact on decision-making. • A separate, robust risk register was maintained and updated monthly by the Project Manager and reviewed by the Project Sponsor. This provided a structured approach to risk management, although the absence of integrated tracking for assumptions and dependencies created a gap in overall governance. • Project highlight reports covering timescales, costs, scope, risks, and resources were produced and shared with the Programme Board and SLT during monthly programme meetings. This ensured a degree of governance and oversight throughout the project. • Project meeting agendas included explicit consideration of the Gunning Principles, supporting transparency, fairness, and inclusivity in the consultation process. Evidence presented at this stage confirms compliance with Gunning Principle 1, as no final decision had been made or predetermined at this stage, and data remained a key driver for decision-making.	🟩	• Implement and maintain a RAID (Risks, Assumptions, Issues, Dependencies) log to document and track these elements consistently throughout the project, ensuring that changes are captured and communicated to decision-makers. • Include RAID updates in project highlight reports to provide Programme Board and SLT with a complete view of project risks and dependencies alongside progress updates.
Data & Finance	• The two viable options were refined further through modelling and shared with the public. It was acknowledged that modelling these proposals was inherently complex, particularly where some appliances had very limited or no availability, making it challenging to demonstrate real-world impacts on response times. • Evidence showed a clear financial rationale for change based on staffing costs, as maintaining 18 on-call appliances at full availability would cost £3.3m annually compared to the current £1.2m budget, creating a £2.1m shortfall (excluding equipment, PPE, and training costs). However, there was no activity-based cost allocation model, meaning the financial impact of removing an appliance from a whole-time station was not fully represented. • Operational inefficiencies such as low availability and inconsistent performance were acknowledged, but detailed performance metrics and risk modelling were limited.	🟧	• Develop a clear audit trail showing which datasets supported the option refinement to two. • Record all assumptions in a structured format and conduct a formal financial risk assessment to identify potential cost uncertainties and mitigation strategies. • Complement the financial case with performance metrics (e.g., appliance availability rates, response times) and risk modelling to provide a balanced view of operational and financial impacts.

BUCKINGHAMSHIRE COUNCIL

Final modelling & option development
Observations and Areas of Improvement (1/2)

Area	Observations/ Insights	RAG	Improvement Opportunities (where appropriate ahead of consultation ending)

Strategy	• Public feedback received from ORS indicated a preference for a single, well-defined proposal, reflecting an expectation that BFRS, as the professional authority, should provide a clear recommendation. It also included the public's understanding and rationale for rejecting, retaining or transitioning of certain fire engines to specialist vehicles, providing transparency and an audit trail. These insights were instrumental in shaping the final consultation plan, demonstrating genuine consideration of stakeholder views in shaping decision-making.
	
	• While Haddenham's on-call pump was included in the modelled options, it was ultimately removed from the final scope, reducing proposed removals from eight pumps to seven. Interviews indicated that this decision was based on professional judgment, influenced by anticipated changes at Oxfordshire stations and associated over-the-border (OTB) impacts. However, this rationale was not formally documented, limiting transparency, particularly regarding financial implications and risk assessment.
		🟧	• Create a methodology document to strengthen confidence in the robustness and fairness of decision-making. Include:
			  • Data sources used.
			  • How these sources informed decisions.
			  • Instances where professional judgment overrode model outputs, with justification.
			
			• Provide formal documentation showing how ORS focus group findings were translated into specific changes in the final proposal.

Communications	• The decision was taken to engage staff earlier and more transparently in the process, ahead of any formal consultation. This proactive approach aimed to build trust, enhance engagement, and gather feedback on the proposed changes. • Engagement activities continued, including individual meetings with Members and MPs to discuss proposals and address concerns. Communications risks were actively monitored and managed, with media requests handled appropriately to maintain control of messaging. • The Equality Impact Assessment (EIA) was initiated at project inception and finalised prior to consultation launch, providing comprehensive coverage of protected characteristics such as age, gender, and ethnic group. However, the associated action plan lacks robustness: actions are generic, not aligned to SMART principles, and completion and review dates are missing. This limits accountability and progress tracking. • Demographic data was reviewed during the consultation, and recent actions show monitoring of under-represented groups and targeted outreach. However, there is no consistently documented weekly review process, making it difficult to evidence systematic monitoring or demonstrate ongoing management of equality risks.	🟩	• Record how lessons from OTB services were applied to engagement strategies, providing evidence of continuous improvement and knowledge transfer. • Define specific, measurable, achievable, relevant, and time-bound (SMART) actions within the EIA action plan, including clear completion and review dates. Including EIA progress updates in project highlight reports can ensure visibility at Programme Board and SLT level, reinforcing governance. • Introduce a clear, documented weekly review process for demographic data, recording findings and any actions taken. This will provide an auditable trail of equality monitoring and support best-practice consultation management.

BUCKINGHAMSHIRE COUNCIL

Final modelling & option development
Observations and Areas of Improvement (2/2)

Area	Observations/ Insights	RAG	Improvement Opportunities (where appropriate ahead of consultation ending)

Data & Finance	• The modelling approach utilised Cadcorp software and was supported by historic external validation from ORH consultancy, which confirmed alignment between ORH and BFRS in-house models. This provided confidence in the credibility and robustness of the methodology.
	
	• Final modelling incorporated five years of cleansed incident data, including the most up-to-date data for 2025, which had not been available in earlier stages. The team modelled the final scenario selected by leadership by replaying historic incidents under different conditions, including the busiest day on record for BFRS as a worst-case scenario. Outputs were analysed in Excel to produce key performance metrics that could be built into the consultation narrative, ensuring a robust evidence base for decision-making.
	
	• Modelling remained a combination of quantitative analysis and professional judgment, particularly where data alone could not reflect real-world reliability (e.g., stations with persistent availability issues). As a result, the modelling presented in consultation materials is indicative and not intended to provide precise or predictive outcomes. The absence of clear caveats in the main consultation pack and easy-read summary creates a risk that stakeholders may misinterpret outputs as definitive predictions.
	
	• Interviews confirmed that incident data analysis shows year-on-year stability, with consistent patterns and no significant growth in overall volumes. Forecasts indicate that any future increases will be concentrated in specific areas already identified. These trends validate current projections and provide assurance on financial planning for the consultation proposal.
		🟧	• Add a short clarification in the main consultation pack and easy-read summary to reinforce that modelling outputs are indicative and based on assumptions. This ensures consistency across all materials and helps manage stakeholder expectations, particularly for audiences who may not review the supplementary evidence pack.
			
			• Provide a formal record of model limitations and assumptions, including their impact on results presented in the consultation pack. Examples include:
			   • 24/7 availability assumptions
			   • Road network assumptions roadworks
			   • Real vs. modelled attendance discrepancies
			
			• Document how stability in incident data and future projections were factored into financial and operational risk assessments, reinforcing confidence in the consultation proposal.

Governance	• Anecdotal confirmation was provided that project team representatives from Finance, HR, Data, and Legal signed off on the final proposal scheduled for presentation at the extraordinary FA meeting on 16 October. However, this sign-off was not formally documented in project records, limiting transparency and traceability of governance decisions. • Established delegation arrangements were followed, with the CFO exercising authority for preparatory engagement and option development to inform proposals for FA consideration, consistent with statutory duties and delegated powers.	🟧	• Record all sign-offs from key functional representatives (Finance, HR, Data, Legal) in a structured decision log or approval record. This should include names, roles, dates, and any conditions or caveats associated with the approval. • Maintain clear documentation of delegated authority and engagement processes in future programmes to reinforce transparency and traceability.

BUCKINGHAMSHIRE COUNCIL

Fire Authority approval & Consultation launch
Observations and Areas of Improvement (1/3)

Area	Observations/ Insights	RAG	Improvement Opportunities (where appropriate ahead of consultation ending)

Strategy	• The consultation was identified as highly politically sensitive, with active campaigning around the proposals creating significant complexity and heightened staff stress due to fears of job losses. Despite this, messaging remained consistent that the proposals were not focused on cost-cutting but on optimising the use of funds allocated for on-call pumps.
	
	• To manage reputational and operational risks, a comprehensive strategy was implemented, including:
	  • Media monitoring and social media oversight by specialist teams, supported by escalation protocols through weekly SLT updates.
	  • Use of the communications strategy as a foundation for determining whether corrective public statements should be issued.
	  • A targeted approach to address political misinformation and disinformation, complemented by media briefings for staff attending public events, outlining key messages, topics to avoid, and de-escalation techniques.
	  • Doorstep and interview training incorporated into development pathways, alongside communications issued to stations on managing unexpected councillor visits or filming.
	• Collectively, these actions demonstrate a proactive and structured approach to safeguarding the integrity of the consultation process. However, there was limited evidence that lessons learned from previous consultations were explicitly embedded into the current strategy.
	
	• The consultation period was set at 10 weeks – shorter than the widely accepted 12-week best practice but longer than the 6-week minimum often used by other local authorities. This timeframe was chosen to balance political pressures and resource availability, avoiding a potential nine-month delay due to upcoming elections. While not optimal given the Christmas period, the 10-week window provided consultees with reasonable opportunity for feedback. This approach demonstrated compliance with Gunning Principle 3, ensuring adequate time for consideration and response from consultees.
		🟩	• Draft and share documentation outlining staff wellbeing considerations and support mechanisms implemented during the consultation, given the noted stress arising from its political sensitivity.
			
			• Conduct a lessons-learned exercise from previous consultations and integrate findings into the current strategy before consultation closure. This will strengthen continuous improvement and future readiness.
			
			• Record all risk mitigation measures (e.g., media monitoring, misinformation protocols, staff training) in a structured log to ensure transparency and provide evidence of proactive management.

Data & Finance	• While the Evidence pack provides clear financial figures (cost per fire engine, station upgrade costs, staffing shortfall), there is no explicit cross-reference showing how these financial assumptions were integrated with operational risk modelling outputs. For example, the cost implications of retaining or removing specific appliances are not directly tied to risk scores or resilience metrics in the same section. This limits assurance that financial decisions were fully risk-informed. • The Evidence pack models operational scenarios (all on-call crewed, proposal, no on-call) but does not present corresponding financial sensitivity analysis for these scenarios. Without this, consultees cannot see how costs would vary under different availability or recruitment outcomes, which is critical for assessing affordability and resilience under uncertainty.	🟧	• Create an integrated decision matrix that links financial assumptions with operational risk indicators. • Develop a financial sensitivity analysis alongside operational modelling, showing cost ranges for key scenarios, i.e. partial availability at 30-50%, recruitment shortfall, delayed station closures.

BUCKINGHAMSHIRE COUNCIL

Fire Authority approval & Consultation launch
Observations and Areas of Improvement (2/3)

Area	Observations/ Insights	RAG	Improvement Opportunities (where appropriate ahead of consultation ending)
Communications	• The consultation pack incorporated pre-consultation feedback and was designed using clear and accessible language principles, aiming for clarity at a level understandable by a nine-year-old. However, compressed timeframes meant language and framing were not tested in focus groups prior to launch. Reliance on lengthy written materials (a 21-page consultation document and a 50-page evidence pack) may have limited accessibility for some audiences despite an easy-read summary. • Multiple response channels were provided, including an independent online survey managed by ORS and printed surveys with freepost return options. Outreach activities leveraged council networks, paid and organic social media campaigns, localised station posts, press releases, and targeted community Facebook groups. Community drop-in events were organised to explain proposals while directing attendees to the ORS survey, ensuring neutrality in data collection. • Efforts to engage vulnerable groups included distributing a digital toolkit to community leaders, parish and town councils with a request to cascade messaging. However, monitoring of this cascade was not undertaken, creating reliance on goodwill and limiting assurance of reach. Furthermore, outside of ORS survey reporting, there was limited formal analysis of groups not reached and corrective action taken, particularly for vulnerable groups and geographically affected communities. • Consultation materials used deliberately varied wording to provide an easy-read version. While this improves accessibility, the change from early documentation stating: "Remove seven on-call fire engines from stations with persistently low availability", updated to "Remove some on-call fire engines that cannot be reliably crewed" may still create ambiguity for some audiences regarding the maximum scale of change. • FAQs intended to support the consultation were hosted on a separate webpage due to website template restrictions. This created an accessibility gap, as stakeholders were unlikely to locate FAQs without a direct link. Although remedial actions were being investigated four-weeks into the ten-week consultation, this approach fell short of best practice. • Despite these gaps, the overall approach prior to consultation launch demonstrated compliance with Gunning Principle 2, ensuring consultees had sufficient, relevant, and accessible information to provide informed responses.	🟩	• Establish a process for tracking engagement metrics (e.g., demographic and geographic coverage, survey completion rates, event attendance) and flagging issues such as inconsistent messaging or low participation early, enabling corrective targeted action during the consultation. • Leverage ORS expertise to identify and reach additional participants, ensuring representation from vulnerable groups. • Add a short clarification across the consultation return website and related materials, for example: *"For clarity, the proposal relates to the potential removal of up to seven on-call fire engines; the easy-read materials use simplified wording to aid accessibility."* If implemented, tag feedback received before and after the clarification to support transparent analysis of any change in perceptions. • Implement strict version control and mandatory cross-channel language checks within the communications sign-off process to prevent future inconsistencies. For increased robustness, test understanding of materials with staff and the public ahead of launch. • Embed FAQs and other supporting documents directly on the main consultation page from the outset. Where technical limitations exist, establish rapid workaround processes like banners or temporary links to maintain visibility. • Implement a mandatory pre-launch checklist to confirm that all guidance documents and supporting materials are accessible and correctly positioned before consultation begins. • Embed existing video presentations and educational resources prominently on the consultation homepage to provide a clear, accessible overview of proposals. Retain full consultation and evidence packs as supporting documents for those seeking detailed information.

Fire Authority approval & Consultation launch
Observations and Areas of Improvement (3/3)

Area	Observations/ Insights	RAG	Improvement Opportunities (where appropriate ahead of consultation ending)
Governance	• The consultation pack underwent extensive internal reviews and sign-offs to avoid any implication of a pre-determined outcome. Formal decision-making authority remained with the Fire Authority, which approved the consultation plan at its extraordinary meeting on 12 November 2025. While Members' roles during early stages were advisory rather than decision-making, this approach complied with governance requirements and ensured that final approval rested with the FA. • The Programme Board maintained awareness of key milestones through monthly highlight reports; formal approvals were primarily managed internally by SLT and project team members across Finance, HR, Communications, and Data functions. A series of extraordinary meetings were convened to address urgent issues and enable timely decisions. • A lessons-learned document highlighted recurring issues, including timeline slippage, inaccurate staff contact data, unclear roles and responsibilities, and multiple document revisions extending approval timelines. These gaps point to deficiencies in project controls and stakeholder coordination, reducing assurance over timely and transparent delivery.	🟨	• Maintain the project schedule, containing all activities and milestones, as a live document with regular progress reviews and defined escalation routes. This will help keep the project on track and provide ongoing assurance over delivery. • Establish clear sign-off authority and approval pathways at project initiation, documented and communicated through a RACI matrix. This will clarify accountability and improve transparency. • Limit review cycles by introducing a structured sign-off schedule and consolidated feedback windows. Apply strict version control standards to reduce fragmentation and ensure alignment across stakeholders.

