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

13 July 2026

MEMBERS OF THE PRESS AND PUBLIC

Please note the content of Page 2 of this Agenda Pack

Dear Councillor

Your attendance is requested at a meeting of the **OVERVIEW AND AUDIT COMMITTEE** of the **BUCKINGHAMSHIRE AND MILTON KEYNES FIRE AUTHORITY** to be held in **THE OCULUS, GATEWAY OFFICES, GATEHOUSE ROAD, AYLESBURY, BUCKS. HP19 8FF** on **WEDNESDAY 22 JULY 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.

Councillors Adoh, Banks, Carroll, Exon, Gomm, A Hussain, M Hussain OBE, Sherwell and Wilson

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. Election of Chairman
To elect a Chairman for 2026/27

2. Appointment of Vice-Chairman
To appoint a Vice-Chairman for 2026/27

3. Apologies

4. Minutes
To approve, and sign as a correct record the Minutes of the meeting of the Overview and Audit Committee held on 11 March 2026 **(Pages 9 - 22)**

5. 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.

6. 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.

7. Questions
To receive questions in accordance with Standing Order SOA7.

8. Corporate Risk Management
To consider item 8 **(Pages 23 - 54)**

9. Annual Governance Statement 2025/26
To consider item 9 **(Pages 55 - 116)**

10. Internal Audit: Annual Internal Audit Report
To consider item 10 **(Pages 117 - 134)**

11. Internal Audit: Update on the 2025/26 Internal Audit Plan
To consider item 11 **(Pages 135 - 140)**

12. Internal Audit: Progress Update on Audit Management Actions
To consider item 12 **(Pages 141 - 144)**

13. Internal Audit: FY2025/26 Final Internal Audit Reports
To consider item 13 **(Pages 145 - 176)**

14. Internal Audit: Internal Audit Plan 2026/27
To consider item 14 **(Pages 177 - 184)**

15. KPMG 2025-26 Audit Plan
To consider item 15 **(Pages 185 - 218)**

16. 2025/26 Compliments, Concerns and Complaints
To consider item 16 **(Pages 219 - 232)**

17. His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) - Buckinghamshire Fire and Rescue Service (BFRS) 2023-2025 Update
To consider item 17 **(Pages 233 - 244)**

18. Treasury Management Performance 2025/26
To consider item 18 **(Pages 245 - 256)**

19. Local Pensions Board Update
To consider item 19 **(Pages 257 - 276)**

20. Forward Plan
To note Item 20 **(Pages 277 - 278)**

21. Date of Next Meeting
To note that the next meeting of the Overview and Audit Committee will be held on Wednesday 14 October 2026 at 10am.

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 11 MARCH 2026 at 10 AM.

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

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

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.

OA39 MINUTES

RESOLVED –

That the Minutes of the meeting of the Overview and Audit Committee held on Wednesday 5 November 2025, be approved, and signed by the Chairman as a correct record.

OA40 MINUTES

RESOLVED –

That the Minutes of the Special Meeting of the Overview and Audit Committee held on Wednesday 11 February 2026, be approved, and signed by the Chairman as a correct record.

OA41 MATTERS ARISING FROM THE PREVIOUS MINUTES

The Chairman advised that:

OA09 INTERNAL AUDIT REPORT STRATEGY, INTERNAL AUDIT CHARTER AND INTERNAL AUDIT PLAN – 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 – The Director of Finance and Assets advised that as agreed with the Chairman, Treasury Management training would be provided for Members. Dates had been sought from the Treasury Management Advisors, and these would be circulated to Members.

OA26 CORPORATE RISK MANAGEMENT POLICY AND FRAMEWORK 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 dates had been shared with the Chairman.

Local Government Reorganisation - 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.

OA29 ANNUAL AUDIT PROGRESS REPORT – 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 – The February special meeting had taken place and the Democratic Services Officer would take into account an extra meeting date when planning the calendar for 2026/27.

OA42 DISCLOSURES OF INTERESTS

None.

OA43 INTERNAL AUDIT REPORT: UPDATE ON THE 2025/26 INTERNAL AUDIT PLAN

The Internal Auditor advised that the purpose of this report 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, six engagements had been completed, and the report summarised the outcome from each review in terms of the assurance opinion.

RESOLVED -

That the progress on the delivery of the 2025/26 Internal Audit Plan be noted.

OA44 INTERNAL AUDIT REPORT: FY2025/26 FINAL INTERNAL AUDIT REPORTS

The Internal Auditor advised that this report was to update Members on the findings of the finalised Internal Audit reports issued since the last meeting. There were six engagements, three were audit reviews and had been given an audit opinion, the other three were advisory and there was no opinion, but areas for improvement were identified.

Core Financial Control Audit - the review considered 11 key control areas and evaluated any areas of weakness identified in the previous audit. Five findings had been raised, three were rated as medium and two low priority. The overall opinion for this audit was 'reasonable'.

A Member asked why Ref 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' was given a medium rating.

The Internal Auditor advised that the rating was with regard to the decision and the recording of the action as there was no clear audit trail for the debt recovery.

The Chairman asked about Ref 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 would highlight any suspicious transactions / changes'.

The Internal Auditor advised that there was recognition in terms of the size of the organisation with some of these key controls, Internal Audit would expect that the person who did the processing of transactions should be somewhat removed from maintaining the admin access to the system, and this was where the exposure here was.

The Director of Finance and Assets advised that the optimum segregation would be to have two totally separate teams dealing with this, although it does not totally remove the risk. There were compensatory controls in place to monitor this, but officers would look at how it could be tightened even further.

Payroll Audit – the Internal Auditor advised that the audit evaluated six key control areas and reached a 'substantial' opinion. Only one low priority finding was identified, and this was regarding compliance with the expenses policy and noted within the report were the exceptions that were identified.

Energy Management Audit – the Internal Auditor advised that this audit focussed on seven key control areas and resulted in seven findings being raised. The overall opinion was 'reasonable'. Six medium priority findings and one low priority.

The Director of Finance and Assets advised that six of the seven findings could be covered off by one update to processes which had now been done.

Programme Management Assurance Review – the Internal Auditor advised that assurance reviews were advisory and Internal Audit did not offer an opinion. The scope of the review was to assess the PMO's operating model, governance, the tools available and their capacity against good practice. Internal Audit also considered the risks such as reporting, results optimization and improvement opportunities within their framework. Areas of good practice were identified within the report. The overall assessment of the PMO function was that it was in the early development stage in terms of the maturity journey.

The Chairman felt that an update should come back to the Committee in the next 12 months and be scheduled onto the Forward Plan for next year.

Head of Service Improvement

On-Call Assurance Review – The Chairman advised that he wanted to ensure this Committee had confidence that the processes undertaken conformed with the Gunning Principles and the Committee was providing some degree of scrutiny. When these

papers were published only Phase One was available and Phase Two had yet to go through the Senior Leadership Board. Once this was done, the report was published on Monday and in front of Members today.

The Internal Auditor advised that Phase One sought to assess the pre-consultation process. The review considered the consultation approach and the decision-making pathways to ensure they were fair, transparent and aligned to the three Gunning Principles. Phase One factored in the three Gunning principles and Phase Two took into account the fourth Gunning principle in terms of the post consultation review. There were no material findings and observations that were made.

The Chairman advised it was important that this Committee had the opportunity to ensure things like this had the level of scrutiny and assurance to ensure the process was working. The process was important and that the Authority was seen to be operating in the right way.

The Internal Auditor advised that Phase Two of the On-Call Improvement Programme was the post consultation assurance. Based on the evidence reviewed, the On-Call Improvement Programme had established a clear and structured process that demonstrated contentious compliance with the fourth Gunning Principle. There were two minor opportunities for improvement identified but these were minor observations.

The Internal Auditor advised that in terms of where it said minor, a small exception may have been found, but it was not a representation of a fundamental weakness of the process, in Internal Audit highlighting it, it was a missed opportunity for it to be better.

RESOLVED –

That the final audit reports for FY2025/26 be noted.

OA45 INTERNAL AUDIT REPORT: PROGRESS UPDATE ON AUDIT MANAGEMENT ACTIONS

The Internal Auditor advised that this report presented to Members the progress of the implementation of audit actions. There were no overdue actions to report and there were 13 actions in progress, and these relate to audits undertaken in FY 2023/24 to date.

A Member asked if the 13 actions were on time.

The Internal Auditor advised they were all on track and none were overdue.

The Chairman asked at what point were items taken off, is the list added to indefinitely, or were actions removed when completed.

The Internal Auditor advised that actions would be removed once completed. There was a risk of forgetting actions from previous years, and there were some actions that were obviously going to take longer to implement and embed and would be monitored until Internal Audit were satisfied they had been fully addressed.

RESOLVED –

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

OA46 INTERNAL AUDIT REPORT: DRAFT INTERNAL AUDIT PLAN 2026/27

The Internal Auditor advised Members that the 2026/27 Internal Audit Plan covered one year and sits alongside the BMKFA Internal Audit Strategy which covers the period between 2025 to 2028 and was approved by this Committee at the meeting on 16 July 2025. It detailed the strategic objectives and enablers that have guided the Internal Audit coverage. By reviewing these risks, Internal Audit ensure the proposed plan aligns with the Authority's assurance needs for upcoming and future years. It looks at the Capital Programme Assurance, Stores, ICT Framework and Estates and Property Maintenance, Core Financial Controls, HR/Payroll and there was also contingency included to provide flexibility.

The Internal Auditor advised that with the Internal Audit Plan Methodology it showed an overview of the audit coverage by theme and assurance level for work undertaken in previous years.

A Members asked looking at the methodology if ICT had not been looked at for ten years.

The Internal Auditor explained it was titled ICT Strategy, but that was not to say that ICT controls within that space had not been looked at and if Members see further down the list, there was cyber/information security that was ICT related, so different elements were looked at, just not the strategy exclusively.

A Member asked if it included looking at artificial intelligence (AI).

The Internal Auditor advised that it had not been looked at yet, but if it was a key risk area to be considered, it would be picked up. When looking at the ICT Framework, it would include emerging risks.

The Director of Finance and Assets advised Members that the ICT Framework, does include AI. Also, Internal Audit was not the only mechanism that the Authority received assurance from for ICT. External companies were used, for example to do a pen test around

cyber security. There were a number of things that sit outside the internal audit programme that reassured the Authority around some of the more high-risk aspects of ICT, and as Members would appreciate, cyber security was something that was very fast moving as well.

A Member asked about the BLH Post Project Evaluation having 'no assurance' in 2021/22, could they have some clarification on it.

The Internal Auditor advised that this was when the project was live, some internal audit work was done on the Blue Light Hub at that point, there were concerns regarding project delivery and gave an opinion at that point. There was also a follow up to this piece of work when it was open, a project evaluation. Going forward, reference was made to the future capital projects, and the opportunity to learn from what was picked up.

A Member asked if a visit to the Blue Light Hub could be arranged.

Democratic Services Officer

The Chairman asked if the next meeting could be hosted there.

RESOLVED –

To approve, In line with Global Internal Audit Standards in the Public Sector, the 2026/27 Internal Audit Plan.

OA47 CORPORATE RISK MANAGEMENT

The Risk and Business Continuity Manager advised he was presenting the Corporate Risk Register and wanted to inform Members of changes to three of the risk scores. As the Service does with all identified risks, the Corporate Risk Register was regularly scrutinized, to ensure that it appropriately reflected changes in the environment. This was why three of the scores had changed, along with the splitting of the Devolution and Local Government Reorganisation risk into two.

The Risk and Business Continuity Manager advised Members that in this update he would cover the risks by exception, focusing on the ones where there was a change. He advised that the Lead Members for the risk areas and the Lead Member for Risk had been consulted and he had received responses from Councillors Monger and Stuchbury who agreed with the proposed changes.

The Risk and Business continuity Manager advised Members that in the cover report under Devolution, the risk score had changed to 2 x 5, when it should have been 1 x 5.

Industrial action – the score had been increased due to several different factors, but it took into consideration the mitigation in place across the Thames Valley fire services.

Financial Stability – with the final settlement now published and no direct impact on the Service and therefore much of the uncertainty now cleared away, the score had been reduced.

Devolution – the risk score for this had been reduced.

The Director Legal and Governance advised Members, that when this risk was mentioned at the meeting on 5 November 2025, and when officers give commentary on this particular risk of devolution in terms of the Corporate Risk Register, they were focusing on what was happening or could happen with what had been called BLMK (Bedford, Luton and Milton Keynes).

Officers could only inform the risk based on public domain information. But as mentioned in November, the Authority does have the benefit of Milton Keynes City Council Members on this Committee.

BLMK was a proposal that was originally called the South Midlands Authority and incorporated the two Northamptonshire councils. This was now a proposal for Bedford, Luton and Milton Keynes (BLMK). Since the update commentary on the BLMK risk was included in the pack, there had been some further developments. The commentary in the pack focused on the current MHCLG intervention at Bedford Borough Council, which was considered to be in quite a state financially at the moment, and also the Leader of Milton Keynes City Council stepping down at the elections in May.

However, on 17 February, there was a press article that mentioned MHCLG had announced its preferred footprint for what was called BLMK proposal would include the addition of Central Bedfordshire Council in a proposed Spatial Development Strategy, which many see as the first step on the rung to a foundation strategic authority. The press report was supported by the current Labour leader of Milton Keynes City Council. However, the position of Central Bedfordshire Council was uncertain.

On the 26 February, Central Bedfordshire Council held an Extraordinary Meeting to consider a notice of motion put forward by the Leader of Central Bedfordshire Council about the MHCLG proposal and it was passed. The resolution was in two parts, one in respect of devolution and one in respect of the Spatial Development Strategy. In terms of the devolution bid footprint including Central Bedfordshire Council, the response the Leader was instructed to give to the consultation was strictly non-committal and would need further information before they decide whether they wanted to be part of an extended devolution bid.

In terms of the Spatial Development Strategy, the response was antagonistic and wished the Leader of Central Bedfordshire Council to notify MHCLG that they should be looking at other partners, including Cambridgeshire, Hertfordshire, Northamptonshire and Buckinghamshire before they made any commitment to the Spatial Development Strategy.

The Director of Legal and Governance advised Members that bearing in mind that even the devolution priority programmed authorities were not being constituted until May 2028, the fact that at the latest there would be a general election by 2029, reinforced officers views that the likelihood should be classed as one. Officers would evaluate this again after the May elections in Milton Keynes City Council.

The Risk and Business Continuity Manager advised that with regard to the Local Government Reorganisation, this used to be included in the Devolution risk on the register, but the decision had been made to split it up and make it its own risk due to ongoing activity.

The Director of Legal and Governance reminded Members that the Local Government Reorganisation was looking at what might happen with the three conflicting proposals in Oxfordshire and the potential for a new Ridgeway Council to be formed. The Chief Fire Officer had met with her counterparts at Royal Berkshire and Oxfordshire Fire and Rescue Services and Peter Lee who was the Director of Fire at MHCLG in respect of impacts on the fire and rescue services.