BUCKINGHAMSHIRE COUNCIL

Appendix

Appendix 1

The Gunning Principles

They were coined by Stephen Sedley QC in a court case in 1985 relating to a school closure consultation (R v London Borough of Brent ex parte Gunning). Prior to this, very little consideration had been given to the laws of consultation. Sedley defined that a consultation is only legitimate when these four principles are met:

1. Proposals are still at a formative stage: A final decision has not yet been made, or predetermined, by the decision makers.
2. There is sufficient information to give 'intelligent consideration': The information provided must relate to the consultation and must be available, accessible, and easily interpretable for consultees to provide an informed response.
3. There is adequate time for consideration and response: There must be sufficient opportunity for consultees to participate in the consultation. There is no set timeframe for consultation,[1] despite the widely accepted twelve-week consultation period, as the length of time given for consultee to respond can vary depending on the subject and extent of impact of the consultation.
4. 'Conscientious consideration' must be given to the consultation responses before a decision is made: Decision-makers should be able to provide evidence that they took consultation responses into account

These principles were reinforced in 2001 in the 'Coughlan Case (R v North and East Devon Health Authority ex parte Coughlan[2]), which involved a health authority closure and confirmed that they applied to all consultations, and then in a Supreme Court case in 2014 (R ex parte Moseley v LB Haringey[3]), which endorsed the legal standing of the four principles.

Since then, the Gunning Principles have formed a strong legal foundation from which the legitimacy of public consultations is assessed and are frequently referred to as a legal basis for judicial review decisions.[4]

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1 In some local authorities, their local voluntary Compact agreement with the third sector may specify the length of time they are required to consult for. However, in many cases, the Compact is either inactive or has been cancelled so the consultation timeframe is open to debate.
2 BAILII, England and Wales Court of Appeal (Civil Decision) Decisions, Accessed: 13 December 2016.
3 BAILII, United Kingdom Supreme Court, Accessed: 13 December 2016.
4 The information used to produce this document has been taken from the Law of Consultation training course provided by The Consultation Institute.

Source: Local Government Association. The Gunning Principles. Available at: https://www.local.gov.uk/sites/default/files/documents/The%20Gunning%20Principles.pdf
(Accessed: 4 December 2025).

BUCKINGHAMSHIRE COUNCIL

Documents Reviewed (1/2)

Project Team

1. OIP Mandate.docx
2. OIP Project Initiation .docx
3. Operational Response Resilience Programme - Options Appraisal V2.docx
4. SMT Away Day 1st April RSVP.png
5. SMT Away Day 30th March RSVP.png
6. Members Workshop Final draft.pptx
7. Members Workshop June 2025 final version for sign off.pptx
8. Members Workshop June 2025 proposed SLT version.pptx
9. SLT Notes 260625.docx
10. On-Call Improvement Programme Early Engagement FINAL.docx
11. Meeting Agendas for Project team meetings (21 pptx files)
12. 15 Jul 2025 Notes.docx
13. Fire Authority Minutes October 2025.eml
14. Neighbouring CRMP.png
15. OFRS catch up.ics
16. OIP all staff update 06.11.2025.pptx
17. OIP consultation FAQs.docx
18. OIP EQIA.docx
19. OIP EQIA FINAL.docx
20. OIP Lessons Learned Log.docx
21. OIP Risk Register.xlsm
22. On-Call improvement programme internal engagement.pptx
23. Online survey response summary 11 December 2025.pdf
24. Options appraisal methodology.docx
25. Monthly Project Highlight Report (7 docx files)

Data & Finance

1. 2.0 Mar 2025 KPIs for CRMP PB V1.0.pdf
2. Cross Border Mobilisation Review 2024-2025 - DRAFT - Not to be shared externally.pdf
3. Response Standards Report 2024-2025 FINAL July 2025.pdf
4. Service Wide - Local Community, Risk and Incident Trends 2024 v1 0.docx
5. West Ashland - Local Community, Risk and Incident Trends 2024 v1 2.pdf
6. BFRS Appliance Availability - Mazars Dec 2025.xlsx
7. 1 Models Summary.xlsx
8. 2 OC Model Results Summary.xlsx
9. Actual Pump Attendances 2425.xlsx
10. Estimated First Appliance Areas All Bucks All OTB.pdf
11. Final Models Oct 2025 Details.xlsx
12. Model 25_OC_05 - Sample.xlsx
13. Overall Summary On-Call Oct 2025.xlsx
14. Resource Modelling - Incident and Resource input data - Sample.xlsx
15. Resource Modelling - Station Locations.xlsx
16. Resource Modelling Screenshot Examples - Build Inputs.docx
17. CN - Summary - 17-12-2023.xlsx
18. CRMP - Response Model.pptx
19. On-call resource modelling - Draft.docx
20. Resource & Demand - For Fire Authority March 2024.pptx
21. resource review\.docx
22. Sim Demand.docx
23. sim demand outputs.xlsx
24. CRMP Timeline - Key Decision Points.docx
25. FW_ On-Call costs.msg
26. On-Call Establishment 2025-26.xlsx
27. On-call station costs 2425.xlsx

BUCKINGHAMSHIRE COUNCIL

Documents Reviewed (2/2)

Communications

1. FAQ file – website
2. Media coverage – websites
3. Communication Strategy.docx
4. Communications Delivery Plan.docx
5. Partners and Councils Brief.docx
6. External Press Release.docx
7. Members Brief.docx
8. Supplier Brief.docx
9. Pre-consultation engagement report.docx
7. Digital tool Kit (including flyers and posters, images, social banners, newsletters, social posts, and external presentation to town parishes)

BUCKINGHAMSHIRE COUNCIL

Appendix 3

Stakeholder Interviews

Name	Role
Craig Newman	Data Intelligence Team Manager
Emily Hilling	Head of Communication & Marketing
Jacki Flower	Project Manager
Louise Harrison	Chief Fire Officer
Matty Burn	Group Commander On-Call Development Programme
Mark Hemming	Director of Finance & Assets

BUCKINGHAMSHIRE COUNCIL

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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 11 March 2026

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

Lead Member: 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 17 February 2026.

Any further progress against outstanding actions will be verbally presented to the Overview and Audit Committee at the meeting on 11 March 2026.

There are currently 13 actions that are being monitored, and these relate to audits undertaken in FY 2023/24 to date. The status of the audit actions is as follows:

- Implemented – 28/41 (56%)
- In-progress - 13/41 (32%)

All BMKFA Actions Status 17.02.2026
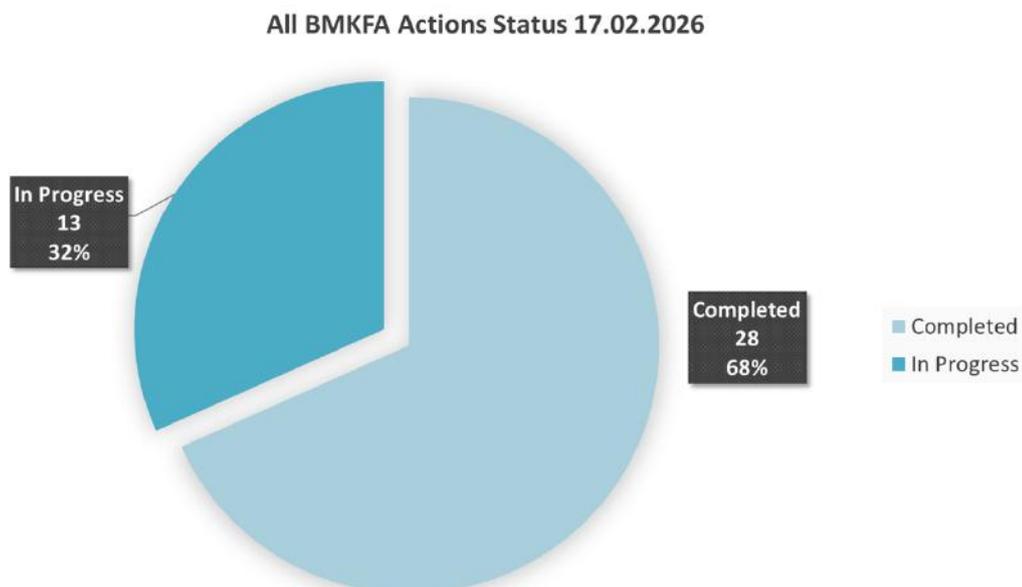
There are no management actions currently overdue.

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.

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 Update on Internal Audit Management Actions	Not applicable

Appendix A - Progress Update on Audit Management Actions

Generated on: 17th February 2026

All BMKFA Actions Status 17.02.2026
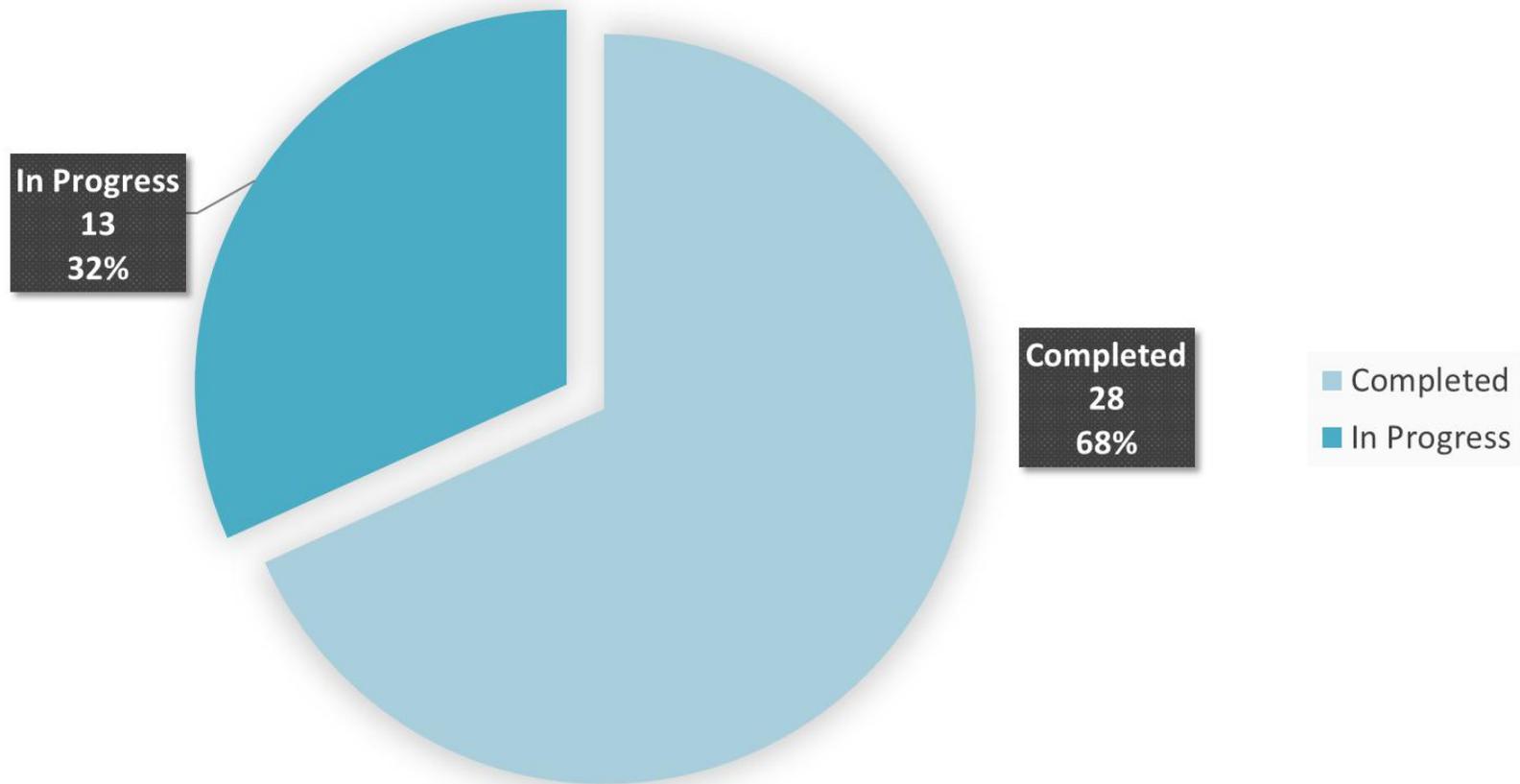
In Progress
13
32%

Completed
28
68%

Completed

In Progress

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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 11 March 2026

Report title: Internal Audit Report: Draft Internal Audit Plan 2026/27

Lead Member: 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: Decision

Recommendations: In line with the Global Internal Audit Standards in the Public Sector, the Committee is asked to approve the 2026/27 Internal Audit Plan.

Executive summary:

The 2026/27 Internal Audit Plan covers one year and sits alongside the BMKFA Internal Audit Strategy which covers the period between 2025 to 2028 and was approved by the Overview and Audit Committee at the meeting held on 16 July 2025.

In line with the objectives in the strategy, the plan will remain flexible to ensure that the audit activity continues to respond to emerging risks or changes to the Authority's risk profile. The proposed internal audit plan is risk based and aligned to the Authority's strategic objectives. The methodology to develop the plan consisted of reviewing the authority's objectives, the risk profile and assurance framework whilst also taking into consideration other factors affecting the Fire Authority in the year ahead, including changes within the sector.

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

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	Draft Annual Internal Audit Plan 2026/27	Not applicable

BMKFA Internal Audit Plan and Methodology 2026-27

Draft

Internal Audit Plan 2026/27

The table below outlines the reviews we propose to conduct as part of the internal audit plan for 2026/27. It details the strategic objectives and enablers that have guided our internal audit coverage. By reviewing these risks, we ensure that the proposed plan aligns with the authority's assurance needs for the upcoming and future years.

Internal Audit Activity	Number of Days	Proposed Timing
Strategic Objective: Responding Quickly and Effectively to Emergencies – Response and Resilience Strategy		
Capital Programme Assurance To assess whether programme objectives are achieved, including capital projects being delivered to schedule and budget. This will include the Westcott Training Centre and High Wycombe Fire Station capital projects.	10	Q3
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.	10	Q1
Strategic Enabler: Optimising Our Technology and Data – Digital and Data Strategy		
ICT Framework To ensure that the framework meets the needs of the Fire Authority supporting in the achievement of corporate objectives and delivering high performing, customer focussed knowledge and information	10	Q2
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.	10	Q2

Internal Audit Plan 2026/27

The table below outlines the reviews we propose to conduct as part of the internal audit plan for 2026/27. It details the strategic objectives and enablers that have guided our internal audit coverage. By reviewing these risks, we ensure that the proposed plan aligns with the authority's assurance needs for the upcoming and future years.

Internal Audit Activity	Number of Days	Proposed Timing
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, Pensions, Debtors, Financial Regulations, General Ledger, Reconciliations and Treasury Management.	30	Q3
Strategic Enabler: An Inclusive, Healthy and Engaged Workforce		
HR/Payroll To fulfil our statutory responsibilities, we will undertake work to provide assurance over key controls within the Payroll system and the processes that feed into it.	10	Q3
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 2027/28.

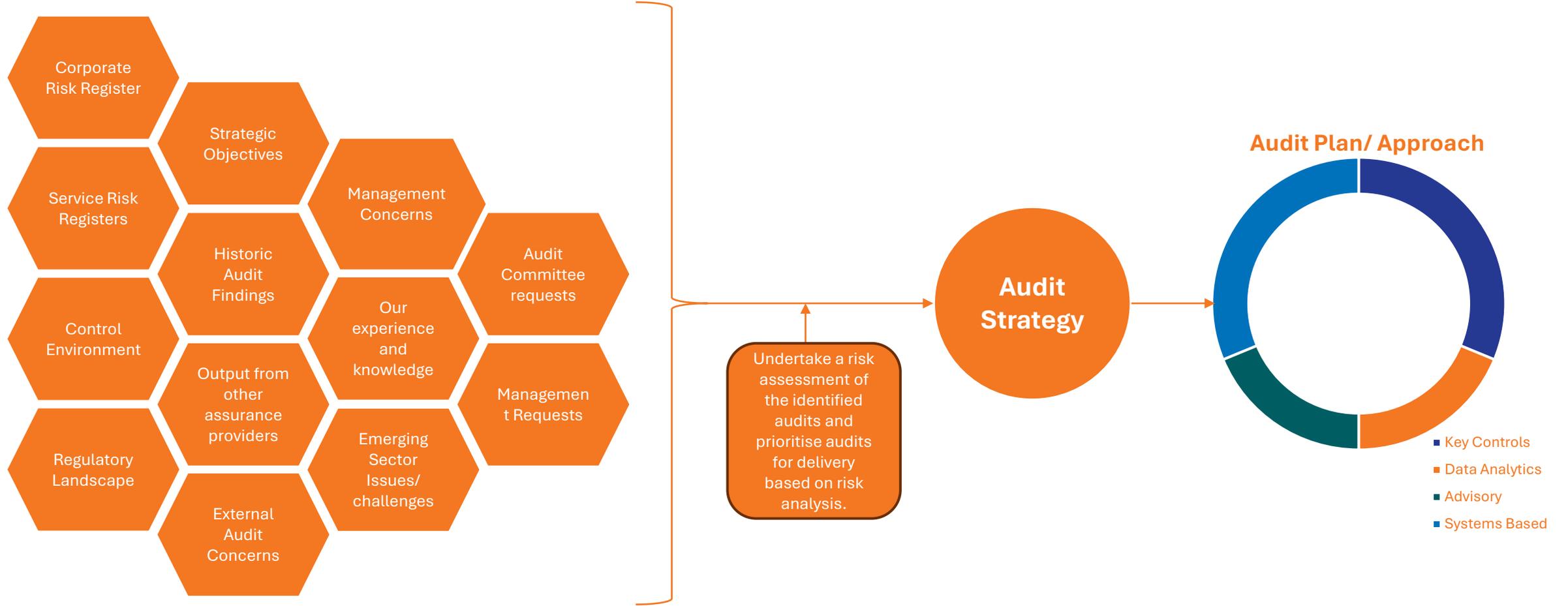| Internal Audit Activity |
| --- |
| **Strategic Enabler:** Making the Most of Our Finances and Assets – Finance and Assets Strategy |
| **Contract Management**
To assess implementation of and compliance with the new Procurement Act and the Fire Authority's new Contract Standing Orders. |
| **Strategic Objective:** Responding Quickly and Effectively to Emergencies – Response and Resilience Strategy |
| **Performance Monitoring**
To review reporting and monitoring of the Fire Authority's Key Performance Indicators. |
| **Strategic Enabler:** Making the Most of Our Finances and Assets – Finance and Assets Strategy |
| **Pensions Administration**
To ensure pensions are administered in line with legislation changes. |
| **Strategic Objective:** Responding Quickly and Effectively to Emergencies – Response and Resilience Strategy |
| **Partnerships**
To ensure that the Fire Authority manages its partnerships effectively and has adequate controls in place around partnership working. |

Internal Audit Plan Methodology

Our approach to developing your internal audit plan is based on analysing objectives, the authority's risk profile and assurance framework whilst also taking into consideration other factors affecting the Fire Authority in the year ahead, including changes within the sector. We also discuss audit priorities and coverage with management.

Corporate Risk Register

Strategic Objectives

Service Risk Registers

Management Concerns

Historic Audit Findings

Audit Committee requests

Control Environment

Our experience and knowledge

Output from other assurance providers

Management Requests

Regulatory Landscape

Emerging Sector Issues/ challenges

External Audit Concerns

Undertake a risk assessment of the identified audits and prioritise audits for delivery based on risk analysis.

Audit Strategy

Audit Plan/ Approach

- Key Controls
- Data Analytics
- Advisory
- Systems Based

Continuous analysis of emerging risks and discussions with management and audit committee to ensure the audit plan response to the needs of the organisation as they emerge.

Internal Audit Plan Methodology

The table below shows an overview of the audit coverage by audit theme, and assurance levels for work undertaken in previous years.

Audit Theme	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Core Financial Controls	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Asset Management/ Stores	✓	✓		✓			✓		✓	✓				
Human Resources	✓		✓							✓	✓		✓	
Property Management	✓					✓								
Risk Management	✓		✓						✓			✓		✓*
Fleet Management		✓				✓								✓*
ICT Strategy		✓		✓										
Corporate Governance			✓			✓								
Housing Accommodation & Allowances			✓											
Pension Administration				✓							✓			
Control Centre				✓										
Project Management					✓		✓			✓				✓
Business Continuity					✓						✓			✓
Cyber/Information Security							✓	✓						
Performance Management								✓						
GDPR									✓					
Resource Management – IT									✓					
Procurement and Contract Management										✓		✓		
BLH Post Project Evaluation										✓				
Partnerships												✓		
Energy Management													✓	
Corporate Plan Assurance												✓		
On Call Improvement Programme														✓

Assurance Key

Substantial	(green)
Reasonable	(yellow)
Limited	(orange)
No Assurance	(red)
Advisory	(pink)

Draft report - Assurance opinion not yet agreed

Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 11 March 2026

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

Action: Decision

Recommendations: That the status and changes 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) 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 17 February 2026 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.

The Corporate Risk Register is supported by three Delivery Group Risk Registers for People, Finance & Assets and Service. Collectively they hold 54 risks, not including the ones on the Corporate Risk Register. These do not include health and safety risks or project risks, which have their own governance arrangements.

There have been three changes to the risk score for Industrial Action, Financial Stability and Devolution since Members last reviewed the Corporate Risk Register at the 5 November 2025 Overview and Audit Committee meeting. Furthermore, there

are now 9 risks on the Corporate Risk Register as Devolution and Local Government Reorganisation are recommended to be split up.

- **Industrial Action** - The Service seeks approval for an increase in the industrial action score. Up to now the score has been 4 (P) x 2 (I) = 8. The new score is 3 (P) x 4 (I) = 12. It considers increase in union activity, the repeal of the Minimum Service Levels Act 2023 (previously intended to limit strike disruption), events happening in neighbouring FRS' and our unique risk landscape (major transport corridors, USAR capability, and high-risk built environment).
- **Financial Stability** – It is proposed that the score for Financial Stability goes down from 5 (P) x 4 (I) = 20, to 4 (P) x 3 (I) = 12. Following publication of the Final Settlement, there were no changes that impacted directly on the Service. Approval of the budget, assurances have been provided over medium-long term funding.
- **Devolution** - The impact of BLMK would have been significant but now the likelihood is deemed to be negligible. Therefore, it is proposed that the risk score is now reduced. From 3 (P) x 5 (I) =15, to 2 (P) x 5 (I) = 10.
- **Local Government Reorganisation** – The decision has been made to split this risk from Devolution. Focus is currently on the three competing proposals affecting Oxfordshire, two of which will have implications for the Thames Valley.

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.

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:

Authority Members were last updated on the status of the Authority's Corporate Risks at the Overview and Audit Committee on 5 November 2025: https://bucksfire.gov.uk/wp-content/uploads/2025/10/OVERVIEW-AND-AUDIT-COMMITTEE-AGENDA-AND-REPORTS-05.11.25-1.pdf

Appendix	Title	Protective Marking
1	Corporate Risk Map	

Corporate Risk Register

February 2026

As at 18 February 2026

Impact

		1 Low	2 Minor	3 Moderate	4 High	5 Major
Probability	5 Almost Certain					
	4 Likely			CLIMATE CHANGE (↔) McCLOUD/SARGEANT (↔) FINANCIAL STABILITY (↓)		
	3 Possible			LOCAL GOVERNMENT REORGANISATION (↔)	MISCONDUCT (↔) INFORMATION MANAGEMENT (↔) WORKFORCE AVAI/STAB (↔) INDUSTRIAL ACTION (↑)	
	2 Unlikely					
	1 Rare					DEVOLUTION (↓)

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

Risk Description Inc impact

- Staff inability or reduced ability to work due to disruption caused by factors such as Pandemic Flu, fuel supply issues, industrial action etc.
- 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.
- 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 Pxl	Untreated	4x4=12	Current	3x4=12	Target	3x2=6	Direction	No Change

Risk Mitigation in place

How do these link back to mitigate the risk description??

- 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
Implement enhanced Workforce Planning forecasting and monthly reporting	People Directorate	Ongoing (reported	In progress	Workforce Planning updates already presented monthly at PDG to ensure visibility of vacancies, projected retirements, skills gaps and succession

		monthly at PDG)		needs. This action strengthens links between PDG data and organisational risk reviews.
Deliver the 12-month recruitment plan to maintain operational and support function resilience	People Directorate	April 2026 – March 2027	In progress	Recruitment campaigns for Wholetime Firefighter Apprentices, On-call, and key support roles are underway, reducing risk of skills loss, resourcing pressure and operational impact.
Enhance support staff retention through implementation of Pay, Allowances and Reward framework changes	People Directorate	July 2026	In progress	Support staff pay scale review approved (implementation July). Allowances framework aimed for SLB in March 2026, supporting retention and organisational stability.

| **Latest update** | Support Staff Pay scales review paper approved in January SLB and planned for implementation July 2026. Comms are being drafted ready to go out to manager 12th Feb following approval of the Pay Policy at the FA meeting.

Allowances paper/revised framework is now aiming for SLB in March with a view to go live 1st July alongside any pay award. These timelines have extended due to the complexities of current allowances being paid and needing to work through them on an individual basis. Following approval of the framework by SLB, then we would move into consultation with Staff (if required) and implementation, with a view all being in place 1st July 2026.

Support staff recruitment and vacancy information is reviewed monthly at the People Delivery Group and included within the update on the PMS.

2026 Wholetime Firefight Apprentice recruitment: |
|---|---|

6 candidates are offered employment and are now going through pre-employment checks. FSC have confirmed acquisition training by collaborating with Gloucester FRS on their course commencing 13h April.

Workforce planning indicates the next intake will be required January 2027, therefore with a campaign go live date of April 2026.

On-call recruitment applications are now at pre-employment checks stage and due to start March 2026.

Risk No	CR2.0	Risk	Industrial Action				

Lead Member	Lead Member for Service Delivery, Protection & Collaboration	Strategic Owner	Deputy Chief Fire Officer	Delivery Group:	Service Delivery

Risk Description
Inc impact

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.

Impact:

- Detrimental effects on service delivery to the community and the Service's reputation.
- Increased risk to the public (including life and property), economy and the environment due to inadequate or insufficient response to emergency incidents.
- Failure to discharge statutory target duties.
- Disruption to service delivery and support functions due to loss of capacity.
- Delay to implementation of Service plans and projects due to loss of capacity

Risk Scores PxI	Untreated	3 x 5 = 15	Current	3 x 4 = 12	Target	3 x 3 = 12	Direction	Up

Risk Mitigation in place
How do these link back to mitigate the risk description??

- Business continuity plans in place & uploaded to Resilience Direct.
- 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. Further work required to understand and plan for deployments and then manage these events.
- Use of staff not engaging in industrial action

Mitigating Actions

Action	Owner	Deadline	Status	Update
Strengthening preparedness to initiate contract requirements and assure processes within Service and TV wide.	Response & Resilience	N/A	In progress	Quarterly meetings established with supplier, with a 6 monthly KPI review. Agreed action and decision log set up to capture detail.

Latest update	Latest meeting with the supplier was on 30 January with KPI update. Working towards final draft of TV concept of operations. Document to be signed off by heads of service. Work ongoing to look at task allocation and any additional resources required. 2026 Industrial Action Business Continuity Survey response submitted to national resilience on 18 February.

Risk No	CR3.0	Risk	Financial Stability				

Lead Member	*Lead Member for Finance and Assets, Information Security & IT*	Strategic Owner	*IT & Director Finance & Assets*	Delivery Group:	*Finance & Assets*

Risk Description Inc impact	The Medium-Term Financial Plan (MTFP) factors in several assumptions when forecasting the financial position. 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. 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. 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.

Risk Scores PxI	Untreated	5x4=20	Current	4x3=12	Target	4x3=12	Direction	Down

Risk Mitigation in place *How do these link back to mitigate the risk description??*	Proactive management of the MTFP is in force and is very closely aligned to workforce planning. As part of the budget setting process, Officers will seek to identify savings opportunities to address potential future cost pressures. 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.

Mitigating Actions

Action	Owner	Deadline	Status	Update
Finalise proposed budget and medium-term financial plan following receipt of final figures from the local billing authorities	Director of Finance and Assets	4 February 2026	Awaiting information	Completed

Latest update	The Final Settlement was published on 9 February 2026 and there were no changes that impacted directly on the Service. The Fire Authority approved the budget for 2026-27 at its meeting on 11 February 2026. The three-year Settlement provides assurances over medium-term funding, but uncertainty remains over the levels of pay awards in 2026-27 and beyond. Following publication of the Final Settlement and approval of the budget it is proposed to reduce the current risk score to 12 (possible, high impact).

Risk No	CR4.0	Risk	Information Management				
Lead Member	*Lead Member for Finance and Assets, Information Security & IT*			**Strategic Owner**	*Director Legal & Governance*	**Delivery Group:**	N/A
Risk Description Inc impact	Information Management* / Security failure to - a) comply with statutory or regulatory requirements b) manage technology c) manage organisational resources Deliberate: unauthorised access and theft or encryption of data. Accidental: loss, damage or destruction of data						
Risk Scores PxI	**Untreated**	5x5 =25	**Current**	3x4=12	**Target**	3x3	**Direction**	No Change

Risk Scores PxI	**Untreated**	5x5 =25	**Current**	3x4=12	**Target**	3x3	**Direction**	No Change

| **Risk Mitigation in place**

How do these link back to mitigate the risk description?? | **1. Appropriate roles:**
SIRO has overall responsibility for the management of risk. Data Protection Officer statutory role to advise on UK GDPR.
Information and information systems assigned to relevant Information Asset Owners (IAOs)
'Stewards' assigned by IAO's with day-to-day responsibility for relevant information.
2. Virus detection/avoidance:
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.
3. Policies / procedure:
Comprehensive review and amendment of the retention and disposal schedules / Information Asset Registers,
- 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
4. Premises security: |

	- Preventative maintenance schedule
	- Frequent audits at Stations and inventory aligned to asset management system.
	5. Training:
	The annual "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 annual package.