The Chairman had noted there was training for staff on Boxphish, were Members of the Fire Authority also required to do this training.

The Director of Finance and Assets advised that Members were on the list for Boxphish cybersecurity training, but it was currently set up on Members Bucks Fire email addresses, which were not used as Members used their own from their respective councils.

The Chairman advised that Members should take advice from their own ICT teams at their own authorities.

The Director of Finance and Assets would come back with some guidance. In terms of deadlines, it was a rolling monthly programme.

Director of Finance and Assets

RESOLVED –

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

OA48 TREASURY MANAGEMENT PERFORMANCE APRIL TO DECEMBER 2025/26

The Principal Accountant advised Members he was presenting the Treasury Management Performance report covering period April to

December 2025. The accrued interest earned for the reporting period amounted to £923k, against a budget for the same period of £450k, which was an overachievement of £473k. This was also an overachievement against the full year budget set at £600k. The Authority was forecasting to achieve £1.3m in interest and a breakdown of this would be provided in the full year report at the next meeting.

The overachievement was primarily due to holding higher cash balances than anticipated, which related to delays in the capital programme expenditure and the receipt of upfront pension grant funding, which was yet to be paid out. As a result, the Authority had been able to invest these funds on short-term deals to maximise returns in the interim period.

In terms of investments, as at 31 December 2025 the Authority had £27.514m invested in various UK counterparties including, banks, buildings societies, Local Authorities, Money Market Funds and current accounts.

As Members would see from the Investment chart, the Authority had deals maturing on a frequent basis, with just over £6m available within 24hrs to ensure the Authority was able to meet the short-term expenditure requirements.

There had been no change in the Authority's borrowing position during the reporting period, with £4.55m PWLB loans still outstanding. The accrued interest costs incurred on the borrowing for the reporting period is £161k. The next loan was due to mature in December 2027 and funds had already been set aside to repay this when due.

Since the last meeting in November, the Bank of England's Monetary Policy Committee (MPC) voted at their December meeting to reduce the base rate from 4% to 3.75%. The next MPC review meeting was scheduled for 19 March 2026. As per the prospects for interest rates table, the Authority's treasury advisors were projecting the base rate to remain at 3.75% for the remainder of this financial year, and forecasting the base rate to be 3.25% by December 2027.

Finally, officers would continue to monitor the cashflow position and 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.

The Chairman on behalf of the Committee offered thanks and appreciation to the team for the work that goes into this.

RESOLVED –

That the Treasury Management Performance April – December 2025/26 report be noted.

OA49 2024/25 STATEMENT OF ASSURANCE

The Director of Legal and Governance advised Members that the requirement for an annual Statement of Assurance derived from the national framework and was intended to provide assurance to the public on financial, governance and operational matters and also to satisfy the public that there was compliance with the national framework with regards to Community Risk Management Planning. The shaded text highlighted were updates from the previous 2023/24 statement. Every year the last piece of the governance or assurance jigsaw was the Statement of Accounts, which was signed off at the Special Meeting of this Committee on 11 February 2026.

RESOLVED –

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.

OA50 ENVIRONMENT AND CLIMATE ACTION PLAN UPDATE AND SUSTAINABILITY FRAMEWORK

The Director of Finance and Assets advised Members that this was in two parts, presenting the new Sustainability Framework for 2025-2030 for approval as well as providing Members with an update on achievements against the previous Environment and Climate Action Plan for 2020-2025. There were two key areas within that plan, Adaptation was around how the Service adapts its response to meet the increased risk of wildfires, which was detailed within the new CRMP, and mitigation was how the Service could reduce its own impacts on the environment moving forward. All electricity was now on 100% renewable sustainable energy, zero carbon, which was positive. The move out of Unit 7 had reduced energy consumption by 100,000 kilowatt hours per year, which was a big decrease. Moving to more agile working, reducing the footprint was a positive.

Smart meters allowed officers to see real lifetime information, to use to make better decisions and monitor the energy improvements going forward. Solar panels were installed at Marlow Fire Station last year, and the benefits of those were now being seen and would help inform for future decision making.

At the last meeting there was a request from Members around details of what was done to inform the public about the increased risk of wildfires, flooding, climate related emergencies etc. In the report were some sample social media communications that had

been published to help inform the public. The social media presence had grown, and there was some really positive work from the Comms team which meant these messages were now reaching a bigger audience every time they go out, and this could be used to influence behaviour to help keep the public safer.

A Member asked if more solar panels should be put on more buildings to help save on costs.

The Director of Finance and Assets advised that as part of the framework that was something that was being looked at. When High Wycombe Fire Station was refurbished or redeveloped, putting solar panels on it would be considered. Also, when doing routine replacements, if a boiler was coming up for replacement, officers were looking at heat source pumps, this was something officers were looking at continually.

The Chairman asked what was the process for these things being updated or renewed. Where was the governance and scrutiny of that process. Could an update be added to the Forward Plan of how this plan and Sustainability Framework were translated into action.

The Director of Finance and Assets advised that under the Climate Action Plan there had been a mid-term update but it would be beneficial to make it an annual item, so Members could review it on a more regular basis in terms of progress against achievements.

Director of Finance and Assets

A Member asked about social media and how Members could help to enhance the reach to the communities.

The Director of Finance and Assets advised that Members could follow the Service on social media and share the posts as much as possible.

The Director of Legal and Governance advised Members that the Communications Team were planning to give Members a presentation at the Annual Fire Authority Meeting in June.

RESOLVED –

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

OA51 HIS MAJESTY'S INSPECTORATE OF CONSTABULARY AND FIRE AND RESCUE SERVICES (HMICFRS) – BUCKINGHAMSHIRE FIRE AND RESCUE SERVICE (BFRS) 2023-2025 UPDATE

The Head of Service Improvement advised Members that this report provided an update on the Service's HMICFRS journey, including the latest areas for improvement updates and the current inspection. Following the inspection in 2023, the Service was identified with

three Causes of Concern in the areas of Prevention, Protection and ED&I, alongside a wide range of areas for improvement. Late last year, HMICFRS confirmed that all Causes of Concern were resolved and HMICFRS removed the Service from enhanced monitoring.

Focusing on the areas of improvement, the Service had now closed one since the last report to Members and one remained open. The remaining one was for improvements related to being able to demount the Mobile Data Terminals (MDTs) on appliances. Live testing was currently taking place and progress was tracked through internal governance. The 2025-27 or Round 4 Inspection commenced on the 5 January this year with a document request and staff survey.

HMICFRS were currently in Service for their second week field work, carrying out interviews, desktop reviews, station visits and focus groups.

The Head of Service Improvement wished to thank all staff for their contribution and engagement so far. This round of inspection was working on the progress officers had made since the previous inspection. As in previous years, performance would be measured against the HMICFRS characteristics of good performance. Officers hope to see the report in August of this year.

RESOLVED –

That the HMICFRS Update be noted.

OA52 FORWARD PLAN

RESOLVED –

That the Forward Plan be noted.

The Chairman closed the meeting at 11.52 AM

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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 22 July 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 23 June 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 no changes to the scores of any corporate risks since Members last reviewed the Corporate Risk Register at the Overview and Audit Committee meeting on 11 March 2026. This report seeks approval to split one existing corporate risk into

two separate risks, which would increase the number of risks on the Corporate Risk Register from nine to ten.

The standalone Climate Change risk has been reviewed and its key elements incorporated within the Major Incident Readiness and Sustainability risks. This reflects the service's view that the immediate impacts of climate change, such as extreme weather events and associated operational disruption, are most effectively managed through our emergency preparedness, resilience and response arrangements. In addition, the longer-term effects of climate change on our estate, assets and environmental performance are more appropriately managed through the Sustainability risk, which focuses on ensuring our buildings and infrastructure remain resilient and fit for purpose. As a result, the standalone risk will be closed, with relevant controls, impacts and mitigations incorporated into these existing risk areas, ensuring climate-related risks continue to be actively monitored and managed through established governance arrangements.

The Major Incident Readiness risk reflects the reality that the service faces an increasing risk of major incidents arising from a complex and evolving threat environment. This includes not only the impacts of climate change—such as wildfires, flooding, and extreme heat—but also wider risks such as terrorism, industrial accidents, infrastructure failures, and other large-scale or multi-agency emergencies.

The nature of these incidents is becoming more diverse, unpredictable, and potentially concurrent, placing greater demands on response capabilities. As a result, the Service must be prepared to respond effectively to a wide range of high-impact scenarios that may vary significantly in scale, complexity, and duration.

To address this, the Service must ensure it remains adaptable and resilient, with the ability to rapidly mobilise, scale, and coordinate its response across different types of major incidents. This requires ongoing development of operational flexibility, interoperability with partner agencies, and continuous improvement in training, planning, and resource management.

Maintaining this adaptability is critical to safeguarding public safety, protecting the health of staff, and ensuring the continuity of essential services during major and complex emergencies.

Sustainability is a risk that focusses on the Service's ability to provide its services in a way that is environmentally responsible over the long term, as well as taking action to adapt its assets and ways of working to deal with climate change. This includes (for example) activities such as reducing organisational carbon footprint by having energy-efficient estates and vehicles and introducing improved cooling and ventilation to estates and vehicles to protect staff welfare during periods of consistently high temperatures.

The Service has introduced a Sustainability Framework. 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. It provides an overarching framework that sits across all the objectives and enablers within the CRMP.

By having two risks, it allows the Service to home in on each one more effectively, allowing a clearer and more accurate picture to be conveyed to Members. The Service is not just responding to more incidents because of climate change, but the Service also acknowledges it must adapt in response to the changing environment.

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

June 2026

		Impact				
		1 Low	2 Minor	3 Moderate	4 High	5 Major
Probability	5 Almost Certain					
	4 Likely			MAJOR INCIDENT READINESS (New) McCLOUD/SARGEANT (↔) FINANCIAL STABILITY (↔)		
	3 Possible			LOCAL GOVERNMENT REORGANISATION (↔) SUSTAINABILITY (New)	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 PxI	**Untreated**	4 x 4 = 12	**Current**	3 x 4 = 12	**Target**	3 x 2 = 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 • Workforce Planning updates are presented monthly at PDG to ensure visibility of vacancies, projected retirements, skills gaps and succession needs.						

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

		monthly at PDG)		retirements, skills gaps and succession 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	Complete	The support staff pay scale review remains on track for implementation on 1st July 2026, with communications and staff briefings completed, supporting retention and organisational stability.

Latest update	June update: Workforce planning forecasting continues to be reviewed on a monthly basis, with workforce demographics, turnover, retirements, internal progression and succession requirements monitored to identify emerging risks and required interventions. The Wholetime Firefighter recruitment campaign remains on track. Applications closed on 8th June 2026. Engagement activities have been positive, with three Have a Go Days completed during May across three locations, attracting strong attendance and interest. Candidates progressing through the process are scheduled to undertake role-related testing during the first week of August, supporting workforce resilience and future operational capacity.

	The support staff pay scale review remains on track for implementation on 1 July 2026. Manager and staff communications have been circulated, with briefing sessions completed to support understanding and implementation of the revised arrangements. The allowances review has now been completed, with draft recommendations and supporting guidance developed. Due to the requirement for consultation on a number of proposed changes, a request has been made to delay implementation until 1st January 2027. This will provide sufficient time for engagement and consultation activity to take place while supporting the development of a consistent and transparent allowances framework.

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 = 9	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. • 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.	Risk and Business Continuity Manager	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	June update: Exercise Op Steeple taken place with all three Thames Valley Services involved. Good learning taken place and further meetings to update the Concept of Operations. Further paper to be written to allocate appropriate resource to this project for a dedicated period. Paper to be brought through appropriate governance route. Quality Assurance visits have taken place on the 17th / 18th of June at the Fire Service College to assess the third-party training.

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**	5 x 4 = 20	**Current**	4 x 3 = 12	**Target**	4 x 3 = 12	**Direction**	No Change
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	June update: The National Joint Council (NJC) pay award for 2026/27 has not yet been agreed. The final settlement will be reflected in the outturn position.

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**	5 x 5 = 25	**Current**	3 x 4 = 12	**Target**	3 x 3 = 9	**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	Dec 2026	In progress	Revised ICT and Artificial Intelligence acceptable use procedure approved

Latest update	June update: The revised data breach report and procedure has been shared for staff consultation which is now complete. Appropriate approval board to be identified.

Risk No	**CR5.0**	**Risk**	**McCloud/Sargeant**				
Lead Member	*Lead Member for Finance and Assets, Information Security & IT*	**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 Pxl	**Untreated**	4 x 4 = 16	**Current**	4 x 3 = 12	**Target**	4 x 2 = 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	June update: Pension administrators have secured additional internal resources and commissioned external support to ensure pension calculations are delivered in a timely manner. Weekly updates are being provided by the overview group.

Risk No	**CR6.0**	**Risk**	**Climate Change (propose to remove and split into major incident readiness and sustainability risks)**				
Lead Member	*Lead Member for Service Delivery, Protection & Collaboration*		**Strategic Owner**	*Deputy Chief Fire Officer*	**Delivery Group:**	*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 • Health implications for staff						
Risk Scores Pxl	**Untreated**	4 x 4 = 16	**Current**	4 x 3 = 12	**Target**	3 x 3 = 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). • Engaged in local resilience groups for flood management. • Isotonic supplements and cool boxes added to appliance inventories.						

	• Wildfire response capability developed • Twice weekly command team briefings to stay reactive to upcoming events / risks including weather. This tailors response to suit the needs of the environment at that time. • Emergency Preparedness response and recovery procedure and major incident policy.

Mitigating Actions

Action	Owner	Deadline	Status	Update
Train all Water Incident Mangers in the Wildfire Support Officer role, as these are two closely linked specialisms.	Service Water Rescue Lead	July 2026	In Progress	TNA submitted for additional courses in 2026/27.
Arrange CPD training days for all Water Incident Mangers and Wildfire Support Officer.	Service Water Rescue Lead Service Wildfire Lead	May 2026	Complete	CPD days booked in for the coming training year. 1st CPD day held on the 19th of March 2026
Purchase of new Dry Suits	SC Research and Development	May 2026	Complete	30 Dry suits and 30 Personal flotation devices ordered. Delivery date March 2026. Suits delivered and being asset managed for move to stations.

Latest update	This risk has been disaggregated. June update: Water rescue review mandate has goine through June governance and been approved. OCIP - relocation of specialist appliances underway alongside delivering required training.

	It is important to clarify that the climate change risk has been split up and is incorporated into two new risks, Sustainability and Major Incident Readiness.

Risk No	**CR10.0**	**Risk**	**Major Incident Readiness (NEW)**				
Lead Member	*Lead Member for Service Delivery, Protection & Collaboration*		**Strategic Owner**	*Deputy Chief Fire Officer*	**Delivery Group:**	*Service Delivery*	
Risk Description Inc impact	The organisation needs to be able to effectively prepare for, respond to, and recover from major incidents of varying scale, complexity, and type. These incidents may include (but are not limited to) extreme weather events, large-scale fires, flooding, terrorism, and other civil emergencies. It is important to note the distinction that this risk does not include our response to normal day to day incidents, which the service is well versed in handling. This only pertains to incidents that require more than what we consider as normal. This could lead to: • Failure to adequately protect life, property, and the environment • Ineffective or delayed operational response to complex or multi-agency incidents • Reduced organisational resilience and recovery capability • Health implications for staff • Reputational damage and loss of public confidence						
Risk Scores Pxl	**Untreated**	4 x 4 = 16	**Current**	4 x 3 = 12	**Target**	3 x 3 = 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). • Engaged in local resilience groups for information sharing and multi-agency collaboration for major incident response. • Isotonic supplements and cool boxes added to appliance inventories. • Wildfire response capability developed. • Twice weekly command team briefings to stay reactive to upcoming events / risks including weather. This tailors response to suit the needs of the incident at that time. • Emergency Preparedness response and recovery procedure and major incident policy. • Ongoing collaboration in the Thames Valley Local Resilience Forum.

Mitigating Actions

Action	Owner	Deadline	Status	Update
Train all Water Incident Managers in the Wildfire Support Officer role, as these are two closely linked specialisms.	Service Water Rescue Lead	July 2026	In Progress	TNA submitted for additional courses in 2026/27.
Arrange CPD training days for all Water Incident Mangers and Wildfire Support Officer.	Service Water Rescue Lead Service Wildfire Lead	May 2026	Complete	CPD days booked in for the coming training year. 1st CPD day held on the 19th of March 2026.
Purchase of new Dry Suits	SC Research and Development	May 2026	Complete	30 Dry suits and 30 Personal flotation devices ordered. Delivery date March

				2026. Suits delivered and being asset managed for move to stations.
Complete a full review of the Water Rescue capability within service.	Service Water Rescue Lead	March 2027	Not starting until Q1 of 2026-2027	Currently underway.
OCIP - building resilience for fire engine and specialist vehicle availability.	ACFO	Aligned with CRMP	In Progress	Work continues on this programme, the latest update can be found here (Public Pack)Agenda Document for BMKFA Executive Committee, 15/07/2026 10:00 under item 10"
Introduction of dedicated welfare unit.	AC R&R	2026	In Progress	Has been ordered, currently waiting for arrival into service.

Latest update	This risk has been disaggregated. June update: Water rescue review mandate has gone through June governance and been approved OCIP - relocation of specialist appliances underway alongside delivering required training.

Risk No	**CR11.0**	**Risk**	**Sustainability (NEW)**				
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**	There is a risk that Buckinghamshire Fire & Rescue Service is unable to meet its sustainability and carbon reduction commitments due to limitations in funding, infrastructure, supply chain constraints, or insufficient integration of sustainability into decision-making and operations. Increased carbon emissions and negative environmental impact. Furthermore, there are risks arising from climate change that impact on our fleet and estates, such as the need to introduce enhanced cooling measures in vehicles and premises to ensure staff welfare during periods of prolonged high temperatures. • Non-compliance with regulatory and government sustainability targets • Higher operating costs due to energy inefficiency and rising fuel prices • Reduced public and stakeholder confidence • Impacts on staff welfare						
Risk Scores PxI	**Untreated**	3 x 4 = 12	**Current**	3 x 3 = 9	**Target**	3 x 2 = 6	**Direction**	No Change
Risk Mitigation in place ***How do these link back to mitigate the risk description??***	• Electricity contract is for zero carbon energy, 100% renewable, sourced solely from solar, wind and hydro power • Solar panels installed on key sites • Smart meters on all premises • Electric vehicles included within our light fleet • Introduction of air conditioning in new appliances and retrofitting to some premises						

Mitigating Actions

Action	Owner	Deadline	Status	Update
Introduce new Sustainability Framework	Director of Finance and Assets	March 2026	Complete	

Latest update	June update: This risk has been disaggregated. Sustainability focuses on the Service's ability to deliver its functions in an environmentally responsible way over the long term, including reducing its carbon footprint through energy-efficient estates and vehicles. Separating this from the major incident risk enables clearer oversight—recognising that the Service must not only respond to increased incidents driven by climate change but also adapt how it operates to meet evolving environmental challenges.

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**	4 x 4 = 16	**Current**	4 x 3 = 12	**Target**	3 x 3 = 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	September 2026	In progress	First batch issued for consultation in January 2026; feedback is being reviewed prior to JCF/ PDG sign-off. A project plan has been established for the review and implementation of the revised People procedures. Initial review work has identified that the scope may be less extensive than originally anticipated, with further activity underway to confirm requirements and implementation arrangements. 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	Complete	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	The Thrive Leadership Programme rollout remains on track and has been incorporated into the organisational development plan through to March 2027. Delivery will focus on supervisory and middle manager cohorts, supporting values-led leadership and effective performance management.
Introduce iTrent Case Management for conduct and grievance: end-to-end tracking and insight	Head of People Services	Q2 2026-2027	In testing	Testing and training activities for the iTrent Case Management module continue ahead of the planned go-live date of 1st August 2026. Implementation remains aligned with the People Directorate restructure and will enhance oversight and reporting of conduct and grievance cases.
Latest update	June update: Work continues to progress the review and implementation of the revised People procedures in partnership with Capsticks. A project plan has now been established and an initial review has identified that the scope of work may be less extensive than originally anticipated. Activity is currently focused on confirming requirements, identifying any gaps and establishing a proportionate implementation plan through the appropriate governance arrangements. The Thrive Leadership Programme continues to be rolled out and has been incorporated into the organisational development plan through to March 2027. Delivery remains focused on supervisory and middle manager cohorts, supporting capability in performance conversations, early intervention and values-led leadership. Testing and training activities for the iTrent Case Management module continue ahead of the planned go-live date of 1 August 2026, aligning with the People Directorate restructure. Once implemented, the system will provide improved			

	oversight and end-to-end tracking of conduct and grievance cases, alongside enhanced management information and reporting capabilities.

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**	3 x 5 = 15	**Current**	1 x 5 = 5	**Target**	1 x 1 = 1	**Direction**	No Change
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	June update: Currently nothing to report. The service maintains a watching brief.

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 MHCLG consultation on Oxon LGR	Chief Fire Officer	26 March 2026	Complete	Completed

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 (IAA).	Head of Response and Resilience	Oct 2026	In progress	LGR is captured within the TVFCS C&C replacement programme risk register and reviewed monthly by SRO's and project manager. The IAA is undergoing a full review and currently in draft. The current and draft versions both include a clause - 'Withdrawal of a Fire Authority due to reorganisation'.
Latest update	June update: CFO submitted response to the MHCLG consultation from a FRS operational perspective and apolitical only addressing and focussing on the two proposals which include a new Ridgeway Council. CFO met with MHCLG Director of Fire 22 May together with CFOs from Oxon and Royal Berkshire.			

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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 22 July 2025

Report title: Annual Governance Statement 2025/26

Lead Member: Chairman of the Authority

Report sponsor: Graham Britten, Director of Legal and Governance

Mark Hemming, Director of Finance and Assets

Author and contact: Graham Britten, gbritten@bucksfire.gov.uk

Action: Decision

Recommendations:

1. That the Annual Governance Statement 2025/26 be approved.
2. That the progress on the implementation of recommendations of the previous Annual Governance Statement (Appendix A to the Annual Governance Statement) be noted.
3. That the priorities for 2026/27 (Appendix B to the Annual Governance Statement) be agreed.

Executive summary:

The purpose of this report is to present the 2025/26 Annual Governance Statement (appended as Appendices to the report) for approval. It contains the progress on the implementation of the recommendations of the 2024/25 Annual Governance Statement and recommendations for 2026/2026.

CIPFA (Chartered Institute of Public Finance and Accountancy) and SOLACE (Society of Local Authority Chief Executives and Senior Managers) published a revised framework document on governance: Delivering Good Governance in Local Government Framework 2016 (2016 Guidance). This was a significantly revised version of the previous 2012 guidance. The new framework is taken from the International Framework: Good Governance in the Public Sector (CIPFA/International Federation of Accountants 2014).

The framework envisages that delivering good governance will be a continuous process of seven principles with a core of principles A and B permeating principles C to G.

The Annual Governance Statement 2026/27 has been formatted to reflect those principles.

The seven principles are:

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 Authority'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.

An addendum was published in May 2025 (**Appendix 2**). In light of this updated guidance the format of the Annual Government Statement for 2025/26 has been amended. The May 2025 CIPFA/SOLACE addendum recommends that Annual Governance Statements (AGS) become more structured, evidence-based and evaluative documents, underpinned by a robust annual review using multiple sources of assurance, and include a clear overall conclusion on whether governance arrangements are "fit for purpose"; it introduces expectations such as a concise executive summary, a strengthened and explicit "assessment of effectiveness" explaining how conclusions are reached, and clearer identification of significant governance issues with linked actions, while also requiring the AGS to be more transparent and forward-looking by considering how governance will need to adapt to future challenges rather than simply reporting retrospectively.

Financial implications: There are no direct financial implications arising from the report. The proposed areas for improvement can be accommodated within existing budgets.

Risk management: One of the principles of the CIPFA/SOLACE framework is the management of risk through robust internal control and strong public financial management. The Annual Governance Statement details the management arrangements in place, as well as highlighting recent improvements and plans for future areas of development.

Legal implications: Regulations 6(1)(b) and 6(4)(b) of the Accounts and Audit Regulations 2015 require the Committee to approve an annual governance statement which must accompany the statement of accounts and be approved in advance of the approval of the statement of accounts.

While the 2016 Guidance is the product of CIPFA and SOLACE, it amounts to statutory guidance as Regulation 6(4)(b) of the Accounts and Audit Regulations 2015 requires the Annual Governance Statement to be prepared in accordance with proper practices in relation to accounts.

Privacy and security implications: There are no privacy issues or security implications that need to be considered and assessed.

Duty to collaborate: No direct impact. Each public body is required to approve its own Annual Governance Statement.

Health and safety implications:

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

Environmental implications: Following a review undertaken by CIPFA and SOLACE, in 2016, the 'Delivering Good Governance in Local Government: Framework' was reissued. The document was based on the 'International Framework: Good Governance in the Public Sector (2014)' which included sustainable economic, societal and environmental outcomes as a key focus for governance processes and structure. CIPFA/SOLACE therefore revised its 6 principles to create 7 new principles which included specifically 'Defining outcomes in terms of sustainable economic, social, and environmental benefits'.

Equality, diversity, and inclusion implications:

There are no direct equality and diversity implications arising from this report.

Consultation and communication:

The officers with responsibility for functions across Buckinghamshire Fire & Rescue Service have been responsible for supplying the information and responses necessary to compile the Annual Governance Statement.

The draft Annual Governance Statement was considered at the CRMP Board 16 June 2026 after passing through the three delivery groups for recommendation to the Chief Fire Officer at the Strategic Leadership Board on 23 June 2026.

Progress monitoring

Progress against the areas identified to be addressed in 2026/27 will be monitored through the internal boards and the Overview and Audit Committee.

Background papers:

CIPFA / SOLACE 'Delivering Good Governance in Local Government - Guidance Notes for English Authorities' 2016 Edition, is a copyrighted document however it is accessible here

Appendix	Title	Protective Marking

1	Annual Governance Statement 2025/26.	None
1A	Progress against recommendations from the Annual Governance Statement 2024/25.	None
1B	Recommendations for Priorities for 2026/27.	None
2	'Delivering Good Governance in Local Government: addendum' CIPFA/SOLACE, May 2025	None

Annual Governance Statement 2025/26

Scope of Responsibility

Executive Summary and Governance Opinion

This Annual Governance Statement (AGS) explains how we have complied with our Local Code of Corporate Governance and how we meet the requirements of the Accounts and Audit Regulations 2015. It also sets out the outcomes of our annual review of the effectiveness of our governance arrangements for the financial year ended 31 March 2026.

This Annual Governance Statement (AGS) explains how Buckinghamshire & Milton Keynes Fire Authority ("the Authority") has complied with its Local Code of Corporate Governance and how it meets the requirements of the Accounts and Audit Regulations 2015. It also sets out the outcomes of the Authority's annual review of the effectiveness of its governance arrangements for the financial year ended 31 March 2026.

Our governance framework is underpinned by the seven core principles of the CIPFA/SOLACE *Delivering Good Governance in Local Government Framework (2016)*. In preparing this statement, we have also had regard to the May 2025 Addendum, with particular emphasis on evidencing governance conclusions through published assurance sources, demonstrating transparency, and taking a forward-looking view of governance risks and resilience.

Governance Framework and Assurances

Our review of effectiveness has been informed by a range of assurance sources, including:

- Internal audit reporting presented during 2025/26, including the Annual Internal Audit Report and the approved 2025/26 internal audit strategy, charter and plan considered by the Overview and Audit Committee in July 2025 and two assurance reviews of the On-Call Improvement Programme
- The Chief Internal Auditor's annual opinion, which provides **reasonable assurance** on the adequacy and effectiveness of the system of internal control

- External audit reporting during 2025/26, including KPMG's 2024/25 Audit Plan considered by the Overview and Audit Committee in July 2025 and subsequent audit progress reporting during the year
- His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) findings and follow-up considered during 2025/26, including the March 2025 decision immediately before the start of the financial year to return the Service to its default phase of monitoring and the Authority's subsequent oversight of sustaining improvement through 2025/26
- The work of the Overview and Audit Committee
- The Corporate Risk Register and Directorate risk management arrangements
- Performance management processes including oversight by the CRMP Performance Board
- Internal governance arrangements and the role of statutory officers

Taken together, these sources provide a 2025/26 evidence base for assessing the effectiveness of our governance arrangements during the year.

Overall Governance Opinion

Having considered the results of this review, we are satisfied that:

Based on assurance activity and governance evidence reported during 2025/26, we are satisfied that our governance arrangements during the year remained broadly fit for purpose and continued to support effective decision-making, oversight, risk management and stewardship of public resources.

This conclusion is supported by the operation of our governance framework during 2025/26, including implementation of the Annual Delivery Plan 2025/26, oversight by the Overview and Audit Committee and the Authority during the year, internal audit reporting presented in July 2025, and external audit planning and progress reporting received during 2025/26.

Buckinghamshire & Milton Keynes Fire Authority ('the Authority') is responsible for maintaining a sound system of internal control that supports the achievement of its policies, aims and objectives whilst safeguarding the public funds and organisational assets. There is also a responsibility for ensuring that the Authority is administered prudently and economically and that resources are applied efficiently and effectively, which includes arrangements for the management of risk.

This statement explains how the Authority has complied with the principles of the CIPFA/SOLACE 'Delivering Good Governance in Local Government Framework' (2016 Edition) and meets the requirements of regulation 6(1) of the Accounts and Audit Regulations 2015 in relation to the review of its systems of internal control and the publication of an annual statement on its governance.

Under the Accounts and Audit Regulations 2015, the Authority must ensure that it has a sound system of internal control which—

(a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;

(b) ensures that the financial and operational management of the Authority is effective; and

(c) includes effective arrangements for the management of risk.