Mitigating Actions

Action	Owner	Deadline	Status	Update
Review and refresh of UK GDPR/data minimisation procedures	Director Legal &Governance	30 April 2026	In progress	Revised ICT and Artificial Intelligence acceptable use procedure approved

Latest update	Agreement in place in November 2025 for the appointment of a DPO in role since that date. Additional cybersecurity training in place via 'Boxphish'

Risk No	CR5.0	Risk	McCloud/Sargeant			
Lead Member	*Lead Member for Finance and Assets*	**Strategic Owner**	*Information Security & IT & Director Finance*	**Delivery Group:**	*Finance & Assets*	

Risk Description Inc impact	Court of Appeal ruling on the McCloud / Sargeant cases: potential impact on staff retirement profile, resourcing to implement required changes and financial impacts thereof. • Failure to discharge statutory duties. • Failure to comply with legal requirements. • Unknown / unquantified budgetary impacts.

Risk Scores PxI	**Untreated**	4x4=16	**Current**	4x3=12	**Target**	4x2=8	**Direction**	No Change

Risk Mitigation in place *How do these link back to mitigate the risk description??*	• 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. • Individuals can request up to two estimates per annum which will provide them with a more accurate pension benefit.

Mitigating Actions				
Action	**Owner**	**Deadline**	**Status**	**Update**

Latest update	The LGA has established an Oversight Board to provide governance, oversight, and challenge to the pension administrator in delivering, the Sargeant remedy, the administrator's element of the Matthews remedy, and BAU retirement and estimate pension administration to agreed standards.

Risk No	CR6.0	Risk	Climate Change				

| Lead Member | *Lead Member for Finance and Assets, Information Security & IT* | **Strategic Owner** | *Director Finance & Assets* | **Delivery Group:** | *Finance & Assets, Service Delivery* |

Risk Description Inc impact

Increased risk of wildfires, flooding, gales and altered hydrology due to effects of climate change, leading to:

- Failure to protect people from the risks associated with climate change including potential damage
- Inability to effectively respond during extreme weather events.

Risk Scores PxI	Untreated	4X4 = 16	Current	4X3= 12	Target	3X3=9	Direction	No Change

Risk Mitigation in place

How do these link back to mitigate the risk description?

- 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.
- 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)
- Access to and provision of specialist tactical advisors through national resilience framework.
- Urban Search and Rescue team in-service equipped to deal with major building/infrastructure collapse.
- 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.
- 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.
- Targeted national and local prevention messaging to mitigate risks at key points in the calendar (e.g. water safety summer/winter – Barbecues spring/summer – Chimneys – Autumn).
- Back-up power generators to protect emergency response sites from power outages. Regular building surveys from facilities team. Fleet replacement programme ongoing.

- Bunkered fuel stocks and establishing fleet of alternative fuel vehicles where appropriate to mitigate risk of fuel disruption.
- Engaged with NFCC to identify and prepare for longer term "fit for the future" considerations.
- Engaged in local resilience groups for flood management.
- Isotonic supplements and cool boxes added to appliance inventories.
- Wildfire response capability developed

Mitigating Actions

Action	Owner	Deadline	Status	Update
Train all Water Incident Mangers in the Wildfire Support Officer role, as these	Service Water Rescue Lead	July 2026	In Progress	
Arrange CPD training days for all Water Incident Mangers and Wildfire Support Officer.	Service Water Rescue Lead\n\nService Wildfire Lead	May 2026	In Progress	
Purchase of new Dry Suits	SC Research and Development	May 2026	In Progress	30 Dry suits and 30 Personal flotation devices ordered. Delivery date March 2026.
Complete a full review of the Water Rescue capability within service.	Service Water Rescue Lead	March 2027	Not starting until Q1 of 2026-2027	

Latest update

30 smaller sized dry suits and Personal Flotation devices purchased and will be on the run by the end of Q4 2025-2026, enhancing the PPE capability available to personnel responding to flooding and water-related incidents.

| | 2 water carriers due in service at the end of Q4 2025-26 to bring service complement back to two water carriers.

All Water Incident Managers (WIM) to be trained in the Wildfire Support Officer (WSO) role. Continually Professional Development (CPD) days to be arranged for all WIM and WSO officers. |

Risk No	CR7.0	Risk	Misconduct/behaviours at odds with Service Values			
Lead Member	*Lead Member for Service Delivery, Protection & Collaboration*		Strategic Owner	*Chief Fire Officer*	Delivery Group:	*People*

Risk Description
Inc impact

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, leading to:

- Harm to members of the public and / or Service personnel.
- Potential exposure to litigation and financial loss
- Reputational damage resulting in negative publicity locally / nationally leading to public loss of confidence in the Authority / Service.
- Staff / member loss of confidence in Authority and / or Service leadership / management.

Risk Scores PxI	Untreated	4X4=16	Current	4x3=12	Target	3X3=9	Direction	No Change

Risk Mitigation in place
How do these link back to mitigate the risk description??

- 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.

Mitigating Actions

Action	Owner	Deadline	Status	Update
Complete and implement the revised People procedures (Capsticks) with service-wide consultation	Director of People	June 2026	In progress	First batch issued for consultation in January 2026; feedback is being reviewed prior to JCF/ PDG sign-off. Implementation will harmonise discipline, grievance, anti-bullying/ harassment, code of conduct and whistleblowing procedures, strengthening the framework that underpins values-aligned behaviours.
Launch the standards of behaviour action plan with measurable outcomes and governance reporting	Strategic Leadership Team	May 2026	In progress	Plan already submitted to HMIC; this action formalises quarterly outcome reporting (complaint volumes, case timeliness, upheld rates, repeat themes) to PDG and SLB to evidence improvement and rapidly address emerging cultural risks.
Roll-out the Thrive Leadership Programme modules focused on performance conversations and early intervention	Director of People	Q3 2026-2027	In progress	Thrive is focused on confidence, empathy, and language for performance management; roll-out will include mandatory modules for supervisors and middle managers with

				pre-/post-assessment to evidence behavioural impact.
Introduce iTrent Case Management for conduct and grievance: end-to-end tracking and insight	Head of People Services	Q2 2026-2027	In testing	iTrent Case Management went live for testing 1 Feb; move to BAU will standardise intake, triage, timelines, outcome logging, and root-cause taxonomy. Monthly dashboards will highlight hotspots, repeat patterns, and overdue actions.
Embed Equality Impact Assessment (EqIA) practice in all people-related changes with assurance checks	People and Culture Officer	Ongoing (quarterly audit to PDG)	In progress	Updated EIA guidance and NFCC training are being rolled out; quarterly sample audits will verify quality and ensure mitigations are actioned, reducing the risk of discriminatory outcomes and consequent misconduct claims.
Latest update	People procedures reviewed by Capsticks, FBU engagement undertaken and awaiting feedback. First batch of procedures published for consultation January 2026, feedback being reviewed and will then be taken to the JCF and People Delivery Group for approval. Thrive Programme focuses on Performance Management specifically in terms of confidence, attitude, empathy and language positioning to maximise impact of these conversations. Standards of behaviour action plan complete and submitted to HMIC as part of document request. ITrent Case Management went live for testing 1st February, to be able to showcase to HMIC during visit.			

Risk No	CR8.0	Risk	Devolution			
Lead Member	*Lead Member for Service Delivery, Protection & Collaboration*		Strategic Owner	*Chief Fire Officer*	Delivery Group:	N/A
Risk Description Inc impact	English Devolution White Paper, December 2024 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. Anticipated benefits from long term resource investments in Thames Valley Collaboration initiatives over the last 10 years, aligned to current PCC boundaries, are not realised					

Risk Scores PxI	Untreated	3x5=15	Current	1x5=5	Target	1x1=1	Direction	Down

Risk Mitigation in place *How do these link back to mitigate the risk description?*	Engagement with MPs and councillors

Mitigating Actions

Action	Owner	Deadline	Status	Update

Latest update	The MHCLG has sent a team of inspectors into Bedford Borough Council (BBC) because of concerns about its finance and governance and an earlier warning that it risked a section 114 notice. https://assets.publishing.service.gov.uk/media/698b2daa235b57593bc1be3b/Bedford_Borough_Council_Letter_to_the_Chief_Executive.pdf

Given the uncertainties around the viability of Bedford Borough Council, and the announcement that the Leader of MKCC is standing down in May 2026, the establishment of a Mayoral Combined Authority incorporating MKCC, with BBC and Luton appears negligible.

Risk No	CR9.0	Risk	Local Government Reorganisation			

Lead Member	Lead Member for Service Delivery, Protection & Collaboration	Strategic Owner	Chief Fire Officer	Delivery Group:	N/A

Risk Description
Inc impact

Three competing final bids have been submitted to MHCLG. Options 2 and 3 will impact on Oxon FRA and Royal Berkshire FRA and TVFCS and the Inter Authority Agreement which underpins TVFCS:

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.
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.

Risk Scores PxI	Untreated	3x3=9	Current	3x3 =9	Target	3x2=6	Direction	No Change

Risk Mitigation in place
How do these link back to mitigate the risk description??

Engagement with MPs and councillors. Engagement with Fire Director MHCLG

Mitigating Actions

Action	Owner	Deadline	Status	Update
Respond to HMCLG consultation on Oxon LGR	Chief Fire Officer	26 March 2026	In progress	

Ensure Oxon LGR (options 2 and 3) are included in the TVFCS command and control refresh risk register and the renewal of the Inter Authority Agreement	Head of Response and Resilience	28 February 2026	In progress	
Latest update	5 February 2026, the MHCLG has launched its statutory consultation for LGR in Oxfordshire, which will run until 23:59 Thursday 26 March. https://www.gov.uk/government/collections/oxfordshire-local-government-reorganisation			

Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 11 March 2026

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

Lead Member: Councillor Niknam Hussain

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 December 2025/26 report be noted.

Executive summary:

This report is being presented to provide the treasury investment outturn position covering period April to December 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 December 2025/26 is £0.923m, which is £0.473m higher than the budget set for the same period (£0.450m).

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, optimising income in the interim period.

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 December 2025/26	

Treasury Management Performance

April to December 2025/26

Treasury Management Performance April to December 2025/26

Contents

Treasury Management Performance April to December 2025/26

This report presents an update on the Authority's treasury management performance for the period April to December 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) have provided officers with an Economic update on Consumer Prices Index (CPI) inflation and interest base rate throughout the period April to December 2025/26. A summary of quarter three (October to December) can be seen below:

- CPI inflation fell sharply, from 3.6% in October to 3.2% in November, with core inflation easing to 3.2%. Inflation has fallen a long way from its peak of over 10% three years ago. This was the third consecutive softer-than-expected inflation outturn and suggests that disinflation is well underway. There was a widespread easing in price pressures with inflation slowing in 10 of the 12 main categories. Core inflation fell from 3.4% to 3.2% and services inflation dipped from 4.5% to 4.4%.

- 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 27 January 2026) is 3.4%.

- There were two MPC meetings held between October and December 2025. At the 6 November meeting, the MPC voted 5-4 to keep the Bank Rate at 4% but hinted strongly that a further rate cut was imminent if data supported such a move. By the 18 December meeting, with November CPI inflation having fallen to 3.2%, and with Q2 GDP revised down from 0.3% q/q to only 0.2% q/q, and Q3 GDP stalling at 0.1%, the MPC voted by 5-4 to cut rates further to 3.75%.

- At the December MPC meeting the chair, A Bailey, made it clear that any further reductions would require strong supporting data, and the pace of any further decreases would be slow compared to recent months. The markets expect Bank Rate to next be cut in April 2026.

- The current interest base rate (as of 9 February 2026) is 3.75%, with the next review date set for 19 March 2026.

MUFG's view of the prospects for bank and PWLB interest rates as at 27 January 2026:

Interest Rate Forecasts								
Bank Rate	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27
MUFG CM	3.75%	3.50%	3.50%	3.25%	3.25%	3.25%	3.25%	3.25%
Cap Econ	3.75%	3.50%	3.25%	3.00%	3.00%	3.00%	3.00%	3.00%
5Y PWLB RATE								
MUFG CM	4.60%	4.50%	4.30%	4.20%	4.10%	4.10%	4.10%	4.10%
Cap Econ	4.70%	4.60%	4.50%	4.50%	4.50%	4.40%	4.40%	4.40%
10Y PWLB RATE								
MUFG CM	5.20%	5.00%	4.90%	4.80%	4.80%	4.70%	4.70%	4.70%
Cap Econ	5.20%	5.20%	5.10%	5.10%	5.10%	5.10%	5.10%	5.10%
25Y PWLB RATE								
MUFG CM	5.80%	5.70%	5.60%	5.50%	5.50%	5.40%	5.30%	5.30%
Cap Econ	5.90%	5.80%	5.70%	5.60%	5.60%	5.50%	5.50%	5.50%
50Y PWLB RATE								
MUFG CM	5.60%	5.50%	5.40%	5.30%	5.30%	5.20%	5.10%	5.10%
Cap Econ	5.60%	5.50%	5.40%	5.20%	5.20%	5.20%	5.20%	5.20%

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 December 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 31 December 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
Standard Chartered Bank	A+	F1	A1	P-1	A+	A-1	4,000
Bradford Metropolitan Borough Council	-	-	-	-	-	-	3,000
North East Lincolnshire Council	-	-	-	-	-	-	2,000
Newcastle Building Society	-	-	-	-	-	-	2,000
Leeds Building Society	A-	F1	A3	P-2	-	-	1,000
West Bromwich Building Society	-	-	-	-	-	-	1,000
CCLA Fund Managers Ltd (MMF)	AAA	F1	Aaa	P-1	AAA	A-1	2,715
Aberdeen Asset Management PLC (MMF)	AAA	F1	Aaa	P-1	AAA	A-1	2,561
Lloyds Bank plc (MMF)	AA-	F1+	A1	P-1	A+	A-1	1,095
Lloyds Bank plc (CA)	AA-	F1+	A1	P-1	A+	A-1	143
Total							**27,514**

BS = Building Society, MMF = Money Market Fund, CA = Current Account, SD Sustainable Deposit. Credit rating as at 23 January 2026.