The Purpose of the Governance Framework

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievements of the strategic objectives of the Authority, to evaluate the likelihood of those risks being realised and the impact should they occur, and to manage them efficiently, effectively, and economically. The system of internal control has been in place for the year ended 31 March 2026 and up to the date of approval of the Statement of Accounts.

The Governance Framework

The governance measures in place reflect the seven principles of good governance set out in the CIPFA/SOLACE 'Delivering Good Governance in Local Government: Framework (2016)'.

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

Members' Code of Conduct and Register of Interests. A local Code of Conduct for all Members has been agreed by the Authority and a Register of disclosable pecuniary interests for each Member is reviewed annually and published on the Authority's website. To ensure legal compliance and to avoid a conflict of interest arising, there is a panel of four "Independent Persons" appointed by the Authority for the purposes of assisting both an individual Member and the Authority itself in the event of an allegation being made that a member has breached the Authority's Code of Conduct.

Member Officer Protocol. The Protocol on Member and Officer Relations sets out the respective obligations and expectations and contains a reminder of the Authority's core values. This was subject to a quadrennial review and approved by the Overview and Audit Committee at its meeting on 19 July 2023 for recommendation to the Authority whereupon it was adopted on 11 October 2023. In advance of Member review the Protocol had been reviewed by employee representatives via the Joint Consultation Forum at its meeting on 1 March 2023 who were in agreement that the Protocol should include reference to the five ethical principles from the **Core Code of Ethics for Fire and Rescue Services – England** https://www.local.gov.uk/publications/core-code-ethics-fire-and-rescue-services-england

Leadership. There are nominated Lead Members for various work streams and departments. This collaborative approach ensures levels of trust, confidence and awareness, improve for the benefit of the public and the service. In addition to the four Lead Member roles for Service Delivery, Protection and Collaboration; People, Equality and Diversity and Assurance; Finance and Assets, Information Security, IT; and Health and Safety and Corporate Risk, the Vice Chairman's responsibilities include leading on the Authority's response to any Government proposals relevant to the responsibilities of the Authority, and any transitions or changes arising from such proposals; Climate Change and to lead on the Authority's response to any matters relating to HMICFRS.

The Chairman's role is to preside at meetings of the Authority; to be the principal member spokesperson for the Authority; to represent the Authority at civic and ceremonial functions; to liaise with the Chief Fire Officer, statutory officers, senior officers, and Authority members on matters related to the governance and conduct of the Authority; to support Lead members and the Vice Chairman where

needed in the carrying out of their responsibilities; and to provide leadership to the Authority, with the aim of securing political consensus wherever possible.

Ethical Framework. The Authority's objective is to embed Equality, Diversity and Inclusion (EDI) into everything it does, both internally and externally. An EDI strategic review has taken place, which includes the governance of EDI; splitting the work into a strategic Culture and Ethics Steering group and staff networks. The Authority has an EDI Policy Statement. An annual update on the EDI objectives is provided to the Authority, this includes headlines and workforce data. This year the Authority has developed an EDI Framework to guide and prioritise our EDI activity in line with the CRMP. It provides a clear focus to 2030 across four areas Inclusive Leadership and Culture; Community and Workforce Connectedness; Empowerment Through Opportunity; and Transparency and Accountability and is supported by a yearly delivery plan

Code of Conduct for Staff. The Code provides individuals with an understanding of the standards expected when performing duties as an employee and guides behaviour, placing an obligation on all employees to take responsibility for their own conduct. An updated Code of Conduct was approved by the Authority at its meeting on 12 June 2024 (Item 19) https://bucksfire.gov.uk/wp-content/uploads/2024/05/FIRE-AUTHORITY-ANNUAL-MEETING-AGENDA-AND-REPORTS-120624-Compressed.pdf

Behavioural and Leadership framework, underpinned by the refreshed organisational Promise, Values and Behaviours, was introduced. This included the creation of brand principles and message architecture, designed to improve clarity, consistency, and alignment in all communications. These tools are being embedded across all teams, helping staff to better understand and confidently share key organisational messages.

Our Promise

WE ARE

COMMITTED

to providing an excellent, modern and agile Fire & Rescue Service for our community.

WE ARE

DEDICATED

to having the right people, at the right time with the right skills to keep you safe.

WE ARE

TOGETHER

we will work to protect and safeguard people and places.

Our Core Values

Our Core Behaviours

Register of Gifts and Hospitality. In accordance with the Code of Conduct, staff are required to register offers and acceptances of gifts or hospitality in the Register, summaries of the entries are publicly available.

Whistleblowing Policy. A procedure is in place and published for employees or contractors to raise concerns about a dangerous or illegal activity or wrongdoing that they are aware of through their work. An updated Whistleblowing and Raising Concerns procedure was approved by the Overview and Audit Committee at its meeting on 07 November 2024 (Item 11) https://bucksfire.gov.uk/wp-content/uploads/2024/10/OVERVIEW-AND-AUDIT-COMMITTEE-AGENDA-AND-REPORTS-7-NOVEMBER-2024-min-1.pdf. The aim of the procedure is to encourage individuals who have concerns about any aspect of the Service's work, to not overlook these concerns, but to raise these within a safe and supportive working environment, where individuals feel able to speak up.

Complaints process. The procedure is published explaining how complaints from the public will be handled and investigated. All concerns and complaints are treated seriously, and people asked what resolution they are seeking. We keep them up to date with progress and check that they are satisfied when the issue is resolved. We take any learning from the investigation and incorporate it in our processes. We are a learning organisation.

Counter-Fraud and Corruption Policy. The Authority has a zero tolerance approach to fraud, bribery and corruption, whether it is attempted from inside or outside the organisation. A copy of the policy is available on our website**.**

Statutory Officers. The Monitoring Officer provides advice on the scope of the powers and responsibilities of the Authority and has a statutory duty to ensure lawfulness and fairness of decision making and also to receive allegations of breaches of the Code of Conduct by Authority Members. The Director of Legal & Governance acts as the Authority's Monitoring Officer and is governed by the professional standards set by the Solicitors' Regulation Authority.

In accordance with UK GDPR requirements the Authority has a designated Data Protection Officer (DPO) . Under a service contract entered into with Royal Berkshire Fire and Rescue Authority in December 2025 one of its staff fulfils the DPO role.

The Chief Finance Officer and Monitoring Officer are both members of the Strategic Leadership Board (SLB), helping to develop and implement strategy and to resource and deliver the Authority's strategic objectives.

Core Principle B: Ensuring openness and comprehensive stakeholder engagement.

The Community Risk Management Plan 2025-26. 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 Community Risk Management Plan (CRMP) and covers the period 2025-2030

This is the Authority's Integrated Risk Management Plan that sets out future improvements to the services provided by the Authority to the community within the constraints that it faces whilst managing risk. The community was consulted and encouraged to engage in debating the issues and priorities set out in the plan, allowing the public to hold the Authority accountable for its decisions and actions in an open and transparent manner.

The On-call Improvement Programme

The need to review the number of on-call fire engines was formalised through the Community Risk Management Plan (CRMP) 2025–2030, which committed the Chief Fire Officer to modernising response arrangements where historic provision no longer reflected current risk, demand, or workforce realities. Analysis undertaken for the CRMP showed that the existing model—particularly the number of on-call appliances—had become misaligned with actual incident demand, with wholetime resources already meeting most need and some on-call engines unable to be reliably crewed. This created risks around unpredictable availability and false assurance to communities. At the same time, HMICFRS findings reinforced the expectation that fire and rescue services must ensure resources are sustainable and matched to foreseeable risk. The On-Call Improvement Programme was therefore initiated to address these long-standing issues, using updated risk modelling, availability data, and workforce evidence to determine a more resilient, reliable and sustainable level of on-call provision.

Assurance was provided by the Authority's Internal Audit function in a 'Phase 1' and 'Phase 2' assurance review. The outcomes of Phase 1 and Phase 2 were reported to the Authority's Overview and Audit Committee at its meeting on 11 March 2026. Phase 1 Report: https://bucksfire.gov.uk/wp-content/uploads/2026/02/OVERVIEW-AND-AUDIT-COMMITTEE-AGENDA-AND-REPORTS-11-MARCH-2026-min.pdf (Item 7e, pp. 97-121)

Phase 2 Report: addendum to Item 7 - https://bucksfire.gov.uk/wp-content/uploads/2026/03/ITEM-7ei_OIP-Assurance-Review-Phase-2-Final-Report.pdf

Both reports were received by the Authority when it convened to consider the feedback received during the 10 week public consultation before accepting officers' recommendations at its Extraordinary Meeting on 18 March 2026https://bucksfire.gov.uk/wp-content/uploads/2026/03/EXTRAORDINARY-FIRE-AUTHORITY-MEETING-AGENDA-AND-REPORTS-18-MARCH-2026.pdf (Items 6f and 6g, pp. 197-237)

Public engagement.

During 2025/26, we continued to strengthen our approach to communication, consultation and engagement, recognising the importance of meaningful dialogue with communities, staff, stakeholders and partners in supporting effective governance and decision-making.

We developed and implemented a more strategic and audience-led approach to communications, moving beyond a traditional broadcast model towards one focused on engagement, participation and insight. This included increasing our visibility within the diverse communities we serve, strengthening relationships with community groups and stakeholders, and ensuring our communications were more representative, accessible and inclusive.

To support this approach, we developed a Communications and Engagement Framework and a Community Engagement and Events Framework, aligned to the Community Risk Management Plan (CRMP) 2025–2030 and national Fire Standards. These frameworks established clearer governance arrangements, principles and standards for consultation, engagement and evaluation, ensuring activity is coordinated, evidence-based and aligned to our organisational priorities. They also introduced a stronger focus on measuring impact, gathering feedback and using insight to inform future decision-making.

We also progressed work to strengthen how feedback from communities, businesses and service users is captured and used to inform service improvement. This included the development of proposals for a more structured customer feedback approach, supporting transparency, accountability and continuous improvement.

A significant example of stakeholder engagement during the year was our consultation on the On-Call Improvement Programme. Between November 2025 and January 2026, we undertook a comprehensive ten-week consultation on proposals to modernise elements of our On-Call operating model. The consultation included public events, staff engagement, independently facilitated focus groups, targeted stakeholder activity, online consultation, media engagement and digital communications. More than 1,000 individuals and organisations participated in the process, with all responses independently analysed to provide assurance of transparency and objectivity. We considered consultation feedback alongside operational evidence, financial information and professional judgement, resulting in refinements to the final proposals, including changes to arrangements at Buckingham Fire Station. This demonstrated our commitment to meaningful consultation and ensuring stakeholder views are capable of influencing decision-making.
Alongside formal consultation activity, we continued to enhance our digital communications and online presence. Through a more targeted and insight-led content strategy, engagement levels increased significantly across digital channels, extending the reach of prevention, protection, recruitment and community safety messaging. The focus shifted from simply publishing information to creating opportunities for interaction, discussion and participation, helping to improve public understanding, trust and confidence in our Service.

We also commenced work on the redevelopment of our intranet, supporting improvements to internal communication, accessibility of information and employee engagement. This forms part of a wider programme to strengthen communication and collaboration across our organisation.

Together, these developments have strengthened our approach to openness, transparency and stakeholder engagement, ensuring communities, employees and partners have greater opportunities to influence, challenge and contribute to the development of our services and future priorities.

As stated above (Core Principle A) our complaints procedure is published explaining how complaints from the public will be handled and investigated. To encourage communications with us, our privacy statement aims to reassure people how we will protect their privacy. It explains their rights to personal information we hold about them and how to access this. We have a Subject Access Request form on our website which people may choose to use to contact us about information we hold on them although they may contact us in other ways if they prefer.

Prevention performance continues to be viewed in terms of the number of Home Fire Safety Visits (HFSV) delivered, with this being the only Prevention performance measure reported annually to the Home Office. As recognised in the Prevention - Fire Standards Board, the primary purpose of a HFSV is to mitigate and reduce fire risk combined with trying to change some of the riskier behaviours that may affect or increase a person's exposure to increased fire risk.

Not including post incident advice with or without the provision of risk reduction equipment (e.g. smoke detection), the significant increase in the delivery of Home Fire Safety Visits (HFSVs) observed in 2022/23 and further exceeded in 2023/24 was sustained into 2024/25, with continued year-on-year growth. In 2024/25, the Service completed 5066 face -to-face HFSVs, demonstrating a strong and consistent commitment to community fire prevention.

Engagement with partners. The Authority fulfils its role as a statutory community safety partner through participation in and with the following: Milton Keynes Safer Together Partnership Board (quarterly); Milton Keynes City Council (Anti-social behaviour case management, 6 per year); Buckinghamshire Safeguarding Adults Partnership Board (6 per year); Buckinghamshire Safeguarding Children Partnership Board (Quarterly partnership meeting, Learning and Information (6 per year) ; Buckinghamshire Council Adult Social Care (6 per year); MARAC / DRIVE DAPP (MKCC: monthly, Buckinghamshire: monthly) MARAC (Multi-Agency Risk Assessment Conference) focuses on safeguarding high-risk domestic abuse victims, DRIVE DAPP (Domestic Abuse Perpetrator Programme); PREVENT Buckinghamshire (quarterly); and NFCC Safeguarding South Region (quarterly).

It participates in the following Protection partnership groups: South Buckinghamshire Housing & Environmental Health Team meetings; Red Kite Community Housing liaison meeting; Buckinghamshire Council Licensing Liaison Meeting; Buckinghamshire Council Housing Group; NFCC Water Officers Group ; and the MKCC, BC and BFRS Strategic and tactical Partnership Working Group meetings (Remediation/joint regulatory meeting)

Since January 2023, Fire and Rescue services became a statutory specified authority under the Serious Violence Duty and as such the Service is a member of the Violence Reduction Partnership Strategic and Operational Boards and the Buckinghamshire Serious Violence Task Force. Aligned to this is membership of the Thames Valley Violence Against Women and Girls (VAWG) Strategic Board. Within this structure is participation in sub and working groups as appropriate.

The Service also has representation on the MK Together Management Board, Milton Keynes Exploitation Network, Buckinghamshire Anti-slavery & Exploitation Network and Buckinghamshire Safeguarding Adults Board.

The Chairman, together with another Member was the Authority's representative on the Thames Valley Fire Control Service Joint Committee. Through the Chairman, the Authority participates in the Thames Valley Collaboration Steering Group through which the Authority complies with its obligations under Section 2 of the Policing and Crime Act 2017 to keep collaboration opportunities with the Thames Valley Police and South Central Ambulance Service under review and, where it would be in the interests of efficiency or effectiveness of at least two of the services, for those services to give effect to such collaboration.

Authority meetings. The meetings of the Authority and its committee meetings are accessible to the public and the dates are published on the website as are the agendas and committee papers, minutes and decisions for those meetings and those of the Thames Valley Fire Control Service Joint Committee to which the Authority appoints two Members.

Internal Boards. Our Internal governance is made up of four parts to ensure there is appropriate level of scrutiny.