Credit Rating

MUFG provides the Authority with a weekly credit rating report for all counterparties listed in the Treasury Management Strategy (TMS). In addition, MUFG supplies the Authority with real-time updates on any changes to credit ratings as they occur. It is important to note that MUFG 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:
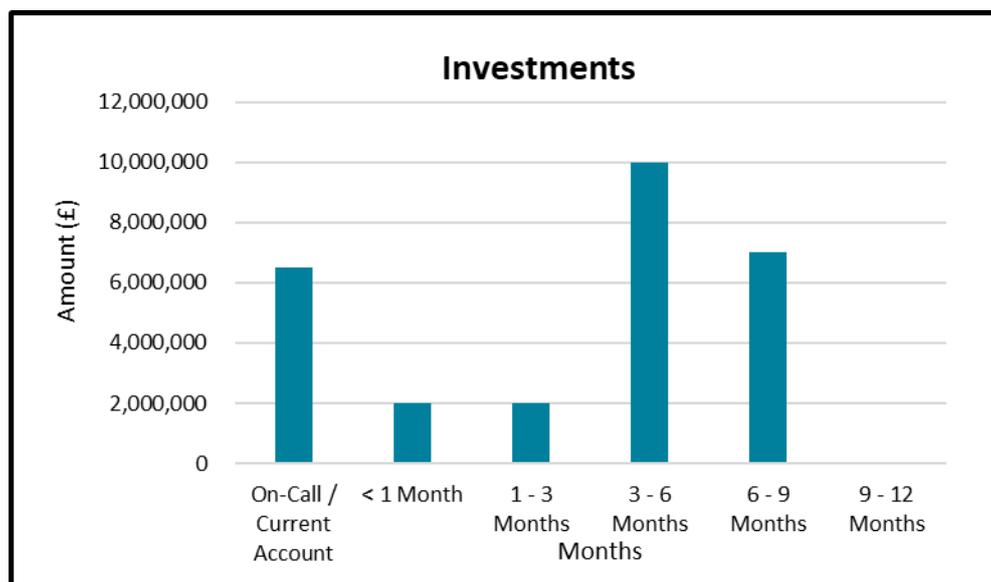
To meet present expenditure requirements, such as salaries, pensions, creditor payments, and potential liabilities for which provisions have been made in the Statement of Accounts, the Authority invests balances in short-term fixed deposits, along with holding funds in call accounts / Money Market Funds (MMFs).

The Authority currently holds eleven fixed-term investments with maturities falling within the <1 month, 1–3 months, and 3–6 month periods. All fixed-term Investment

deals are scheduled to mature over the next eight 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 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 December 2025/26, in accordance with the Treasury Management Strategy (TMS).

As at 31 December 2025, the Authority's total outstanding borrowing stood at £4.550m. The next scheduled loan maturity is due in December 2027 for £1.000m. 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.

At present, there are no further plans to make additional early repayments of borrowing.

The following chart illustrates the maturity structure of the Authority's external borrowing portfolio:
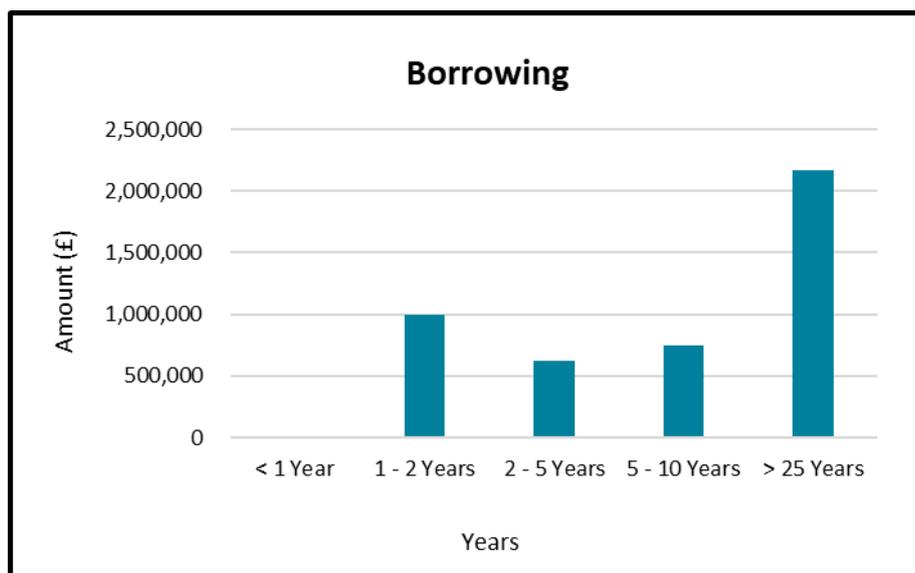
Investment Yield

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:

- A steady decline in the Bank of England base rate

- the approval of a significant capital investment programme

- pension-related payments following up-front receipt of pension grant.

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.

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 December 2025/26, the accrued interest earned amounted to £0.923m, exceeding the planned budget of £0.450m for the same period by £0.473m.

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.

There have been three reductions in the Bank of England base rate since April 2025.

- At the May 2025 MPC meeting, the MPC voted 5-4 to reduce the bank rate by 0.25%, lowering the bank rate to 4.25%.
- At the August 2025 MPC meeting, the MPC voted 5-4 to reduce the bank rate by 0.25%, lowering the bank rate to 4.00%.
- At the December 2025 MPC meeting, the MPC voted 5-4 to reduce the bank rate by 0.25%, lowering the bank rate to 3.75%.

As of 9 February 2026, the base rate remains at 3.75%, with the next scheduled review date set for 19 March 2026.

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.

Benchmarking
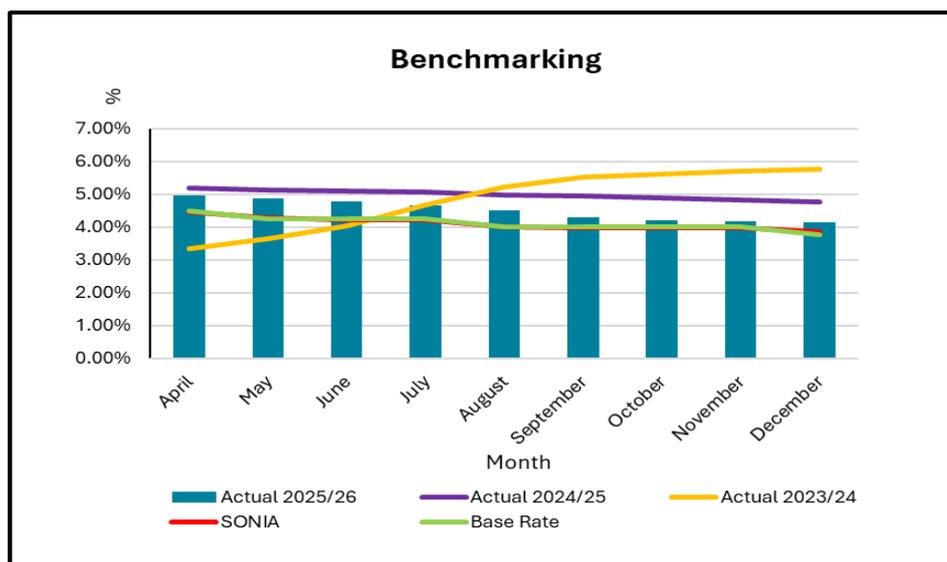
The Authority continues to explore opportunities to invest over longer durations (6 to 12 months) by maintaining a strong cash flow position, alongside healthy balances in MMF accounts. Market expectations of future reductions in the Bank of England base rate have already begun to influence available 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 December 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), which both mirror one another.

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.

Buckinghamshire Fire & Rescue Service

Population Returns against Model Returns

Buckinghamshire Fire & Rescue Service	Actual WARoR	Model WARoR	Difference	Lower Bound	Upper Bound	Performance
	4.05%	3.88%	0.17%	3.78%	3.99%	Above
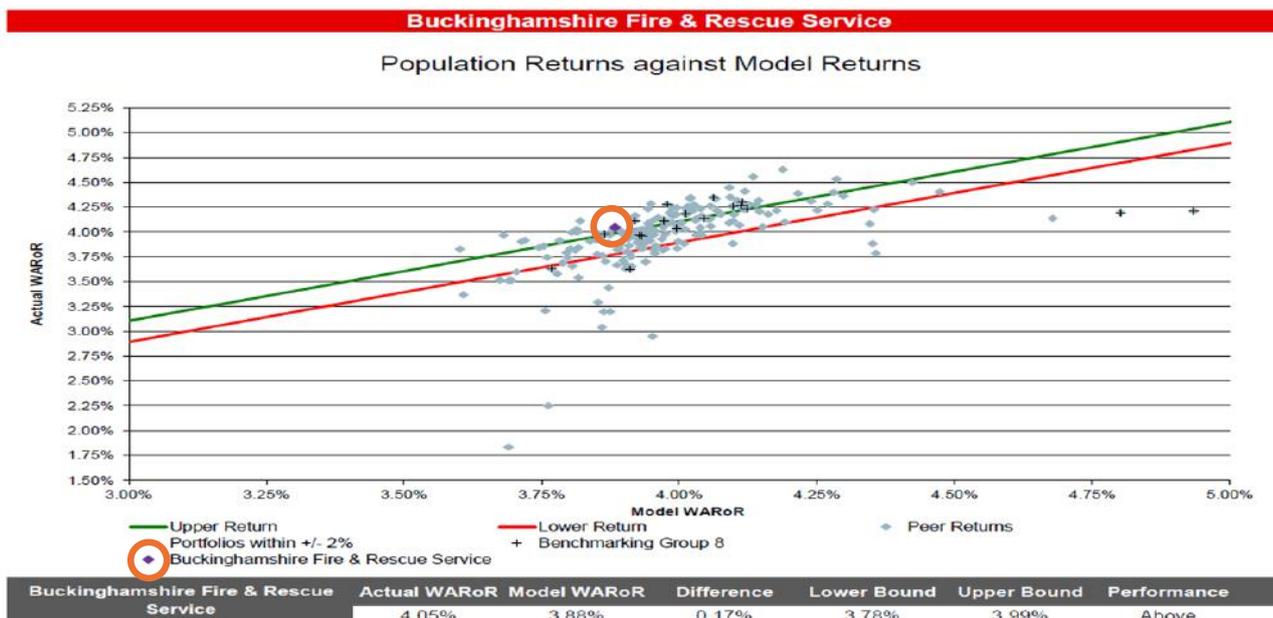
The chart shows the model weighted average rate of return (WARoR) versus the actual WARoR. In essence, this adjusts the expected returns for maturity and credit risk so that performance can be more accurately assessed.

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, the Authority is performing above the upper return. 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 31 December 2025)

MUFG has 14 other Fire and Rescue Service clients and based on the actual WARoR, the Authority (actual WARoR 4.06%) is outperforming all 14 other Fire and Rescue Services (WARoR 3.96%).

BFRS vs other FRS	Average funds invested as at 31 December 2025 (£000)	Weighted Average Rate of Return %
Bucks Fire	27,370	4.05%
Other FRS (Average of the 14)	25,059	3.96%

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 and Audit Committee, 11 March 2026

Report title: 2024/25 Statement of Assurance

Lead Member: Chairman, Overview and Audit Committee

Report sponsor: Chief Fire Officer/Chief Executive

Author and contact: Graham Britten, Director of Legal and Governance

Action: Decision

Recommendations: That the 2024/25 Statement of Assurance be approved for signature by the Chairman of the Overview and Audit Committee and the Chief Fire Officer.

Executive summary:

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

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

Buckinghamshire and Milton Keynes Fire Authority already produces and publishes a variety of separate statements relating to financial, governance and operational performance such as the Annual Governance Statement and Annual Financial Statements. The draft 2024/25 Statement of Assurance, shown at **Appendix 1**, draws on, summarises, and includes relevant extracts from these more detailed assessments. For ease of reference, significant changes from the 2024/25 Statement of Assurance are shown as shaded text. Officers are of the view that collectively the assurance processes underpinning the range of existing statements covers the scope and nature of what is required for the statement of assurance. Guidance was

published by the, then, DCLG, in May 2013 statements of assurance (**Appendix 2**). The statement of assurance should be signed off by an elected member of the Authority who is able to take responsibility for its contents. It is for authorities to decide who the most appropriate person is and when it should be published depending on individual reporting arrangements.

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

Financial implications:

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

Risk management:

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

Legal implications:

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

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

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

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

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

Privacy and security implications:

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

Duty to collaborate:

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

Health and safety implications:

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

Environmental implications:

None identified.

Equality, diversity, and inclusion implications:

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

Consultation and communication:

The requirement for Statements of Assurance arose from the revisions to the National Framework published by the Department for Communities and Local Government in July 2012. These were replicated in the successor version [Fire and rescue national framework for England - GOV.UK](#) published by the Home Office, 8 May 2018.

The 2023/24 Statement of Assurance was approved on 12 March 2025:

[Overview and Audit Committee 12 March 2025](#)

Background papers:

Appendix	Title	Protective Marking
1	Draft 2024/25 Statement of Assurance	None
2	CLG Guidance on Statements of Assurance	None

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Approval date: xx March 2026

Statement of Assurance

2024/2025

Contents

1. INTRODUCTION

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

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

1.2 The purpose of this document is to provide the public and Government with assurance that Buckinghamshire and Milton Keynes Fire Authority ('the Authority') met the requirements set out in the National Framework and accompanying Government guidance[1] during the 2024/25 financial year.

1.3 Where relevant, the document draws on, consolidates and summarises the findings of existing assurance processes relating to financial, governance and operational matters that were set up to meet other statutory and regulatory requirements of fire and rescue authorities.

1.4 In January 2025, after placing the Service into the 'Engage' process in 2023, HMICFRS conducted a revisit of the Service and on 7 March 2025 it announced that it had decided to return the Service to its default phase of monitoring, which is known as Scan and closed all the Service's causes of concern. An overview of the findings from this inspection is set out at section 6 of this document.

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

2. FINANCIAL ASSURANCE

2.1   It is a statutory requirement under the Accounts and Audit Regulations 2015 for authorities to publish the financial results of their activities for the year. This 'Statement of Accounts', shows the annual costs of providing the Service and is determined by a Code of Practice which aims to give a "true and fair" view of the financial position and transactions of the Authority.

2.2   The financial statements are required to be audited under the Local Audit and Accountability Act 2014. The auditors are responsible for:
- forming an opinion on the financial statements;
- reviewing the Annual Governance Statement;
- forming a conclusion on the arrangements that the Authority has in place to secure economy, efficiency and effectiveness in its use of resources.

The impact of the backlog in local government audits meant that for the financial year 2023/24, the auditors were not able to obtain sufficient appropriate audit evidence in respect of the 2023/24 opening balances and the comparatives balances relating to 2022/23 resulting in a disclaimed opinion for the 2023/24 Statement of Accounts. Significant work was undertaken as part of the audit of the 2024/25 accounts to build back assurance. This resulted in moving from a disclaimed opinion for the previous set of accounts, to them now being qualified only based on the Authority's comparative income and expenditure for the year ended 31 March 2024.