1) Delivery Groups

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

- Service Delivery Group: Tasked with ensuring that all our 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.

All delivery groups report to the Community Risk Management Plan (CRMP) Performance and Programme Boards, which maintain strategic oversight of directorate plans and ensure that performance and risk are coordinated across all departments.

2) CRMP Performance Board

The CRMP Performance Board plays a crucial role in our 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) Programme Board

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.

4) Strategic Leadership Board

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.

The Joint Consultation Forum. The objective of the Joint Consultation Forum is to continuously improve organisational performance by developing greater trust and increased job satisfaction through employee engagement. Its current membership comprises a senior management representative, representatives from the People Directorate, a territorial Group Commander, and up to two representatives from each of the recognised Representative Bodies namely Fire Brigades Union, Fire Officers' Association, and UNISON.

The Forum facilitates joint examination and discussion of issues of mutual interest with the aim of seeking acceptable solutions to matters through a genuine exchange of views and information. Consultation does not remove the right of managers to manage – they must still make the final decision – but it does require that the views of employees will be sought and considered before significant decisions are taken. The Forum membership has the ability to extend its membership to representatives of other recognised Representative Bodies, such as the Fire and Rescue Services Association, and non-affiliated staff representatives, should the request for employee representation arise.

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

Annual Delivery Plan: At its meeting on 12 February 2025, the Authority approved its 2025/26 Annual Delivery Plan (Item 12) https://bucksfire.gov.uk/wp-content/uploads/2025/02/FIRE-AUTHORITY-AGENDA-AND-REPORTS-12-FEBRUARY-2025-INCLUDING-LATE-URGENT-ITEMS-1-2-AND-3.pdf details the Year One programme of work arising out of the 2025-2030 Community Risk Management Plan (CRMP) which was approved by the Fire Authority on 11 December 2024.

The plan is designed to make it easier to see how the CRMP is put into practice. It includes clear objectives across prevention, protection, response, workforce, digital innovation, and resource management.

This plan supports teams, partners, and our community by showing what we're doing, why it matters, and how we're working to provide an excellent, modern and agile fire and rescue service.

Sustainability Framework. The Overview and Audit Committee approved the adoption of its Sustainability Framework at its meeting on 11 March 2026. This framework sets out a 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

Partnership Register. The Authority has identified and recorded all partnership arrangements. All partnerships are the subject of formal agreements ensuring that these articulate their legal status; respective liabilities and obligations; governance and audit; dispute resolutions and exit provisions. A review of partnership arrangements is undertaken regularly and key partnership updates are reported to the Executive Committee in order to provide assurance on risks associated with delivering services through third parties. Other key services provided through third parties are overseen by specific governance arrangements, namely:

- The Thames Valley Fire Control Service (hosted by Royal Berkshire Fire and Rescue Service) is overseen by a joint committee with Member representatives appointed by the three participating fire and rescue services, supported by Senior Responsible Officers (SROs) from the three services.
- The Authority is represented at Officer and Member level on the three levels of decision-making bodies of the Thames Valley Emergency Services Collaboration Programme.
- Firefighters Pension Administration is overseen by the Local Pension Board. The administrators (West Yorkshire Pension Fund) attend the Board on a quarterly basis to discuss emerging risks, issues and performance against key performance indicators. An annual report from the Local Pension Board is received by the Overview & Audit Committee and pensions issues are flagged in the corporate risk register which is regularly reviewed by the Overview & Audit Committee.

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

Performance Management. For 2025-26 the service had a suite of performance measures was split across the six areas of our CRMP : 1. Prevention 2. Protection 3. Response 4. People 5.Finance & Assets 6. Digital & Data

This Key Performance Measures report has been designed as a rounded and balanced picture of how the Service is performing at a local level. The report is presented to Members quarterly and includes a summary of key measures to be highlighted, a performance measures overview and performance measures details showing actual performance alongside relevant trend information and (where needed) commentary.

The report contains many types of targets and methods of comparison. Some targets are aspirational, some are there to ensure minimum standards are met and others are there to identify exceptions within trends, allowing us to identify possible needs for change/reaction.

Medium Term Financial Plan. This is approved annually by the Authority and sets out the resources needed to deliver services and the capital programme ensuring it is in line with its corporate priorities and objectives set out in the CRMP. It, alongside the Treasury Management Strategy and Prudential Indicators, provides a strategic overview of how capital expenditure; capital financing and treasury management activity contribute to the delivery of outcomes, as well as overview of the management of risk and future financial sustainability.

Corporate Risk Register This identifies controls to mitigate identified risks and is monitored on an on-going basis with reporting to every CRMP Performance Board and to the Overview & Audit Committee.

During 2025/26, the Authority's approach to corporate risk management evolved from a primarily register-based reporting model to a more integrated framework aligned to the revised governance structure and delivery of the CRMP and Annual Delivery Plan. By November 2025, Corporate Risk Management Policy and Framework had been updated to reflect the introduction of Delivery Groups and an Organisational Risk Group, with a revised approach to how risks are reviewed, monitored, scored and presented. In particular, the methodology moved to reporting untreated, treated and target scores, enabling clearer distinction between inherent exposure, the

effect of controls already in place, and the intended residual position once further mitigation is delivered. This has supported a more joined-up and dynamic approach to the management of strategic risk during 2025/26, with stronger links between directorate risks, programme delivery, performance oversight and corporate assurance.

Departmental Risk Registers. Each Directorate maintains its own risk register. These are reviewed monthly at each delivery group and CRMP Performance Board which considers whether there are any risks which require escalation for potential inclusion in the Corporate Risk Register. Corporate risks are also scrutinised by the Authority's Overview and Audit Committee at each of its meetings.

Safeguarding. The Service works in partnership with local safeguarding, anti-slavery and exploitation, and domestic violence networks to support and improve the lives of the people at risk in its community. Assurance of safeguarding processes is provided through participation in the annual audits conducted under Section 11 of the Children Act 2004, Working Together to Safeguard Children 2023, and contributing to the formation of the safeguarding boards annual reports required under the Care Act 2014. Further assurance is provided through participation in the National Fire Chiefs Council (NFCC) safeguarding groups and alignment with national guidance on safeguarding processes developed by the NFCC and through demonstrating compliance with the Safeguarding Fire Standard.

Where safeguarding needs are identified, referrals are made in line with the safeguarding procedure. As further exemplified in Working Together to Safeguard Children 2023, escalation is used where an agency response is not in line with service expectations. Complex cases and those at heightened risk of fire through self-neglect or threat of arson are supported through interaction between relevant agencies and the provision of an enhanced level of safety equipment.

As part of our 2025/26 Annual Plan, the Service has completed a comprehensive evaluation of progress arising from the external Safeguarding Peer Review undertaken on 25–26 February 2025. The review assessed safeguarding governance, capacity, assurance and operational practice, providing an independent assessment of current arrangements and identifying opportunities for further improvement. Following the publication of the Peer Review Report in April 2025, all actions identified through the review have been completed and embedded into business-as-usual arrangements, strengthening safeguarding oversight, assurance and operational practice across the Service.

Through this peer-led process, we have been able to test our current arrangements against recognised good practice, learn from sector expertise, and identify opportunities to further improve the quality of safeguarding across our Service.

The Service participates in single agency and thematic Safeguarding Adult Reviews and Domestic Homicide Reviews as required by the Care Act 2014 and the Domestic Violence, Crime and Victims Act 2004, ensuring multi-agency learning is acted upon.

In line with the Prevent Duty introduced under the Counter-Terrorism and Security Act 2015, the Service also has representation on the Prevent Board working in partnership to safeguard people and the community from the threat of terrorism and radicalisation, disseminating the information shared in the annual Counter Terrorism Local Profile to appropriate staff groups.

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

Authority Constitutional Documents. The Authority's Standing Orders define the roles and responsibilities of the Authority, Committees, Members and Officers and the protocols to be followed. The respective roles and responsibilities for members and officers are set out in the Combination Order (the statutory instrument that formed the Authority in 1997). Members of the Authority are also members of either Buckinghamshire Council or Milton Keynes City Council. Some members may also be members of other agencies with which we may be working. Members are reminded of their responsibility to declare interests at each meeting. There is a scheme of delegation from the Authority to the Chief Fire Officer and statutory officers. The Chief Fire Officer is also the Chief Executive of the Authority.

There are two ordinary committees of the Authority: the Executive Committee, and the Overview and Audit Committee.

Member Development. New members appointed onto the Authority are given an induction welcome pack, which includes information on the Service's promise, values and behaviours, Members' Allowances, Code of Conduct, Protocol on Member and Officer Relations, principal officers and a general overview of the Service. There were six new Members appointed onto the Authority during 25/26 (two of whom had served on the Authority some years previously) and the Authority appointed a new Chair, Vice Chair and Lead Members. Members have a training and development programme with regular workshops and a dedicated Member Support Officer. All Members were invited to an induction presentation which was held on Teams before the Annual Meeting. Members were also invited to visit Thames Valley Fire Control and the Safety Centre in Milton Keynes. There were four Extraordinary Meetings of the Authority held, in addition to the usual meeting schedule. The Chairman attended the Local Government Association (LGA) Annual Fire Conference and was a member of the LGA Fire Commission

The People Strategy was approved and endorsed by the Authority as part of our CRMP 2025-30. Enabler 1 is An inclusive, Healthy and Engaged Workforce -People Strategy and its goal is to optimise the contribution and wellbeing of all staff. The key aims within the people strategy are: Strive for a more diverse and engaged workforce; Ensure all staff can access wellbeing support easily throughout their career and know how and where to obtain it; Ensure all staff are appropriately trained to fulfil their role and are committed to creating and maintaining a thriving culture.

Senior leaders are role models for our core values and behaviours and possess the right skills and capacity to manage change. Clear communications and ease of access are in place for fair and transparent succession and promotional processes.

Empower our leaders, with training and support, to performance manage

The Thrive Leadership Programme was piloted, following detailed analysis and feedback which identified gaps in leadership development. The programme is designed to build leaders' confidence and capability to get the best from their teams. It is aligned to the Authority's four core behaviours and embeds a self-reflective, curious and coaching mindset to strengthen performance management in ourselves and others.

Rolling out Thrive Service wide to remaining line managers as a mandatory requirement (and others as optional) provides a consistent, evidence based approach to leadership development that directly addresses HMICFRS feedback, People Survey priorities, and cultural risks. It represents a credible, scalable intervention to strengthen leadership capability, improve performance management confidence, and embed a coaching led leadership culture across the Service.

Embed our talent management programme

The staff development pathway, together with the leadership and behavioural framework, is now fully embedded across the Authority. This has been achieved through a comprehensive programme of initiatives, including:

- A dedicated intranet hub designed for clear and intuitive navigation
- A consistent cascade of key messages and expectations through leadership events at all levels
- A programme of staff development workshops, including the inaugural Women's Network Development Day
- Targeted support sessions and coaching to reinforce learning and embed best practice

The most recent Assessment Development Centre, attended by both support and operational colleagues, achieved a 100% success rate. Notably, three delegates scored above 90%, securing access to the High Potential Development Programme. This demonstrates the strength of the development pathway and the extent to which it is now understood and embedded.

Our innovative practice has also been shared with the NFCC and other services, both in response to direct requests and through NFCC recommendation, contributing to wider sector learning and improvement.

Develop our coaching and mentoring programme

To support a more people-centred culture of communication and development, we launched an official mentoring programme in November 2025 and introduced coaching interventions through the Thrive Programme (outlined above).

Mentoring: This programme supports confidential, longer-term mentoring relationships in an official capacity. Since work commenced in November 2025, individuals have been identified and a mentoring pool established. Training ran from January to March 2026, resulting in a bank of 26 trained mentors. Eight mentoring relationships were established within the first eight weeks of the programme being available, and early feedback from both mentors and mentees has been positive.

Coaching: Our approach to coaching has been foundational and deliberately inclusive. Coaching is embedded as a core skill within our Thrive Programme, which will be rolled out Service-wide to all leaders, covering key skills such as presence, active listening and curiosity to support behaviour change. As part of Module 2, the coaching skills session has consistently been one of the highest-rated elements of the pilot programme, alongside Insights Discovery.

The inclusion of coaching skills was welcomed, with 84% of participants indicating it should 'definitely' or 'probably' be an important part of the programme. Provision of coaching within the Service was also viewed as important by 89% of those attending the pilot Thrive Programme.

Female coaching: Since July 2025, we have offered ad hoc specialist confidence and impact coaching for women within the Service, and 60% of those coached have achieved promotion in that period. This success highlights the value of specialist, meaningful support for women in the fire and rescue service, and the offer will continue through 2026 and 2027 where required.

Succession planning. Regular systematic and rigorous Strategic Workforce and Succession Planning processes are in place, which incorporate current workforce planning requirements and horizon scanning of likely future external and internal challenges. Outcomes from these processes are subsequently translated into timely interventions to ensure the Authority continues to meet workforce capacity requirements and build capability. In addition, it provides opportunity to refresh the workforce through the identification of people; internal and where required external to fill identified key positions.

Health and wellbeing. The Service continues to promote the value of health and wellbeing with employees throughout all roles and committed to establishing a positive health and wellbeing culture within the workplace, which include promoting awareness and understanding of wellbeing, implementing effective and fair processes, and instilling positive behaviour by all. Support for employees includes access to Occupational Health, an employee assistance programme, Welfare Officer, mental health first aiders, trauma support debriefers, professional supervision (for identified roles), a confidential reporting line. National campaigns are supported and communicated to employees throughout the year via a variety of mediums, such as the Intranet, posters, posts on social media. On a regular basis education and training is provided to new employees and supervisory managers on key topics such as wellbeing, attendance management, occupational health, trauma support. In addition, the Service continues to work closely with The Fire Fighters Charity as the help and support the health and wellbeing of past and present UK fire service employees.

The service is reviewing and strengthening its health and wellbeing proposition, with a Private Medical Insurance (PMI) options paper approved in March 2026 and due for imminent roll-out. We have also refreshed our Mental Health First Aid capability, completing refresher training in January 2026 to ensure continued confidence and consistency of support across the Service. This workstream links closely with the reward and recognition project (due for completion in July 2026) to ensure our overall employment offer is joined-up, and it will also align with the planned People Directorate restructure in 2026, with welfare and wellbeing remaining within scope as part of those changes.

Training Needs Analysis. Workforce and succession planning processes are in place with outcomes from these processes being translated into timely interventions to ensure the Authority continues to meet workforce capacity requirements and build capability. The Service's Training Needs Analysis (TNA) collates staff training requirements annually and is monitored quarterly by the People

Delivery Group (mentioned above). The TNA is translated into prioritised learning programmes, submitted by department managers, and scrutinised to ensure alignment with business priorities, business continuity succession plans and approved budgets.

Apprenticeships: The Authority continues to demonstrate efficiencies through the use of apprenticeships and utilising the government levy. Due to being effective in fully utilising the levy, the Service is now benefiting from co-funding arrangements with the department of education, where they fund 95% of the apprenticeship cost and the organisation funds the other 5%. This offers training in various departments for new starters such as Firefighters and IT alongside upskilling existing staff.