The 2024/25 statement of accounts were presented to the Overview and Audit Committee on 11th February 2026. They can be found in the following link: Audited Statement of Accounts 24/25

2.3   Regarding the requirement to consider whether the Authority has put in place 'proper arrangements' to secure economy, efficiency and effectiveness in its use of resources – known as the 'value for money conclusion' - the auditors, assessed this within their Year End Report to the Overview and Audit Committee. The VFM report did not identify any risks of significant weaknesses against the three reporting criteria of financial sustainability, governance and improving economy, efficiency

and effectiveness. The most recently published Audit Results Report for the Year ended 31 March 2025 is available here:

https://bucksfire.gov.uk/wp-content/uploads/2026/01/SPECIAL-OVERVIEW-AND-AUDIT-COMMITTEE-MEETING-AGENDA-AND-REPORTS-11-FEBRUARY-2026.pdf#page=23

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

"The internal audit work undertaken allowed us to provide a reasonable conclusion as to the adequacy and effectiveness of the Council's system of internal control. Examples of good practice were noted through audit work performed this year; however, there are some areas of weakness and non-compliance in the control framework which may put some of the system objectives at risk. From the control weaknesses identified, none are understood to have had a material impact on the Authority as a whole. "
Source: Internal Audit Service Annual Report of the Chief Internal Auditor July 2025

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

(Public Pack)Agenda Document for BMKFA Overview & Audit Committee, 16/07/2025 10:00

2.5   In addition to the statutory requirement to publish annual financial results, the government is committed to increasing transparency across local authorities. One of the steps in this process is for the publication online of information relating to spend items in excess of £500. In accordance with that requirement, the Authority is publishing monthly schedules of payments, which can be found on our website:
https://bucksfire.gov.uk/authority/financial-transparency/

3. GOVERNANCE

3.1   The Authority is responsible for maintaining a sound system of internal control that supports the achievement of its policies, aims and objectives whilst safeguarding public money and organisational assets. There is also a requirement to ensure that the Authority is administered prudently and economically and that resources are used efficiently and effectively and

that sound arrangements are in place for the identification and management of risks.

3.2   A comprehensive review of internal officer board meetings was conducted. This review aimed to enhance accountability and decision-making processes.

3.3   To ensure the effective delivery of our objectives, three key delivery groups have been established:

Service Delivery Group: Tasked with ensuring that all Prevention, Protection, and Response & Resilience objectives are met.
People Delivery Group: Focuses on ensuring that the People enabling functions are operating effectively
Finance, and Assets Delivery Group: Focuses on ensuring that the finance, assets, and digital enabling functions are performing effectively and efficiently to support the achievement of our objectives.

3.4   The CRMP Performance Board plays a crucial role in the governance structure by monitoring performance across our Objectives and Enablers on a monthly basis. Ongoing analysis of performance data supports decision-making across the service, with management teams regularly reviewing and monitoring data and information.

3.5   The Programme Board is established to drive and support the changes required to deliver our CRMP and Annual Delivery Plan. It provides strategic direction, monitors progress, and addresses any issues that may arise during the execution of projects.

3.6   Strategic oversight is provided by the Strategic Leadership Board and ultimately the Fire Authority and its committees. The Strategic Leadership Board acts as the 'clearing house' for decision and information papers to the Authority's committees.

3.7   An Improvement Board was established after the Service was moved into the supportive 'engage' process by HMICFRS in November 2023 has also operated throughout 2024/25 to drive improvements against the findings of HMICFRS 2023 inspection findings. The service was removed from the

enhanced monitoring (engage) process during 2024/25 however the Board remained in place until every improvement finding from the last inspection process was complete.

3.8   The Authority's approach to governance is based on the seven core principles of good governance set out in the CIPFA / SOLACE Framework for Delivering Good Governance in Local Government (2016):

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

Principle B Ensuring openness and comprehensive stakeholder engagement.

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

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

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

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

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

3.9   There is already a statutory requirement for the Authority to produce an annual governance statement to demonstrate and evidence that it operates an effective system of internal control. The internal control systems underlying the annual governance statement are assessed by Internal Audit to ensure that they are adequate and effective so that:

- The Authority can establish the extent to which they can rely on the whole system; and,

- Individual managers can establish the reliability of the systems and controls for which they are responsible.

3.10 Details of the Authority's governance arrangements and the internal auditor's findings in relation to these (summarised at paragraph 2.4 above) can be found in the Annual Governance Statement 2024/2025: https://bucksfire.gov.uk/publications/annual-governance-statements/

3.11 The Annual Governance Statement also confirms that the Authority met its statutory obligation to review its Pay Policy Statement annually. This sets out its policies on the remuneration of its chief officers, the remuneration of its lowest paid employees and the relationship between the remuneration of its chief officers and the remuneration of its employees who are not chief officers. This was approved and adopted by the Authority at its February 2025 meeting, and can be viewed via the following link to the Authority's website: Pay Policy Statement - Buckinghamshire Fire & Rescue Service

4. OPERATIONAL ASSURANCE

4.1 The Government requires Fire Authorities to provide assurance that they meet the requirements arising out of the legislative and policy framework for fire and rescue services. In particular:

- Details of specific events that raise issues of operational competence or delivery such as advice received under health and safety or other legislation together with assurance that these matters have been considered and, where appropriate, acted on;

- That integrated risk management plans are consulted on and that during the consultations appropriate information was provided to enable active and informed participation;

- Details of any agreements and / or mutual aid arrangements with other relevant bodies such as neighbouring fire and rescue services.

Statutory Duties and Operational Effectiveness

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

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

4.2   The Service has robust and well-established structures and processes for assuring its operational effectiveness, aligned to the NFCC Operational Learning Good Practice Guide and the NFCC National Operational Learning Fire Standard. The Operational Learning & Assurance Team (OLAT) monitor, review and evaluate performance at operational incidents and training activity, capturing learning in accordance with NFCC methodologies for identifying risks, monitoring trends, recommending remedial actions, and ensuring lessons lead to meaningful improvement. The OLAT coordinates all learning inputs received through National Operational Learning (NOL) and Joint Organisational Learning (JOL) through the Joint Emergency Services Interoperability Principles (JESIP), ensuring the Service fulfils the Fire Standard requirements to act on national learning and maintain an open learning culture embedded within organisational processes.

4.3   All identified learning and required improvements are captured within the Operational Learning & Assurance Improvement Plan (OLAIP), which provides a structured, risk-based approach to prioritising enhancements to operational practices, procedures, training, and guidance. Oversight is provided through the Operational Learning Assurance Group, with governance and progress monitoring conducted through the delivery groups, performance boards and Strategic Leadership Board, ensuring continuous organisational improvement consistent with NFCC good practice.

4.4   The Operational Learning & Assurance Team (OLAT) maintains strong alignment with partner fire and rescue services across the Thames Valley and the wider South East region, supporting a consistent, collaborative approach to operational learning and assurance. The Service actively

participates in regional operational learning forums, contributing to shared analysis of incidents, dissemination of lessons, and development of consistent practices aligned to NFCC national arrangements.
This collaboration reinforces the Fire Standard requirement to engage with national and regional learning arrangements and to ensure learning is shared and embedded both within the Service and across neighbouring and multi-agency partners. The Service's involvement in these regional groups enhances interoperability, strengthens collective assurance, and supports continuous improvement across the Thames Valley and South East fire sector.

4.5 Independent, external assurance of the Service's operational performance is now provided by HMICFRS as part of their inspection framework.

5 INTEGRATED RISK MANAGEMENT PLANNING

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

- be easily accessible and publicly available; and,

- reflect effective consultation throughout its development and at all review stages with the community, its workforce and representative bodies, and partners.

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

5.3 The Authority regularly reviews the fire and rescue related risks to the community it serves and updates its CRMP in response to any material changes to the nature and level of the risks identified and assessed.

5.4 On 11 December 2024 (Item 13) https://bucksfire.gov.uk/wp-content/uploads/2024/11/FIRE-AUTHORITY-SUMMONS-AND-AGENDA-11-DECEMBER-2024-min.pdf the Authority approved the successor to its Public Safety Plan, which is now known as - the Community Risk Management Plan (CRMP) and covers the period 2025-2030

5.5 The Authority has also established a framework of key performance indicators and measures to help it assess progress towards the achievement of its vision. Performance in relation to these is reported to the Authority's Executive Committee and to the Authority on a regular basis whose role is to scrutinise any areas of under-performance together with proposals for corrective action. A report on performance outcomes for 2024/2025 the framework of indicators and measures can be viewed on the Authority's website by following this link (Agenda Item 16) : (Public Pack)Agenda Document for Buckinghamshire & Milton Keynes Fire Authority, 11/06/2025 11:00

6. HMICFRS INSPECTION

6.1 The 2023 HMICFRS inspection report for this Service identified three causes of concern, accompanied by 10 recommendations, and 26 areas for improvement. The report states 'The service has made some progress since our 2021 inspection. For example, it has addressed the areas for improvement to understand its decreasing number of prevention visits and the recommendation to review its prevention strategy. It has also made good progress in raising awareness of equality, diversity and inclusion (EDI), although it has more to do. But we were disappointed to see that the service hasn't made enough progress in more areas. The service has only fully addressed 4 of the 22 areas for improvement identified in the 2021 inspection. Furthermore, it has only fully addressed three of the eight recommendations following the identification of two causes of concern: one in prevention and the other in fairness and diversity"…………" We recognise that the service has faced challenges over recent years, and there is a clear commitment from staff in the service to improve"

Source: Buckinghamshire - HMICFRS (justiceinspectorates.gov.uk)

Cause of Concern

The Service was issued with two causes of concern that continue from Round 2 and one new cause of concern, relating to Protection, on 19 October along with the full report publication.

1) The first cause of concern from round three relates to Prevention activity.

The report states:

Some improvements in prevention have been made since our last inspection. The service has revised its prevention strategy, and this is giving its prevention and response reams better direction. But the service is still not adequately identifying and prioritising those most at risk from fire.

Within 28 days, the Service should review its action plan to make sure that:

• It has an effective system to define the levels of risk in the community.
• Its systems and processes for dealing with referrals from individuals and partner agencies effectively manage and prioritise those referrals with the highest identified risk

2) The second cause of concern from round three relates to Protection activity.

The report states: The service hasn't done enough since our last inspection to address its areas for improvement and provide clear direction to make sure that its teams can prioritise work according to risk.

Within 28 days, the Service should provide an action plan that:

• clearly defines its risk-based inspection programme, within a revised protection strategy, which is aligned to its next public safety plan;
• makes sure its increased number of staff complete a proportionate amount of activity to reduce risk and work to effective targets;

• assures the system to record fire safety activity is robust and well supported to enable prioritisation of highest risk;
• makes sure it has an effective quality assurance process so that staff carry out audits to an appropriate standard;

3) The third cause of concern relates to Equality, Diversity and Inclusion.

The report states: The service hasn't made enough progress since our last inspection to improve equality, diversity and inclusion. The service has done enough to complete one of our recommendations by reviewing its equality impact assessment process. But the other recommendations still require action to be taken or completed.

Within 28 days, the Service should review its action plan, detailing how it will:

• give greater priority to how it increases awareness of equality, diversity and inclusion across the organisation;
• make sure that it has appropriate ways to engage with and seek feedback from all staff, including those from under-represented groups;
• make improvements to the way it collects equality data to better understand its workforce demographics and needs;
• be more ambitious in its efforts to attract a more diverse workforce that better reflects the community it serves.

Source: Agenda MKC

6.2   On 15 November 2023, the Service submitted an action plan setting out how it would address the causes of concern and our recommendations.

On 8 November 2024 formal correspondence was received from the HMICFRS with a progress update stating "We were pleased to see the significant steps the service has taken in response to the causes of concern we issued. The action taken to address the prevention cause of concern has made sure that the service is now prioritising those most at risk of fire for a home visit. This cause of concern is closed."

Source: https://hmicfrs.justiceinspectorates.gov.uk/publication-html/buckinghamshire-frs-causes-of-concern-progress-letter-november-2024/

The Service was later removed from Engage on 7 March 2025 following a virtual revisit due to good progress made with both outstanding causes of concern, on protection and equality, diversity and inclusion. All causes of concern have now been closed.

HM Inspector Roy Wilsher has responsibility for Buckinghamshire Fire and Rescue Service. He said:

"I am pleased with the progress that Buckinghamshire Fire and Rescue Service has made so far. Whilst there is still more to do, I have recommended removing the service from our enhanced level of monitoring, known as Engage, and return it to routine monitoring.

"I am reassured by the plans Buckinghamshire Fire and Rescue Service has in place to continue making improvements. This decision is supported by the fact we have been able to close its causes of concern. We will continue to assess their progress to make sure the people of Buckinghamshire are getting the service they deserve from their fire and rescue service."

Source: https://hmicfrs.justiceinspectorates.gov.uk/news/news-feed/buckinghamshire-frs-removed-from-enhanced-monitoring/

7. MUTUAL AID, REGIONAL AND NATIONAL RESILIENCE

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

- Its active participation in the Thames Valley Local Resilience Forum which comprises other Category 1 and 2 responders. The forum maintains a community risk register which the Authority considers as part of its integrated risk management planning process;
- Review of the National Risk Register, National Risk Assessment and National Resilience Planning Assumptions which are maintained by

the UK Government Cabinet Office to inform planning in relation to major civil emergencies of a national or regional nature;

- Mutual aid agreements with neighbouring fire and rescue authorities which enable authorities to provide each other with additional resources to deal with emergencies that cannot be dealt with by an authority acting alone. The Authority maintains formal mutual aid agreements with all six of its neighbours – Bedfordshire, Hertfordshire, London, Royal Berkshire, Oxfordshire and Northamptonshire.
- Working with South Central Ambulance Service (SCAS) to enhance the level of both medical and trauma care training delivered to operational frontline Firefighters, provide co-responding services to medical emergencies and allowing SCAS crews to use Authority premises.

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

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

7.4   The Authority collaborates with all the other South-East Fire and Rescue Services to jointly fund the post of a NILO who is seconded to the Counter Terrorism Policing South East (CTPSE). This post acts as a focal point for advice to and from the unit.

7.5 As a Category 1 responder as defined in the Civil Contingencies Act 2004, business continuity is a high priority for the Authority. This includes a number of employees who work on flexible resilience contracts. These contracts ensure the Authority maintains availability of local, regional and national assets during the full range of foreseeable business continuity events.

7.6 The Service maintains a team of trained USAR technicians at Aylesbury fire station who provide a local, regional and national response to major incidents in line with the USAR Concept of Operations. The team also provides a specialist rescue capability for major transport infrastructure and working at height risks.

7.7 The Service continues to work with other emergency services and responders thorough the adoption of the 'Joint Emergency Services Interoperability Principles' (JESIP). This is supported and delivered by nominated Strategic, Training, and Joint Organisational Learning (JOL) leads.

7.8 Operational multi-agency exercises are routinely undertaken, utilising the fire-ground facilities at the Fire Service College, with learning captured during a facilitated debrief. The learning and best practice from exercises or incidents are considered for sharing with Joint Organisational Learning, to ensure that lessons identified are available to other responder agencies. All operational commanders, along with colleagues from the other Thames Valley fire and rescue services, Thames Valley Police and South Central Ambulance Service, complete training that allows the opportunity to demonstrate and apply knowledge of JESIP, utilising the Joint Decision Model (JDM) to help bring together available operational information, assess threats and risks, identify objectives, and decide actions.

7.9 Single- and multi-agency lessons identified, along with examples of notable practice, are shared with partner organisations through submissions to the Joint Organisational Learning (JOL) online platform. The Service also uses this platform to receive national learning, enabling continuous improvement and supporting beneficial, sustainable change across our operational activities.

7.10 Since 3 April 2017 section 2 of the Policing and Crime Act 2017 has placed a duty on the Authority to keep opportunities for collaboration with the

police and ambulance services under review. Where two or more of the emergency services consider it would be in the interests of their efficiency or effectiveness to collaborate, there then arises a duty to enter into a collaboration agreement.