The Service secured a transfer of apprenticeship levy from Milton Keynes Council to fund cohort 13 of our firefighter apprentices. this allows us to continue to build on the success of our Firefighter Apprenticeship Programme, offering career opportunities and providing our pivotal service to the community – keeping them safer.

Fire Service College. The current contract the Service has with the Fire Service College (the FSC), commenced in June 2022 and will continue until the end of May 2025. The Service has taken the option to extend this contract from 1 June 2025 to 31 May 2027 with an updated version. A feature of the extension is that our instructors can take the lead and run Service Fire Fighter Development Programmes and claim the days back as working for the FSC. This ensures that our instructors are kept up to date with best practice within other fire and rescue services, rather than becoming insular.

The FSC facilities are used to assess and maintain the competence of operational staff for Breathing Apparatus and 'Incident Command (IC) Level 1 and to deliver training on fire behaviour and road traffic collisions.

Refresher training and assessment for Incident Command Levels 2 and 3 is also covered in the arrangement with the FSC. This covers Station and Group Commanders.

The facilities at the FSC enable large scale exercises to be run which helps us to test operational capability under the Joint Emergency Services Interoperability Principles (JESIP), further developing relationships with partner agencies, such as South Central Ambulance Service and Thames Valley Police, who are keen to remain involved in these exercises.

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

Managing Data. The Authority has a data management framework which includes a programme of auditing the quality and accuracy of data used in decision making and performance monitoring; a training programme; and procedures for identifying personal and other sensitive information, assessing the impact of systems, processes and procedures, and for sharing information with other agencies and members of the public. The CRMP Performance Board reviewed and challenged performance against targets and objectives.

The Authority uses encrypted email for the transmission of information outside of its Virtual Private Network (VPN) and has resilient back-up arrangements to assist in compliance and accountability to the confidentiality, integrity and availability of information.

Overview & Audit Committee. This committee reviews arrangements for identifying and managing the Authority's business risks and the approval or recommendation of policies in respect of the Authority's governance framework.

Chief Finance Officer. The Director of Finance & Assets ensures the sound administration of the financial affairs of the Authority, as required by the statutory duties associated with section 112 of the Local Government Finance Act 1988 and the Accounts and Audit Regulations 2015. The Chief Financial Officer is required to adhere to professional and ethical standards set by CIPFA.

Risk Management Strategy. This ensures that the Authority identifies strategic risks and applies the most cost-effective control mechanisms to manage those risks and reduce impact on the service provided to the public. The Authority's Risk Management Policy and Guidance is reviewed and approved by the Executive Committee.

Business Continuity Management. This is to ensure the Authority is resilient to interruptions which have the potential to adversely affect the delivery of core functions. The Authority's business continuity management processes include specific guidance for the management of pandemics.

Governance Structure. All material business decisions are taken by the Chief Fire Officer in consultation with the Strategic Leadership Board (SLB) or by Members. Papers submitted for decision-making purposes must be referred to the Chief Finance Officer and the Monitoring Officer for financial and legal scrutiny prior to any decision being taken. The Chief Finance Officer, supported by the Chief Fire Officer leads the promotion and delivery of good financial management so that public money is safeguarded and used appropriately, economically, efficiently and effectively. This is achieved by a finance team that is suitably resourced, professionally

qualified and suitably experienced. The Chief Finance Officer meets regularly with the Lead Member responsible for Finance, as well as with the leaders of the political groups represented on the Authority. As stated above a review of the governance structure was undertaken and implemented.

Pay Policy Statement. This is reviewed at least annually (most recently approved by the Authority in February 2026) setting 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.

Gender Pay Gap Reporting**.** This is reported annually to the Authority's Executive Committee (most recently approved in March 2026). The Authority publishes six pieces of prescribed data about the pay and bonuses of male and female workers within the organisation. The report is published annually on the https://gender-pay-gap.service.gov.uk website as well as the Authority's website. An ethnicity pay gap was also included within this report.

Transparency Information. Data is published on the website in accordance with the Local Government Transparency Code (latest version published February 2015) to promote openness and accountability through reporting on local decision making, public spending and democratic processes.

Agendas, minutes and decisions. These are published on the website and include the rationale and considerations on which decisions are based.

Internal Audit. Buckinghamshire Council Internal Audit service provides the internal audit function for the Authority and reports to the Overview & Audit Committee. Regulation 5 of the Accounts and Audit Regulations 2015 states that the Authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance. Proper internal audit practices are defined in the Public Sector Internal Audit Standards 2017. The Chief Internal Auditor provides this opinion in an annual report on the System of Internal Control, which is used to inform the Authority's Annual Governance Statement.

External Audit. Since 1 April 2024 this function is provided by KPMG. External auditors provide an opinion on whether the financial statements of the Authority give a true and fair view of the financial position and of the income and expenditure for the year. They also provide a conclusion on the Authority's arrangements to secure economy, efficiency and effectiveness, as well as reporting to the National Audit Office on the Authority's Whole of Government Accounts return.

His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS). HMICFRS published the Buckinghamshire Fire and Rescue Service 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. The report was noted at the Extraordinary Fire Authority meeting on 24 October 2023. All of the causes of concern were closed by the end of 2024/25.

During 2025/26 we have worked on delivering the areas for improvement the HMICFRS identified alongside our annual plan. Progress has been reviewed through our internal governance with final sign off at the HMICFRS improvement board chaired by the Chief Fire Officer.

We were inspected again in quarter 4 of 2025-26. The 2025–27 inspection programme includes several updates. HMICFRS has streamlined its approach by reducing the diagnostic areas from 11 to 10 combining the efficiency questions. This round also places a stronger emphasis on leadership at all levels, introduces greater scrutiny of values, culture and misconduct, and adds a new focus on how a Fire and Rescue Authority's governance, oversight and scrutiny affects the service. HMICFRS also looked more closely at how services support community resilience, including working effectively with local communities to prevent fires.

Statement of Assurance**.** This provides staff, partners and local communities with an assurance that the Authority is doing everything it can to keep them safe and that it is providing value for money.

Review of effectiveness Buckinghamshire and Milton Keynes Fire Authority has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. Our review of effectiveness is informed by the work of the officers within the Authority who have responsibility for the development and maintenance of the governance environment.

In addition, the Chief Internal Auditor's annual report, comments made by the external auditors (KPMG), the Operational Assessment, other review agencies and inspectorates (referred to earlier) and the Overview and Audit Committee are all sources providing scrutiny and recommendations on which we have drawn to compile the action plan set out in Appendix B.

It is a management responsibility to develop and maintain the internal control framework and to ensure compliance. It is the responsibility of Internal Audit to form an independent opinion on the adequacy of the system of internal control.

This opinion should be used as a key strand of the assurance framework which management use to develop their Annual Governance Statement.

The role of the internal audit service is to provide management with an objective assessment of whether systems and controls are working properly. It is a key part of the Authority's internal control system because it measures and evaluates the adequacy and effectiveness of other controls 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.

This is presented as the Chief Internal Auditor's opinion:

'The results of the audit work undertaken, when combined with our experience, the cumulative knowledge gained through our ongoing liaison with officers, knowledge of previous years' performance, and the current climate in which the Authority is operating, form the basis for the overall opinion. As such, the Chief Auditor can provide ***Reasonable Assurance*** *that Buckinghamshire & Milton Keynes Fire Authority had in place an adequate and effective framework of governance, risk management and internal control for the period between 1 April 2025 and 31 March 2026.'*

July 2026

Forward Look: Governance Challenges, Risks and Priorities

In line with the CIPFA/SOLACE May 2025 Addendum, we have considered how our governance arrangements will need to evolve in light of issues identified and monitored during 2025/26 and to support delivery of the Community Risk Management Plan 2025-2030 and Annual Delivery Plan 2025/26.

While our governance arrangements are assessed as operating with reasonable effectiveness, a number of strategic challenges and emerging risks will require sustained attention over the medium term.

Sustaining Improvement Following HMICFRS Inspection

During Q4 of 2025-26, HMICFRS inspected the Service. The outcome report from this inspection, due in mid Q2 2026-27, will highlight any areas for improvement and potentially any causes for concern. We will need to schedule any resulting action plans into our planning arrangements, and they may affect our priorities and delivery of our Annual Plan.

Financial Resilience and Resource Sustainability

We continue to face financial pressures arising from inflation, pay and pension costs, and wider public sector funding constraints. Our governance arrangements will continue to focus on:

- alignment between the Medium Term Financial Plan and the CRMP
- prioritisation of resources based on risk and community outcomes
- maintaining strong financial oversight and challenge

Workforce Capacity, Culture and Leadership

The delivery of our objectives depends on maintaining a capable, diverse and resilient workforce. Our governance priorities include:

- embedding the People Strategy and Staff Development Pathway
- ensuring effective succession planning and leadership development
- continuing to strengthen organisational culture, including equality, diversity and inclusion, behaviours and ethical standards

Climate Change and Environmental Governance

We have established a Sustainability Framework. Our future governance arrangements will focus on:

- embedding climate considerations into decision-making
- strengthening oversight of environmental performance
- improving transparency of reporting on climate-related risks and actions

Data, Digital and Information Governance

As reliance on data and digital systems increases, our governance arrangements will continue to ensure:

- compliance with data protection and information governance requirements

- robust cyber security and resilience arrangements
- effective use of data to support evidence-based decision-making

Partnership and Collaboration Governance

We operate within a complex partnership landscape. Our governance priorities include:

- ensuring clarity of accountability within collaborative arrangements
- managing risks associated with partnership delivery
- demonstrating value for money and effectiveness

Strengthening the Assurance Framework

In response to the 2025 Addendum, we will continue to strengthen our governance assurance framework through:

- improved integration and evaluation of assurance sources
- further development of the corporate risk management framework
- clearer identification and reporting of significant governance issues
- continued alignment of the AGS with best practice

We recognise that good governance is a continuous process of review, learning and improvement. The actions set out in Appendix B, together with the priorities identified above, will support the continued strengthening of our governance arrangements in the years ahead.

Conclusion

Consistent with the overall governance opinion set out above, and as a result of the extensive work we have undertaken to review internal structures, clarify roles and responsibilities, and introduce new systems and processes, working together with the Chief Internal Auditor, the External Auditors and our own Overview and Audit Committee, we have a plan (see Appendix B) in place to address the weaknesses identified and ensure continuous improvement of our governance system. Appendix A sets out progress against the delivery of the 24/25 Annual Governance Statement action plan.

Further to the Chief Internal Auditor's comments, we propose over the coming year to take steps set out in Appendix B to address the above matters to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation and operation as part of our next annual review.

Signed …… Date …….

Cllr Llew Monger - Chairman of the Buckinghamshire & Milton Keynes Fire Authority

Signed …….. Date …….

Louise Harrison – Chief Executive and Chief Fire Officer of the Buckinghamshire & Milton Keynes Fire Authority

Appendix A

Significant Governance Issues identified to be addressed in 2025/26

	Issue	Action Plan (as per 2024/25 Statement – Appendix B)	Lead Officer	RAG Status	Comments	Target Date
1.	An Internal Audit of Risk Management and Business Continuity Planning undertaken in 22/23 identified a number of issues and, in particular, was only able to offer limited assurance in relation to Business Continuity testing. **(Carried over from 23/24)**	An exploratory testing programme, targeting those functions considered most at risk, will be developed and piloted during 23/24. Also, the options and associated costs and resources required to develop, implement, and sustain a fully recordable business continuity testing and exercising programme will be investigated during 23/24. The full audit findings, recommendations and management action plan can be viewed here: https://bucksfire.gov.uk/wp-content/uploads/2024/03/3overview-and-audit-committee-meeting-15-march-2023-item-7b-internal-audit-final-audit-reports.pdf (**Carried over from 23/24)**	Risk & Business Continuity Manager	Green	A further audit was completed in 2025/26. The final report showed a Reasonable opinion with six findings raised: three high, two medium and one low priority. The full report can be found here: (Public Pack)Agenda Document for BMKFA Overview & Audit Committee, 05/11/2025 14:00 5 of the findings have been completed This action is now complete	31 March 2026

2.	Review of Authority/Committee reporting and decision making	To evaluate the governance structures and processes within the Authority and to recommend any changes for enhancement.	Director of Legal and Governance	Red	Evidence has been collated however no recommendations have been presented to the Authority	31 March 2026
3.	Review of the format of the Annual Governance Statement	Review and refresh the format for the 2025-26 Annual Governance Statement to align with Delivering Good Governance in Local Government: addendum published May 2025	Director of Legal and Governance	Green	Complete	31 March 2026

Appendix B

Significant Governance Issues to be addressed in 2026/27

	Issue	Action Plan	Lead Officer	Target Date
1.	Member engagement	Establish a member advisory panel for the On-Call Improvement Programme to enable early engagement with members on key areas of focus for the future direction of the On-Call as part of the Service response model.	ACFO	Q2 2026/2027
2.	Public engagement	Implement the objective within the Engagement and Events Framework to establish a Community Insight Panel, providing a structured and coordinated approach to gathering and using community insight to inform organisational priorities, service planning and decision-making.	Head of Communications & Marketing	Q3 2026/2027
3.	Local code	To prepare, adopt, and publish a Local Code of Governance to allow the annual review via the AGS to be more concise by focusing on the effectiveness of the Local Code and areas to be addressed.	Director of Legal and Governance	31 March 2027
4.	Partnership and Collaboration	Undertake a review of all strategic partnerships and collaborations, update the Partnership Register, and introduce value-for-money assessments for high-risk partnerships and collaborations.	Director of Finance and Assets	31 March 2027

5.	Audit committee composition[1]	Ensure the measures are put in place to enable compliance with the requirements once an implementation date for the regulations is known.	Director of Legal and Governance	31 March 2027

[1] The Local Audit and Accountability Act 2024 has been amended by the English Devolution and Community Empowerment Act 2026 to give the Secretary of State the power to make regulations requiring ensure that 'at least one member of an audit committee is an independent person'

Delivering good governance in local government: framework

Addendum, covering the annual review of governance and the annual governance statement

Approved by
Public Financial Management Board, CIPFA
Policy Board, Solace

May 2025

For application to annual governance statements for 2025/26 onwards

The **Chartered Institute of Public Finance and Accountancy** (CIPFA) is the professional body for people in public finance. Our 14,000 members work throughout the public services, in national audit agencies, major accountancy firms and other bodies where public money needs to be effectively and efficiently managed. As the world's only professional accountancy body to specialise in public services, CIPFA's qualifications are the foundation for a career in public finance. We also champion high performance in public services, translating our experience and insight into clear advice and practical services. Globally, CIPFA leads the way in public finance by standing up for sound public financial management and good governance.

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Delivering good governance in local government: framework

Addendum, covering the annual review of governance and the annual governance statement

Approved by
Public Financial Management Board, CIPFA
Policy Board, Solace

May 2025

For application to annual governance statements for 2025/26 onwards

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Applicability and status of the addendum

Local authorities are accountable to the public and other stakeholders for ensuring they have a sound system of governance. They are required to prepare and publish an annual governance statement (AGS) in accordance with statutory regulations of the appropriate national government[1].