7.11   A Thames Valley Emergency Services Collaboration Executive Board was established in 2017, comprised of the Chief Fire Officers from the Thames Valley Fire and Rescue Authorities, the Thames Valley Police Deputy Chief Constable and the Chief Executive from South Central Ambulance Service , as the forum to determine collaboration opportunities and enter collaboration agreements.

7.12   Following the move to a jointly funded Thames Valley Fire Control Service (TVFCS) in April 2015, the Authority has continued its commitment to collaboration through a Thames Valley Operational Alignment Programme. Amongst other things, the programme sets out to align:

7.12.1 Operational Alignment - Equipment, procedures, training and practice across the region. The key benefits are improved interoperability, enhanced resilience, a reduction in cross border mobilisations and maximised Best Value through collaborative contract negotiation and joint procurement. An example is the jointly procured red fleet replacement, which has standardised the frontline fire appliances and equipment across the Thames Valley. More recently all three services have procured the same Breathing Apparatus set as part of a 10-year contract, these joint initiatives have and will continue to generate significant savings for the public purse;

7.12.2 Fire Investigation – in partnership with Thames Valley Police and the three Thames Valley fire services, we have developed and established a singular Tier 2 Forensic Fire Investigation team. This ensures that all four agencies will comply with changing regulatory requirements related to Fire Investigation, in a cost effective and efficient manner.

8. DECLARATION

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

Louise Harrison
Chief Fire Officer and Chief Executive

Councillor Stuart Wilson
Chairman, Overview and Audit Committee

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

Contents

Introduction

1. The Government is committed to unburdening local government; eliminating top-down bureaucracy and increasing local flexibility. For fire and rescue authorities, this ethos is demonstrated by the revised Fire and Rescue National Framework for England (the Framework), and in the provisions of the Localism Act 2011, which helps to let them run their services as they see fit.

2. This freedom and flexibility is accompanied by the need for accountability and transparency. Providing an excellent service is only the starting point - communities expect to know how their services are being provided.

3. It is against this background that the Framework sets out a requirement for fire and rescue authorities to publish Statements of Assurance. It says:

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

4. This document provides guidance on the content of statements of assurance, and indicates how existing assessment processes might feed into the statements in order to avoid duplication.

5. Guidance should not be taken to constitute legal advice. We have indicated what should be included in the statements of assurance, while allowing the flexibility to tailor the format and presentation. It is for fire and rescue authorities to decide how to best present the information with their communities in mind.

Context

6. Fire and rescue authorities are accountable for their performance and should be open to evaluation by the communities they serve. Information on their performance should be accessible, robust, fit-for-purpose and accurately report on effectiveness and value for money.

7. One of the principal aims of the statement of assurance is to provide an accessible way in which communities, Government, local authorities and other partners may make a valid assessment of their local fire and rescue authority's performance.

8. Where fire and rescue authorities have already set out relevant information that is clear, accessible, and user-friendly within existing documents, they may wish to include extracts, or links to these documents within their statement of assurance.

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

Assessment and ownership

10. Authorities should assess their performance across a number of key areas. The areas to be included for assessment, and the methodology used, are a matter for local determination, although authorities will need to satisfy themselves that the measures and methods used are appropriate and fit for purpose.

11. The statement of assurance should be signed off by an elected member of the relevant authority who is able to take responsibility for its contents. It is up to the individual authority to ensure that this is done by an appropriate person (or persons) who can approve it on behalf of the authority.

12. Statements of assurance should be published annually by fire and rescue authorities. It is for fire and rescue authorities to decide when they should publish depending on individual reporting arrangements. The first statements are due for publication in the financial year 2013-14, and annually thereafter.

Content of the annual statement of assurance

Financial

13. Fire and rescue authorities are responsible for ensuring that their business is conducted in accordance with the law and proper standards, and that public money is properly accounted for and used economically, efficiently and effectively.[2]

14. It is a statutory requirement under the *Accounts and Audit (England) Regulations 2011*[3] for authorities to publish the financial results of their activities for the year. This 'Statement of Accounts', shows the annual costs of providing the service and is determined by a Code of Practice[4] which aims to give a "true and fair" view of the financial position and transactions of the authority. The authority is responsible for approval of the statement of accounts prior to publication.

15. The statement of assurance may briefly set out what assessment procedures are in place with regard to the authorities' statements of account.

Governance

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

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[1] http://www.legislation.gov.uk/ukpga/2004/21/section/25

[2] Section 3 of the Local Government Act 1999
[3] http://www.legislation.gov.uk/uksi/2011/817/contents/made
[4] *Code of Practice on Local Authority Accounting* - Chartered Institute of Public Finance and Accountancy

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

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

Operational

18. Fire and rescue authorities function within a clearly defined statutory and policy framework. The key documents setting this out are:

   - the Fire and Rescue Services Act 2004[6]

   - the Civil Contingencies Act 2004[7]

   - the Regulatory Reform (Fire Safety) Order 2005[8]

   - the Fire and Rescue Services (Emergencies) (England) Order 2007[9]

   - the Localism Act 2011[10]

   - the Fire and Rescue National Framework for England[11]

19. Fire and rescue authorities already consult on, and publish, their integrated risk management plans, which set out local strategies including cross-border, multi-authority and national arrangements where appropriate. The statement of assurance should include details of consultation on these plans, and confirm that appropriate information was provided to enable active and informed participation.

20. The statement of assurance may also indicate where fire and rescue authorities have entered into agreements and/or mutual aid arrangements with other relevant bodies. The level of detail included will be a matter for each individual fire and rescue authority and may be linked to their integrated risk management plan.

21. It is not the aim of statements of assurance to set out the operational procedures for fire and rescue authorities. However, statements of assurance are the appropriate vehicle with regard to specific events which raise issues of operational competence or delivery. For example, when advice is received under health and safety or other legislation, it is appropriate for the fire and rescue authority to use the statement of assurance as a means to inform their communities that these matters have been considered and, where appropriate, acted on.

Framework requirements

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[5] https://www.gov.uk/government/publications/local-authority-data-transparency-code
[6] http://www.legislation.gov.uk/ukpga/2004/21/contents
[7] http://www.legislation.gov.uk/ukpga/2004/36/contents
[8] http://www.legislation.gov.uk/uksi/2005/1541/contents/made
[9] http://www.legislation.gov.uk/uksi/2007/735/contents/made
[10] http://www.legislation.gov.uk/ukpga/2011/20/contents/enacted
[11] https://www.gov.uk/government/publications/fire-and-rescue-national-framework-for-england

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

Future improvements

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

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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 11 March 2026

Report title: Environment and Climate Action Plan Update and Sustainability Framework

Lead Member: Councillor Niknam Hussain

Report sponsor: Mark Hemming, Director of Finance and Assets

Author and contact: Mark Hemming, mhemming@bucksfire.gov.uk

Action: Noting/Decision.

Recommendations: That the Committee note the update report and approve the Sustainability Framework.

Executive summary:

The Environment and Climate Action Plan was approved by the Fire Authority at its meeting on 8 December 2021. The Plan contained several actions designed to improve the Service's response to extreme weather events, as well as taking action to reduce its own carbon emissions. An update on progress against the plan was provided to the Executive Committee at its meeting on 12 July 2023.

This paper provides a summary of progress against the Plan, which ran until 2025. Some of the key points to note are:

- The adaptation to, and mitigation of climate change are detailed covered within the Community Risk Management Plan (CRMP) 2025-2030. The CRMP noted that the increase in extreme weather events and impact of climate change is likely with potential severe or significant impacts.
- Property and Fleet frameworks have been produced in line with the CRMP, which set out in more detail the sustainability considerations for those areas.
- The Service entered a contract for 100% renewable electricity, sourced solely from solar, wind and hydro power. This contract has now been extended until March 2028.
- Unit 7 was vacated and staff and equipment previously housed there was consolidated into headquarters and Aylesbury Fire Station.
- Smart meters have been installed on all premises to monitor the usage of gas and electricity. This information can be viewed in real time using a dedicated system. Usage is reported internally on a monthly basis and regular to Members as part of the performance monitoring (KPI) reports.

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- Strong community education through our media channels continues to inform our communities about climate change.

The Environment and Climate Action Plan has been superseded by the Sustainability Framework (Appendix 2).

Financial implications: No direct impact, although measures taken to reduce energy consumption will (all other things being equal) also bring a financial benefit to the Authority over the longer-term. Any implications of future actions that have a financial impact will be subject to approval in accordance with Financial Regulations and Instructions.

Risk management: Climate change is noted as a risk on the Corporate Risk Register, which is monitored regularly by the Strategic Leadership Board and Overview and Audit Committee.

Legal implications: No direct impact.

Privacy and security implications: No direct impact.

Duty to collaborate: No direct impact.

Health and safety implications: No direct impact.

Environmental implications: The Environment and Climate Action Plan and Sustainability Framework demonstrate the Authority's commitment to addressing the issue of climate change. Detailed environmental implications are detailed within Appendix 1 and 2.

Equality, diversity, and inclusion implications: No direct impact.

Consultation and communication: No direct impact.

Background papers:

Environment and Climate Action Plan - https://bucksfire.gov.uk/wp-content/uploads/2024/03/environment-and-climate-action-plan.pdf

Environment and Climate Action Plan Update. Executive Committee. 12 July 2023 - https://buckinghamshire.moderngov.co.uk/documents/s62816/ITEM%2010_Environment%20and%20Climate%20Action%20Plan%20Update%20inc%20Cover%20Paper.pdf

Appendix	Title	Protective Marking
1	Environment and Climate Action Plan Update	None
2	Sustainability Framework	None

Overview and Audit Committee, 11 March 2026| Item 13 – Environment and Climate Action Plan Update and Sustainability Framework

2

Appendix 1 – Environment and Climate Action Plan Update

Table 1 – Aims in the Plan and Progress to Date

Area	Aims (2020-2025)	Progress to Date
Prevent, Protect, Respond	• Investigate ways to improve assistance to individuals and business most at risk • Identify potential partners to support our work in relation to climate change • Increase public awareness of potential risks associated with climate change through existing media channels	• Adaptation to, and mitigation of climate change are detailed covered within the Community Risk Management Plan • Introduction of two new rural firefighting vehicles and water tankers • Social media campaigns (see page 3 of Appendix 1)
Buildings and Energy	• Review the energy efficiency of our buildings and include actions to improve this within the next Property Strategy refresh • Investigate the use of renewable energy in our buildings • Look to establish a group like the Green Action initiative	• All electricity is zero carbon, 100% renewable, sourced solely from solar, wind and hydro power. • Unit 7 vacated, saving over 100,000 KWh per year. • New solar panels installed at Marlow Fire Station • Smart meters on all premises. • Heating controls implemented across the estate. • LED lighting upgraded to latest generation.
Transportation	• Investigate opportunities to increase the number of electric vehicle charging points at our buildings • Investigate the use of alternative fuels for current vehicles • Monitor developments in electric pumping appliances	• Electric vehicles added to our light fleet • Charging points installed at Marlow and Aylesbury

Area	Aims (2020-2025)	Progress to Date
	• Look at ways to promote car sharing amongst staff • Investigate ways to support staff moving to ULEVs • Use existing telematic data to optimise driving behaviour	
Waste Reduction	• Look at ways to increase recycling • Look at ways to reduce water consumption	• Food waste containers now on all stations
Supply Chain	• Work with key suppliers to identify opportunities to reduce emissions from their products/services • Incorporate sustainability requirements into new contracts	• Updated Procurement Strategy including social value considerations (which includes environmental wellbeing)

In addition to the above, the Service has also Embed climate change and air quality considerations in policy and decision making. The cover paper for board and committee meetings has already been updated to ensure that the environmental impacts are considered when making decisions. This will help to ensure the alignment of policy, spending and functions with this Environment and Climate Action Plan

The Service has also moved some of its investments into dedicated sustainable investment products.

Media Campaigns

The Service continues to highlight the risks associated with extreme weather events to the communities we serve. Below is a selection of campaigns that have been run in the past year:

Buckinghamshire Fire and Rescue Service
2,312 followers
2w

🌊 Frozen lakes and ponds may look solid, but ice can crack without warning. Falling into icy water can cause cold water shock in seconds. Please stay well back from frozen water and keep children and dogs close.

If you're out walking:
🚶 Stick to gritted paths
🐕 Keep dogs on a lead near lakes and ponds
❎ Never try to test or walk on the ice

If someone falls through the ice:
📱 Call 999 and ask for the fire service
🗣 Shout to reassure them
🚶📏 Reach using something long while staying on solid ground

If a pet enters the water, don't go in after them, move to a safe spot, call them towards you, and dial 999 if they can't get out.

Read our full winter safety blog here👉 https://bit.ly/4smQoAJ

#Winter #Ice #KeepingYouSafe #StayOffTheIce #Firefighter #FireService

Buckinghamshire Fire and Rescue Service
2,312 followers
2w

As it's the start of the New Year, it's the perfect time to check your vehicle is safe to be on the roads, especially in cold and icy weather conditions that will affect your stopping distance. A few minutes before your journey could save your life, complete our quick and simple checklist:
🚗 Tyres,
💡 Lights,
🌧 Wipers,
✅ Fluid levels.

Well maintained vehicles are safer vehicles for you and others on the road.

#RoadSafety #BFRS #BucksFire #Firefighter #Training

Buckinghamshire Fire and Rescue Service
2,312 followers
9mo

🔥 Wildfires don't just start in the countryside - but that's where they cause the most damage.

Whether you're out in the fields, at the park, or relaxing on your balcony, small actions make a big difference.

Our top tips:
🚭 Stub it.
🧺 Pack a picnic, not a BBQ.
♻️ Take your litter home.

Help protect our countryside, wildlife, and communities this sur

Click here for more #SafetyAdvice 👉 https://bit.ly/42sJE8q

#BFRS #BucksFire #Wildfire #KeepingYouSafe

Buckinghamshire Fire and Rescue Service
2,312 followers
1d

🚨 Think before you sink 🚨

Over the weekend, our firefighters were called to two separate incidents where drivers became trapped after attempting to drive through flooded roads. Crews rescued everyone safely, but these situations are easily avoidable.

Floodwater can be far more dangerous than it looks. Just 30cm of moving water can lift a car, and even shallow, still water can hide hazards like debris, or deep potholes. Once you're stuck, the situation can escalate quickly.

To stay safe:
⛔ If the road is closed, it's closed for a reason, please respect signage.
🌊 Never drive through floodwater, turn around and find another route.
❎ Don't assume your vehicle can handle it, 4x4s are not immune.

#ThinkBeforeYouSink #KeepingYouSafe #Firefighter #BucksFire

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ORGANISATIONAL FRAMEWORK
Service Document Template

Sustainability Framework

1 Document Control

Version: 0.1 (Draft)

Author: Director of Finance and Assets

Information asset owner: Director of Finance and Assets

Approval route: Finance and Assets Delivery Group → CRMP Board → SLB → Overview and Audit Committee

Approval Date: *TBC*

Linked CRMP Objective or Enabler: Overarching framework applying to all objectives and enablers

Review Date: March 2030

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

2 Index

3 INTRODUCTION

This framework sets out our high-level approach to sustainability and climate change. It is not a detailed delivery plan, but provides the principles, expectations and governance through which sustainability considerations are embedded across strategies, plans and investment decisions.

We recognise that as a fire and rescue service, we have a unique and essential role to play in the adaptation to, and mitigation of climate change. The way in which we will respond to the already unavoidable impacts of climate change is detailed within our current Community Risk Management Plan (CRMP). We also recognise the need to assist with mitigating future climate change by reducing our own greenhouse gas emissions and using our influence to encourage our staff and communities to do the same. We have already taken several steps to reduce our environmental impact, but we recognise there is still more we can do.

This document provides an overarching framework that sits across all the objectives and enablers within the CRMP.

3.1 Our Approach

Our approach is built around two fundamental tenets:

- **Adaptation** — we will optimise our response to changing nature and frequency of extreme weather events such as flooding and wildfires.
- **Mitigation** — we will take action to reduce our own carbon emissions, while encouraging our staff and communities to do the same.

3.2 Strategic Aims (2025–2030)

These aims support the delivery of the CRMP across all objectives and enablers. The CRMP highlights that the increasing impact of climate change and weather-related events such as flooding and wildfires are among the greatest risks we currently face.

- Maintain a continuous focus on monitoring and evaluating emerging risks with a view to improving prevention and protection approaches.
- Optimise the structure and function of operational resources to meet preparedness requirements, managing asset types, numbers and locations to mitigate identified risks.
- Proactively demonstrate our commitment to fostering a positive health and wellbeing culture, ensuring reasonable and appropriate working conditions for all staff. This includes approaches to mitigating the impact of (for example) hotter summer periods through the potential use of air conditioning in vehicles and our premises.
- Review, procure and implement appropriate asset solutions to address needs and requirements of our diversifying workforce and/or emerging risks

Sustainability Framework

outlined within this CRMP. This will include specialist vehicles and ensuring staff have the correct PPE to meet emerging risks.

- Wherever possible, and financially viable, take all appropriate steps to reduce negative impacts on the environment produced by our assets.

3.3 Principles / Our Commitments

Under this framework, we commit to being:

- **Connected** – Actively working with communities, partners and businesses to identify risks and encourage positive behavioural change.
- **Ambitious** – Making best use of technology and innovation, where financially viable.
- **Empowering** – Providing clear guidance, tools and support to enable action.
- **Professional** – Learning from best practice and evidence to inform decision-making.

4 DELIVERING THE FRAMEWORK

4.1 Prevention, Protection, Response and Resilience

Adaptation to climate change involves adjusting the way we work and the type of assets we use to prevent and respond to extreme weather events such as wildfires or flooding. This complements mitigation (reducing emissions) and is crucial for protecting the communities we serve.

Key Actions

- Work with our communities to identify those most vulnerable from climate change risks and to prevent harm from occurring.
- Work in partnership with other organisations to protect our communities and businesses from the risks of climate change.
- Ensure areas vulnerable to extreme weather events are identified in our CRMP and the appropriate level of resources and training are in place to respond to the identified risks.

Expected Outcomes

- Regular communication with communities and businesses to help them prepare for extreme weather-related events.
- Appropriate assets and crewing arrangements in identified locations.

4.2 Mitigation

Mitigation involves reducing greenhouse gas emissions to limit the adverse impacts of climate change in the future. Where practicable, the Service will work towards reducing its direct carbon emissions over the medium to long term, recognising operational, financial and technological constraints.

Key Actions

Sustainability Framework

2

- Improve the energy management and efficiency of our buildings and investigate the use of renewable energy.
- Restore and enhance local biodiversity through the considered management of our estates.
- Start to replace diesel vehicles with electric vehicles where practicable and ensure the necessary infrastructure is in place.
- Increase our recycling rate.
- Reduce paper waste by using electronic systems.

Expected Outcomes

- Reduced energy consumption and carbon footprint.
- Reduced waste.
- Reduced use of diesel.

4.3 Funding

One of the biggest barriers to taking action to mitigate the impact of climate change is the upfront cost. We receive no capital funding from the Government and resources must be carefully balanced between adaptation and mitigation.

Key Actions

- Prioritise invest to save initiatives (e.g. solar panels where feasible)
- Investigate grants and other financial support available to us in support of the aims of this framework.

Expected Outcomes

- Schemes that provide both a financial and sustainability benefit to us.
- Additional funding to help offset the cost of changes required (e.g. additional infrastructure requirements).

4.4 Empowering our staff

We have a role to play in being able to influence and educate our staff about their role in adapting to and mitigating climate change. We also need to take action to mitigate the impacts of climate on our staff.

Key Actions

- Provide our staff with the tools and resources required for them to make informed sustainable decisions both in the workplace and at home.
- Ensure working conditions are resilient to extreme weather events (for example, installing air conditioning in fleet or premises where appropriate).
- Evaluate new PPE solutions for our staff dealing with extreme weather events.

Expected Outcomes

- Better informed staff.
- Improved staff wellbeing.

4.5 Working with our supply chain

Working with suppliers on sustainability involves clear communication of our expectations, setting shared goals, providing support and training, and collaboratively monitoring performance to reduce risks, improve efficiency, and build resilience

Key Actions

- Work with suppliers to reduce carbon emissions in our supply chain.

Expected Outcomes

- Where appropriate to do so, sustainability considerations will form part of the evaluation process for potential suppliers.

5 DATA, EVIDENCE AND INSIGHT

- Smart meters on premises to monitor gas and electricity used.
- Mileage logs and fuel consumption for provided fuel.
- Percentage of fleet vehicles that are electric/hybrid etc.
- Pages printed.
- Business mileage claimed by staff.
- Recycling rates for the waste generated by our sites.
- Feedback from our staff and communities.

6 EVALUATION AND LEARNING

Learning and effectiveness will be captured through mechanisms such as:

- Annual review of key sustainability indicators
- Post-investment evaluation of major sustainability-related schemes
- Peer learning through sector networks and national guidance

Findings will be reported through the Finance and Assets Delivery Group and CRMP Board.

7 OWNERSHIP AND GOVERNANCE

Area	Details
Framework Owner	Director of Finance and Assets
Accountable Director	Director of Finance and Assets
Governance Board	Finance and Assets Delivery Group and CRMP Board
Review Cycle	Every five years, aligned to the 2025–2030 Community Risk Management Plan, or earlier if significant changes in legislation, risk or national guidance require it.

8 WHO SHOULD USE THIS FRAMEWORK

Audience	Teams	How They Should Use It
Delivery Team	Finance and Assets	To review status and recommend

Sustainability Framework

		areas for improvement
Supporting Teams	All teams and staff groups across the Service	As a reference for business change
Heads of Function/ Strategic Lead	Senior Leadership Team	To align team and departmental plans with CRMP and Annual Delivery Plan priorities
Governance Groups	Finance and Assets Delivery Group / CRMP Board / Overview and Audit Committee	To monitor delivery, performance, and risk
Partners and Stakeholders (where relevant)	Suppliers and local communities	To be aware of the Service's approach, aims and principles

9 ASSOCIATED DOCUMENTS

Document Type	Title / Link	Purpose / Relevance
Strategy	Community Risk Management Plan (2025–2030)	Sets priority themes for the Service
Procedure	Close links with our Property and Fleet frameworks	Ensuring capital investment decisions are made with due consideration to sustainability.
Toolkit / Resource	*See External Guidance*	Consideration of national best practice.
Legislation / Standard	*Various*	
External Guidance	NFCC Environment Sustainability and Climate Change Toolkit	"make sure that the Fire and Rescue Sector is focused on supporting sustainable and safe communities"

10 CHANGES SINCE LAST VERSION

Version	Changes
Version 0.1	First Draft

Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview & Audit Committee, 11 March 2026

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

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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 revisit in September 2024 and January 2025 HMICFRS confirmed all recommendations related to Prevention, Protection and EDI had been successfully completed. 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 (AFI)

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 January 2026, the Service has closed one AFI since the last report. The current status of AFI's is below:

	Complete	On Track	Risk to Progress
Total AFI's	25	1	0

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

HMICFRS fire and rescue services inspection programme 2025–27

The Service is currently mid-way through its HMICFRS inspection. Activity completed to date includes:
- Document Submission: A comprehensive range of documents has been provided to HMICFRS, including the Community Risk Management Plan and a selection of core operational and corporate procedures.
- Staff Survey: The all-staff survey has been issued, offering colleagues the opportunity to provide anonymous feedback on their experiences of the Service.

Ongoing activity includes:
- Fieldwork: HMICFRS are conducting a programme of interviews, desktop reviews and focus groups with staff from across all areas of the Service.
- Fire Authority Engagement: Both the Chairman of the Fire Authority and the Chairman of the Overview and Audit Committee will be interviewed as part of the assessment.

The outcomes of the inspection are expected to be published around August 2026.

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)

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

05 November 2025 - State of Fire and Rescue: The Annual Assessment of Fire and Rescue Services in England 2024–25

State of Fire and Rescue: The Annual Assessment of Fire and Rescue Services in England 2024–25 - His Majesty's Inspectorate of Constabulary and Fire & Rescue Services

The last update was presented to members on 10 December 2025 Fire Authority:

Appendix	Title	Protective Marking
1	HMICFRS Round 3 Action Plan January 2026	N/A

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Area	AFI	Success and Impact measures	Commentary - January 26	Progress RAG End of Jan 26
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.	• CRMP 2025-2030 meets fire standard • External Review feedback positive • Increased understanding of the risk in our community	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. An external review of how we built our CRMP has been completed by Mazars and their feedback has been included in the document. Throughout the build we have engaged with the community in various ways inc Focus Groups, online questionnaires, at local business leaders events.	Complete
	The service, through regular engagement with its local community, needs to build a more comprehensive profile of risk in its service area.	• 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.	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. 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. This will be supported by ongoing engagement with the communities we serve.	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.	• Prevention, Protection and Response strategies embedded in CRMP • Strategies show key aims, risk and actions • Annual planning process in place linked to CRMP	Our 3 Objectives and 3 enablers are now part of our new CRMP. These are supported by strategies included in the document. The strategies include Key aims, risks and actions. 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.	Complete
Preventing fire and other risks	The service should evaluate its prevention work, so it understands the benefits better.	• 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	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. 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.	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.	• 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.	• 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.	• 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.	• 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.	Consistent availability of 12 frontline appliances, with higher on call availability. 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. 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. On-call contract management focus, with continued monitoring in place to ensure this is reviewed. On-call KPIs / resourcing reporting to assist.	**Complete**
The service should make sure that its mobile data terminals are reliable so firefighters can easily access up-to-date risk information.	• 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	**BAU:** Calls 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. **Demountable MDT Project**: Configuration checked and confirmed by Airbus. End to End testing by ICT complete We are now progressing to on-station testing across 2 stations. ICT / SC Technical continue collaborating with RBFRS / OXFRS to ensure alignment / best practice	**On Track**
The service should make sure it has an effective system for sharing and applying the learning from operational incidents.	• Operational learning and assurance framework published	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. 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. National Learns are also captured within this team to determine our position and if future improvement is required in service.	**Complete**
The service should make sure it consistently gives relevant information to the public to help keep them safe during and after all incidents.	• Media Training in place • MarComms part of and involved in LRF • Ability to communicate message to the public 24/7 utilising various channels	**Media Training: COMPLETE** 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 **LRF: BAU** Our Communications Officer is the Vice Chair of the WAI group, and BFRS continues to be represented at both the strategic and tactical LRF groups. A Comms representative attended the Pegasus exercise itself, helping to strengthen relationships with key partners and ensuring communications are consistently embedded in multi-agency planning and response. **Updating the Public : BAU** 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. Out-of-Hours Communications Provision: **Emergency and Incident Communications** and Communication Support standby procedure now approved and implementation begins in Jan with a go live date February 2 2026.	**Complete**

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.	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.	• Prevention, Protection and Response strategies embedded in CRMP • Strategies show link to risks • Annual planning process in place linked to CRMP	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.	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 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.	• 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**
v 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 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**

Making the fire & rescue service affordable nov	The service should assure itself that its IT systems are resilient, reliable, accurate and accessible.	• 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	• 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**
Promoting the right values and culture	The service should assure itself that senior managers are visible and demonstrate service values through their behaviours.	• Station and Team visits taking place by Senior Managers • Continue to review feedback on SMT as part of annual staff survey	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%	**Complete**
	The service should proactively monitor working hours (including overtime) to improve staff well-being.	• 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	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. 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. Meeting being arranged with RMT ref reporting capability from FSR on working hours. New Template for support staff record of hours being explored. 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 Further enhanced through key items on 25-26 Annual Delivery plan covering people management.	**Complete**
	The service should monitor secondary contracts to make sure staff don't work excessive hours.	• All secondary employment forms are in place and reviewed as per procedure. • Employees do not work excessive hours. • Escalation of concerns to line manager	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.	**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.	• 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	Workforce planning data now includes number of staff in development, progress and anticipated completion date. Retirement profile and potential impact examined at People Delivery Group. Appraisal pack contains section on talent management, career discussion and personal development. Monthly meetings being held between Service Delivery & People Directorate, to examine challenges and impacts on resourcing. December 2024 ADC received the highest number of applications. Annual analysis completed on the TNA spend, broken down by staff group and my category of training.	**Complete**
	The service should assure itself that all staff are appropriately trained to fulfil their role.	• Core training requirements known and being implemented. • Right people with right skills.	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.	**Complete**

Managing performance & developing leaders	The service should put in place an open and fair process to identify, develop and support high-potential staff and aspiring leaders.	• Pilot High Potential Development Programme Launched • Candidate(s) enrolled • Evaluation of pilot programme to identify learns and evolve	High Potential Programme live. Successful candidates from December ADC identified for high potential programme. This is for both operational and non-operational roles. x5 Supervisory Manager (2 support staff and 3 operational) x1 Middle Manager (operational) Meetings with high potential candidates being held with line management to design bespoke development plans to support their acceleration. Positive feedback received from candidates on how programme could support and what they would like to achieve from it.	**Complete**
	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.	• 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.	• 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	Informed workforce planning slides presented at January People Delivery Group containing retirement forecast and updated leave rate. Appraisal pack contains section focusing on talent management, career discussion and personal development. 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	**Complete**

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Item	Reporting Date	Recommended Action	Lead Officer
Internal Audit Reports (a) Final Audit Reports (b) Progress (c) Plan	July 2026	Noting	Internal Audit Manager and Director of Finance and Assets
HMICFRS Update	July 2026	Noting	Head of Service Improvement
Corporate Risk Management	July 2026	Noting	Head of Service Improvement
Annual Governance Statement	July 2026	Decision	Director of Legal and Governance
Compliments, Concerns and Complaints	July 2026	Noting	Director of Legal and Governance
Treasury Management Performance	July 2026	Noting	Head of Finance and Assets
Annual Audit Report	July 2026	Noting	Head of Finance and Assets
External Audit Plan	July 2026	Noting	Director of Finance and Assets

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