The statement should be consistent with the principles of good governance set out in Delivering Good Governance in Local Government: Framework (Governance Framework) (CIPFA and Solace, 2016). The statement includes the result of a review of the effectiveness of its system of internal control and provides assurance on whether the authority's governance arrangements are fit for purpose.

This addendum is the first update of the guidance since 2016 and replaces chapter 7 of the Framework publication. The 2016 publication and the seven principles of good governance remain unchanged.

Authorities should ensure that the AGS for 2025/26 onwards complies with this guidance, and they are encouraged to consider it for 2024/25.

The guidance applies to all principal local government bodies[2], including:

- county councils
- district, borough and city councils
- metropolitan and unitary councils
- the Greater London Authority and functional bodies
- combined authorities, combined county authorities, city regions, devolved structures
- Scottish councils and other local government bodies under section 106 of the Local Government (Scotland) Act 1973
- the City of London Corporation
- fire authorities in England and Wales
- police and crime commissioners, and police, fire and crime commissioners
- chief constables in England and Wales
- national park authorities
- passenger transport executives
- corporate joint committees (Wales)

1. The Accounts and Audit Regulations 2015, the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015, the Local Authority Accounts (Scotland) Regulations 2014 and the Accounts and Audit (Wales) Regulations 2014.
2. The appropriate regulations define the relevant authorities.

Audience

The addendum is important for elected representatives, senior management and all those involved in the annual review of governance and preparation of an annual governance statement (AGS). It is also relevant for the internal auditors and external auditors of the authority.

Key roles	Responsibilities
Elected representatives, including councillors and fire authority members Police and crime commissioners (PCC) Chief constables	Overall responsibility for the governance of the local authority and for the fulfilment of accountabilities to the public and stakeholders. Approval of the governance arrangements of the authority, either directly or through delegations, including the Constitution and local code of governance. In a local authority the AGS must be approved by a body charged with governance (full council) or delegated to an appropriate committee, such as an audit committee. The AGS must then be signed by a leading member, alongside the chief executive. (In Scotland the leader of the council must sign the AGS.) In policing, the appropriate corporation sole (PCC and chief constable) must approve and sign the AGS. Following publication, elected representatives have oversight of and accountability for agreed actions to improve governance.
Chief executive (head of paid service), chief financial officer (section 151 or section 95, section 112 (fire) or section 73 officer (combined authority) as appropriate) and monitoring officer	Statutory officers with specific governance responsibilities. Typically, the annual review and preparation of the AGS is overseen by one of them. The chief executive must sign the AGS.
Other senior management	Responsible with the statutory officers to put in place the appropriate arrangements for governance and providing assurance on its effectiveness in their service areas.
Other officers with governance roles	Co-ordination of the annual review and drafting of the AGS in support of the statutory officers and other governance leadership responsibilities.
Head of internal audit	Provides an annual conclusion on governance, risk management and internal control as part of internal audit standards, which informs the review. Provides additional assurance to senior management and elected representatives on the adequacy of the review of effectiveness. To avoid impairments to professional independence, the Head of Internal Audit should not draft the AGS. Where the HIA drafts the AGS, this should be identified as a role beyond internal auditing. Under auditing standards, it must be included in the audit charter and safeguards agreed, such as alternative processes to gain assurance.

Introduction

The last few years have tested the governance of many authorities. Pressures on financial resources, innovative approaches to the delivery of services and increased commercialisation, as well as the COVID-19 pandemic, have meant those charged with governance and leadership teams have had to make difficult decisions. The quality of governance arrangements is of paramount importance to enable authorities to make decisions with high-quality information, and with a good understanding of risk. Robust and trusted decisions are built from engagement with communities and stakeholders and with a focus on the public interest. In addition, they need confidence that their governance supports the effective implementation of those decisions, and that they have sufficient assurance to inform their understanding. Ensuring adequate capacity, capability and leadership are fundamental, together with a focus on longer-term planning rather than short-term fixes. In short, all seven principles of the Governance Framework must be fit-for-purpose.

Delivering Good Governance in Local Government (CIPFA and Solace, 2016)

Unfortunately, governance has not been fit for purpose in all authorities. The governance reviews following Section 114 reports and reports in the public interest, or other interventions, have highlighted governance weaknesses as well financial concerns. Although not present in every case, the following have been noted:

- a culture that allows for widespread failure to follow due process, the constitution, and codes of conduct,
- leadership that has lost sight of an authority's role and function as a leader of place and provider or enabler of services,
- poor understanding of risk or inadequate management of risks,
- weaknesses in internal controls,
- weak oversight and challenge from those charged with governance,
- dysfunctional relationships between senior officers and members,
- reduced capacity and/or capability in critical areas,
- poor data quality or flawed information used in decision making,
- limited oversight of arm's length arrangements such as trading companies and joint ventures through a failure to put in place appropriate governance, risk and control arrangements,
- a lack of self-assessment and commitment to continuous improvement,
- a lack of transparency and/or openness to external challenge.

Some authorities have not demonstrated an awareness of where their governance is not fit for purpose. When authorities are unable or unwilling to recognise and acknowledge weaknesses, accountability to the public is not fulfilled. Some authorities have failed to take the early action that might have minimised or avoided more serious service or financial problems.

Purpose

It is in this context that this update to the Delivering Good Governance in Local Government: Framework (CIPFA and Solace) should be adopted. It provides the opportunity for all those with a responsibility for good governance to reconnect with the principles they and their organisation should be striving to meet. Preparing an AGS is an opportunity to undertake a rigorous annual assessment of governance and consider whether it truly is fit for purpose. The review should take into account not just current demands but also anticipated challenges. The unexpected can and will happen, and authorities cannot be ready to meet every eventuality, but each organisation should have sufficient resilience to flex and adapt.

In the years ahead authorities must continue to meet significant challenges, for example:

- service and financial pressures in areas such as social care and housing,
- economic events impacting on funding and income generation,
- new legislation,
- devolution or structural change, including local government reorganisation,
- climate change and net zero,
- use of artificial intelligence in the authority's systems and processes.

Meeting these challenges is necessary to maintain the trust of the public in the authority. This means local authorities must be resilient and sustainable in their governance.

THE REVIEW OF GOVERNANCE

Authorities should review the effectiveness of their governance each year, to fulfil the requirements of both the regulations applicable to their authority and the Code of Practice on Local Authority Accounting in the United Kingdom.

The benchmark against which the review should be undertaken is the seven principles of good governance, as set out in the Governance Framework.

This guidance covers the following:

- description of an authority's governance arrangements in the local code of governance,
- conducting the annual review,
- content of the annual governance statement,
- publication and accountability.

The local code of governance

CIPFA and Solace recommend that authorities adopt a local code of governance which sets out their governance arrangements, showing how governance principles are put into practice at their authority. The code should:

- clearly align to the principles in Delivering Good Governance in Local Government: Framework,
- take account of the best value statutory guidance or other statutory requirements of the appropriate national government[3],
- be up-to-date and reviewed regularly to ensure it takes account of changes in the authority and its environment,
- identify what arrangements the authority has put in place to achieve each principle, so it is specific to the authority,
- include values and behaviours as well as processes, as these influence the authority's culture,
- include how the code is reviewed and updated.

Where an authority does not have a local code, the annual review will need to first identify the arrangements it has put in place to meet the governance principles. This information should be to hand from earlier annual reviews, even when a local code has not been formally approved.

Core arrangements for the local code

The local code, or other description of governance arrangements, should include details of your arrangements that address areas that are core to good governance. These arrangements are essential for a corporate culture focused on achieving objectives, managing risk and fulfilling stewardship and statutory responsibilities, including best value. A more comprehensive code will provide stronger evidence of your authority's alignment to good governance principles, and CIPFA and Solace would recommend this approach. The annual governance statement will need to provide assurance that the following core arrangements are in place and operating effectively.

3. For England: Best value standards and intervention: a statutory guide for best value authorities (May 2024) For Scotland: Best Value: revised statutory guidance 2020 (March 2020) For Wales: Part 6 Local Government and Elections (Wales) Act 2021 and part 2 s13 Well-being of Future Generations (Wales) Act 2015 For Northern Ireland Part 12 Local Government Act (Northern Ireland) 2014 Performance Improvement.

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

- Arrangements to ensure ethical conduct for both members and officers, including codes of conduct, management of conflicts of interest, declarations of gift and hospitality, training and evaluation. Where appropriate, include how codes of ethics for the sector are implemented and supported. Sector requirements include the Code of Practice for Ethical Policing and the Police Code of Ethics, and the Core Code of Ethics for Fire and Rescue Services – England.
- Arrangements covering the ethical behaviour of external service providers.
- Arrangements to support whistleblowing.
- How compliance with laws and regulations and internal policies and procedures is ensured and arrangements to ensure expenditure is lawful.
- How breaches of ethical arrangements, laws, regulations and procedures are addressed and learning adopted.
- How all those in governance roles and senior managers demonstrate their leadership of an ethical culture.

Principle B: Ensuring openness and comprehensive stakeholder engagement

- How the authority ensures that decisions are made in the public interest and the rationale for decisions is recorded.
- How the authority achieves expected standards of openness and transparency, including a culture of internal challenge and self-assessment.
- The arrangements for consultation and engagement with citizens, service users and stakeholders and how these inform decision-making.
- The ways in which the authority communicates with the community and stakeholders.

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

- How the authority establishes its vision, target outcomes, and associated long-term plans to deliver sustainable outcomes.
- Its decision-making arrangements and how it ensures consideration and demonstration of value for money and best value.
- Arrangements to achieve fair access to services.
- The authority's strategic approach to commissioning across the entity and its partnerships and collaborations.

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

- The arrangements for medium and short-term service planning, supported by projects and programmes, to ensure alignment to the vision and objectives.
- How budgets and resource strategies align to the delivery of objectives.
- How the authority uses self-assessment and continuous improvement to achieve value for money.

- The authority's performance management arrangements to ensure continued alignment to its objectives.
- Arrangements for the achievement of social value in commissioning, procurement and contracting.

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

- Member and officer protocols and clarity over roles and responsibilities, including schemes of delegation.
- Application of the Code of Practice on Good Governance for Local Authority Statutory Officers.
- How financial management roles align with:
  - CIPFA Financial Management Code (FM Code)
  - CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2015), The Role of the CFO in Combined Authorities (2024) or The Role of Chief Financial Officers in Policing (2021), as appropriate.
- The arrangements in place for the discharge of the monitoring officer function.
- The arrangements in place for the discharge of the head of paid service function.
- Induction and development programmes to meet the needs of members and senior officers in relation to their strategic roles.
- Workforce planning and organisational development.
- Arrangements for learning and development, and health and wellbeing.

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

- Risk management policy, strategy and arrangements for review.
- How financial management arrangements align with the Financial Management Code.
- Internal control arrangements including:
  - Cyber, AI and information security arrangements
  - information governance
  - asset management
  - procurement and contract management.
- Assurance frameworks across the three lines. The framework should set out how the leadership team obtains its assurance, including from management, risk and compliance arrangements, and internal audit.
- Internal audit arrangements in conformance with the Global Internal Audit Standards in the UK public sector(GIAS and the Application Note) and the CIPFA Code of Practice on the Governance of Internal Audit.
- Arrangements for formal overview and scrutiny (as applicable).
- Facilitation of internal and external challenge.

- Undertaking the core functions of an audit committee, as identified in Audit Committees: Practical Guidance for Local Authorities and Police (CIPFA, 2022).
- Counter fraud and anti-corruption developed and maintained in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014).
- Governance, risk and control arrangements across companies, partnerships, collaborations and arm's length bodies.
- Internal governance and assurance standard (fire services only).

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

- Arrangements for the timely response and support to the work of external audit, internal audit and other inspection or regulatory action.
- Approach to welcoming external challenge and implementing recommendations.
- How learning and improvement are actioned.
- How transparency and accountability are maintained across collaborations and arm's length bodies, such as trading companies and joint ventures.
- Accountability to the public and stakeholders is supported by clear assurance and ensures core areas are covered to enable better accountability in practice.

The local code should be a public document or webpage, easily identifiable on the authority's website. It should be a useful reference for both officers, elected representatives and the public to understand how governance works and the authority's commitment to good governance.

Within the local government sector there will be aspects specific to some bodies but not all, for example the operation of the Force Management Statement and the Code of Ethics in police bodies.

While the preparation of a local code is strongly recommended, it is not a requirement of the regulations. Where an authority does not publish a local code, it will need to explain the elements set out above in its AGS.

Conducting the annual review

The annual review is a requirement of the regulations of the national governments. It is an opportunity to take stock of governance, ensuring that the published AGS and associated improvement actions are based on robust evidence. Authorities should establish processes to gather assurance throughout the year, and not only at the year-end.

Scope of the annual review

- Authorities should assess how effectively their arrangements meet the principles of good governance **in practice**. The identification of those arrangements in the local code facilitates the review.
- The review should consider if and how its governance arrangements support the achievement of the authority's purpose and objectives – its outcomes.
- The review should consider whether the authority's governance arrangements, including all the core arrangements listed above, are operating effectively. It should identify any areas for improvement.

Gaining assurance for the annual review

- Authorities should approach the review in a way that will provide the required assurance in an efficient and effective manner. Each authority will have existing sources of assurance that make up its assurance framework to support the review:
  - the head of internal audit's annual conclusion on governance, risk management and internal control,
  - assurances from the statutory officers and other senior managers,
  - assurance from members, for example annual reports from committee chairs,
  - performance and data reports that demonstrate how well the authority has met its objectives and managed its resources; benchmarking data may help the assessment,
  - evidence of the management of risks from the risk management framework,
  - accreditations or independent assessments against control frameworks or standards such as ISO27001, and the NCSC Cyber Assessment Framework,
  - self-assessments against best practice guidance that underpin the core arrangements, such as the Code of Practice on Good Governance for Local Authority Statutory Officers or the Financial Management Code,
  - best value self-assessments or performance review assessments (using guidance applicable for the authority),
  - the findings of external assessments, from external audit, inspectorates, other regulators, peer reviews and any other commissioned reviews,
  - outcomes from relevant stakeholder engagement exercises,
  - force management statements (police forces only),
  - annual statement of assurance and self-assessment against the Internal Governance and Assurance Standard (fire services in England only).
- The review should include a range of perspectives. The authority's assurance framework should provide different sources of assurance across the three lines: management (first line), risk and compliance functions (second line) and internal audit (third line). It should also engage both senior managers and elected members to ensure wider engagement and ownership.
- Where the assurance framework does not provide sufficient assurance across all the governance principles, apply a risk-based approach to target where further work is required.

The review should consider the financial year to which the AGS relates. The regulations require the AGS to follow the same timetable as the financial statements and it relates to the same financial year. As well as looking backwards, the review must also look ahead to the risks and challenges the authority is facing.

Evaluating the results of the annual review

- The review should be an open and honest assessment. By testing and challenging its own governance arrangements, the authority will gain more robust assurance and add value to the accountability it can deliver. For example:
  - checking consistency of understanding and interpretations across the authority,
  - testing whether assumptions are valid,
  - identifying gaps in the assurance framework,

  - stress testing/scenario planning for anticipated risks, and
  - building understanding of governance.

- As well as considering the financial year to which the AGS relates, the evaluation must also look ahead. Effectiveness means not only that the arrangements were sufficient to meet the challenges of that year, but also that the authority has built in sufficient governance resilience for the current and future years.
- Many authorities have found it helpful to have a governance group comprising key officers with key roles such as the monitoring officer, section 151 officer, head of internal audit, and lead officers for risk management lead and performance. The review should assess the evidence of effectiveness and identify weaknesses or other areas where further improvements can be made. A corporate review and ownership will support a robust conclusion on whether arrangements are fit for purpose.
- The results of the assessment should be reviewed by the leadership team and the audit committee before the final approval in accordance with the requirements of the appropriate regulations. When reviewing the AGS, the audit committee should consider the robustness of the underlying evaluation.

Content of the AGS

To be meaningful as an accountability report, the AGS should be both deep, being based on a comprehensive view of governance, and also brief to communicate the results simply and clearly. Its content must be drafted with the end users in mind, including councillors and the public. The question *who is this for?* should guide officers to ensure accessible and easily understandable language is used.

The AGS should not include extensive description of the different aspects of the authority's governance arrangements, as these should normally be available in the local code. Where the authority has not developed a local code, it will need to set out how its core arrangements meet the principles of good governance in the AGS.

The AGS should be an honest reflection of the effectiveness of the authority's governance, based on a robust, evidenced review. It should be able to provide reasonable assurance on its effectiveness. Identifying areas for improvement and taking the actions needed are signs of a healthy approach to governance. An absence of improvement actions may be a product of a weak or superficial review.

There is no standard template for the AGS as it should derive from the results of assessment. It should contain the following elements, but presentation is flexible.

This is not a rigid template and authorities can present the specified content in the way they find most suitable.

Executive summary

(A summary is an effective tool to improve communication of key messages and aid accountability.)

The summary should pull out the key messages of the AGS.

Summary of key conclusions.

An overall opinion on whether governance is fit for purpose. An authority's governance arrangements are fit for purpose when its governance arrangements, including core areas identified in this guidance, are operating effectively, and support the achievement of the authority's outcomes.

Confirm whether the overall operation of governance arrangements was fit for purpose in the year of review.

Governance outlook and commitment to ensure that governance will be fit for purpose.

Significant changes or areas of improvement the authority will be actioning in the forthcoming year.

Signatures *(as required by the regulations)*

Date of approval

Our assessment of effectiveness

A statement of how the review of effectiveness was conducted and the results, including reference to:

- whether arrangements are adequately aligned to support the authority's delivery of planned outcomes and meet its responsibilities for value for money/best value,
- whether arrangements are in place and operating effectively, to support and deliver each of the principles of good governance,
- explicit assurance that each of the core arrangements for the local code are operating effectively *(they do not need to be individually listed where they are in place and effective if they are clearly identifiable in a publicly available local code)*.
  - where any of the core arrangements are not in place, explain how your alternative arrangements achieve the same goal or include them as an area for improvement,
  - where any core or alternative arrangements are not operating effectively, include them as an area for improvement,
- the results of external assurance providers and internal audit's annual conclusion,
- an explanation of how the overall opinion has been agreed.

Where our governance needs to improve

Identify those areas of governance requiring improvement and how these are being addressed. Identify:

- where there are significant gaps in governance arrangements such as where core arrangements are not operating effectively,
- significant governance failures that occurred during the year and action taken,
- areas where governance arrangements could be easier to understand and comply with, if they are barriers to achieving the principles of good governance,
- action plans to address these in the coming year and beyond where necessary. The AGS action plan should be meaningful but brief. It would be expected that more detailed implementation plans will be used to manage and monitor progress. Include a reference to how the action plans will be monitored.

How we have improved our governance arrangements in (*insert the year*)

- How the governance issues identified in the previous year's statement have been addressed and whether further work is required.
- Any other significant steps to improve governance taken in the year.

(Note you may want to acknowledge that some improvements extend beyond the year covered by the AGS.)

Forward look on governance

An opportunity to identify where governance needs to change or develop to meet the future needs of the authority. Possible examples could be:

- establishment of new collaborative arrangements,
- new legislation requiring changes to governance structures, such as local government reorganisation,
- significant risks for the authority that will change or challenge governance in future years. (Risks should be linked to governance. There will be other risks, some of which may already be set out in the narrative report already.) This is not intended to be a complete list of all the risks on the authority's risk register.

Role of external auditors

Before final approval and publication, the AGS will be reviewed by the authority's external auditor in accordance with the Code of Audit Practice issued by the appropriate national audit body. The auditor will consider if the AGS has been prepared in accordance with the Governance Framework and is consistent with the auditor's knowledge of the authority.

Approval

The annual governance statement should be approved at a meeting of the authority or delegated committee (in Scotland, the authority or a committee with a remit including audit or governance), as required by regulations.

In policing, approval will be from the police and crime commissioner and chief constable as corporations sole.

Where approval is delegated to a committee, such as the audit committee, steps should still be taken to engage with the full authority, as the body ultimately charged with governance. For example, the AGS should be shared with all elected members together with a report from the audit committee on their review. This will help all elected representatives to have sight of the conclusions and agreed actions.

Publication

The timetable for publication is set out in regulations, with deadlines amended from time to time. The timetable is the same as that of the financial statements and in Scotland the AGS is required to be a component of the annual accounts. Where it is necessary to publish the financial statements before the completion of the audit, (for example under the backstop arrangements in England) the AGS should still be published on the website with an explanatory note, in accordance with the dates specified by regulations.

Accountability: presentation and communication of the AGS

The AGS supports the authority's accountability to the public, stakeholders and government. Easy access and communication of its purpose and role are important elements of accountability. Where the AGS is published within the financial statements, further steps should be taken to improve access. Suggested examples of good practice:

- Creating a webpage on governance with plain English explanations of what governance is and why it is important.
- Including the AGS on a governance webpage, alongside other materials such as a local code.
- Use of diagrams or other design features to improve understanding.

- Ensuring the AGS is identifiable on the authority's website. For example, would a search for 'governance' or 'annual governance statement' on the website bring up the latest AGS?
- There should remain a clear link back to the financial statements to ensure the regulations are satisfied.

As well as an important external accountability report, the AGS is informative for staff and elected members. Their actions all contribute to the governance culture of the authority and are key to implementing robust arrangements and improvements. The authority should plan internal communications to share key messages and show staff and members how they contribute to the implementation of the action plan and support good governance.

MEMBERS OF THE REFERENCE GROUP

Chair	Paul Hanson, former Chief Executive North Tyneside MBC
Secretariat	
CIPFA	Diana Melville, Governance Advisor
	Naomi Whitmore, Internal Audit Advisor
Solace	Alex Thomson, Director of Policy and Business Partners
	David Paine, Senior Policy Officer
Observers	
MHCLG	Ben Grubb
Scottish Government	Elanor Davies
Welsh Government	Emma Smith
Northern Ireland	Jeff Glass
Stakeholders	
Local Government Association (England)	Heather Wills, Assistant Director Programme (Corporate)
National audit bodies	Paul Mayers, National Audit Office (Observer) Colette Kane, Northern Ireland Audit Office Kate Havard, Audit Wales Paul O'Brien, Audit Scotland
Police representative (England and Wales)	James Atkinson, Policy and Partnership Manager, Association of Police and Crime Commissioners
Lawyers in Local Government (England and Wales)	Helen Bradley, Director of Law and Governance, Durham County Council
Centre for Governance and Scrutiny	Ed Hammond, Deputy Chief Executive
Practitioners	
	Rob Winter, Member of CIPFA Governance and Assurance Forum, formerly Barnsley MBC
	Laura Williams, Member of CIPFA Governance and Assurance Forum, Head of Internal Audit, Liverpool City Region Combined Authority
	Marion Pryor, Head of Audit and Risk, Isle of Anglesey County Council
	Allison Mitchell, Head of Governance, North Tyneside
	Paul Stone, Director of Resources, North West Leicestershire DC
	Kelvin Menon, CFO, Surrey Police and Crime Commissioner's Office
	Duncan Savage, Assistant Director, East Sussex Fire and Rescue Service
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05/2025

Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 22 July 2026

Report title: Internal Audit Report - Annual Internal Audit Report

Lead Member: Councillor Stuart Wilson

Report sponsor: Mark Hemming – Director of Finance and Assets

Author and contact:

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Under the direction of:

Russell Heppleston – Chief Auditor

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Action: Noting.

Recommendations: That Members note the Annual Internal Audit Report.

Executive summary:

The Accounts and Audit Regulations 2015 require the Fire Authority to maintain an adequate and effective system of internal audit in accordance with proper practices.

These proper practices are defined by the *Global Internal Audit Standards (GIAS)* in the UK Public Sector and the *CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government*. In line with these requirements, the Chief Auditor is required to deliver an independent annual opinion to those charged with governance.

This opinion provides a professional judgement on the overall adequacy and effectiveness of the Authority's framework of governance, risk management and internal control, and is based on sufficient, reliable and relevant evidence.

This report fulfils that requirement and provides the Chief Auditor's annual opinion, which is used to support the Authority's Annual Governance Statement (AGS).

The Opinion

The Chief Auditor's opinion is that **reasonable assurance** can be placed on the adequacy and effectiveness of the Fire Authority's framework of governance, risk

management and internal control, which supports the effective, efficient and economic exercise of its functions.

This opinion is based on the work undertaken during the year. Full details of the opinion and supporting evidence are provided in **Appendix A**.

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

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	Annual Internal Audit Report and Opinion	Not applicable

BMKFA Chief Internal Auditor Annual Report 2025/26

July 2026

1. Introduction

1.1 The Account and Audit Regulations 2015 (Part 2: Internal Control, Section 5: Internal Audit) require that a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control, and governance processes, taking into account public sector internal auditing standards or guidance.

1.2 The Global Internal Audit Standards (GIAS), which set out proper practice for Internal Audit, require the Chief Auditor (CA) to provide a written annual report to those charged with governance to support the authority's Annual Governance Statement (AGS). This report should include the following:

- An opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and internal control environment;
- Disclose any qualifications to that opinion, together with the reasons for the qualification, including any limitations or constraints;
- Present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies;
- Draw attention to any issues the Chief Auditor judges particularly relevant to the preparation of the Annual Governance Statement;
- Provide the opportunity to review the work actually undertaken during the year, and summarise the performance of the Internal Audit function against its performance measures, criteria and standards; and
- Comment on compliance with these standards and communicate the results of the Internal Audit quality assurance programme.

1.3 It should be noted that, effective 1st April 2025, the new Global Internal Audit Standards (GIAS) which are complemented by the CIPFA Application Note for local government bodies – referred to together as the GIAS in the UK Public Sector; apply to all internal audit engagements. Therefore, 2025/26 is the first full year for which the GIAS requirements apply.

2. Purpose and Responsibilities

2.1 The purpose of this report is to outline the internal audit and assurance work undertaken for the year ending 31 March 2026; and provide an opinion on the adequacy of the control environment detailing incidences of any significant control failings or weaknesses. The overall report will then inform the Annual Governance Statement (AGS) which will be published with the Statement of Accounts in due course.

2.2 The provision of this opinion is achieved through a risk-based plan of work, agreed with management, and approved by the Overview and Audit Committee, which should provide a reasonable level of assurance, subject to the inherent limitations described in this report.

2.3 The Global Internal Audit Standards (GIAS) define internal auditing as “an independent, objective assurance and advisory service designed to add value and improve an organisation’s governance, risk management, and control processes.”

2.4 Internal Audit is not responsible for the control system. This responsibility sits with management who are accountable for maintaining a sound system of internal control and is responsible for ensuring that adequate arrangements are in place for gaining assurance about the effectiveness of the overall system of control. Management should ensure that the Authority operates in accordance with the law and proper standards, that public funds are safeguarded, properly accounted for, and used economically, efficiently, and effectively.

2.5 The role of the internal audit service is to provide management with an objective assessment of whether systems and controls are working properly. It is a key part of the Authority’s internal control system because it measures and evaluates the adequacy and effectiveness of other controls so that:

- The Fire Authority can establish the extent to which they can rely on the whole system; and
- Individual managers can establish how reliable the systems and controls for which they are responsible are.

3. Chief Auditor Opinion

3.1 It should be noted that no system of internal control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give absolute assurance.

3.2 The results of the audit work undertaken, when combined with our experience, the cumulative knowledge gained through our ongoing liaison with officers, knowledge of previous years' performance, and the current climate in which the Authority is operating, form the basis for the overall opinion. As such, the Chief Auditor can provide **Reasonable Assurance** that Buckinghamshire & Milton Keynes Fire Authority had in place an adequate and effective framework of governance, risk management and internal control for the period between 1 April 2025 and 31 March 2026.

3.3 The work undertaken during 2025/26 has identified some areas that require further improvement to ensure that the internal control framework remains adequate and effective. Findings raised from the 2025/26 internal audit engagement have not identified any material weaknesses. Overall, the Fire Authority has continued to demonstrate a robust and effective internal control and risk management environment.

The Chief Internal Auditor's opinion is **'Reasonable Assurance'.**

**** See Appendix 3 for definitions of the assurance opinions.***

4. Basis of Internal Audit Opinion

4.1 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. The table below outlines the audit assurance opinions for the work delivered in 2025/26 for which the overall opinion is derived, along with the number of findings raised as part of each review:

Audit	No Assurance	Limited	Reasonable	Substantial	Direction of Travel
Core Financial Controls	-	-	**5**	-	
Payroll	-	-	-	**1**	
Business Continuity	-	-	**6**	-	
Fleet Management			**6**		
Risk Management Assurance			**8**		
Project Management Assurance	No opinion applicable for this advisory engagement. This review assessed PMO maturity, identified strengths and gaps, and provided actionable recommendations to increase delivery reliability and portfolio transparency.				
On Call Improvement Programme	No opinion applicable for this advisory engagement. This review was delivered in two phases, with Phase 1 assessing the pre-consultation process and Phase 2 providing post-consultation assurance.				
Number of Findings	-	-	**25**	**1**	

5. Basis of Internal Audit Opinion *continued*

5.2 The Internal Audit Plan was developed in consultation with the Director of Finance and Assets to focus specifically on financial management, corporate processes and key risk areas. There were no constraints placed on the scope of audit work in the year and there were sufficient resources to provide an adequate and effective audit coverage.

5.3 In reaching the overall opinion, the following was taken into account:

- The results of all audits undertaken as part of the 2025/26 Internal Audit Plan. ***Appendix 1*** provides a detailed summary of the findings raised for each internal audit review undertaken.
- The results of follow-up action taken in respect of audits from previous years. ***Appendix 2*** provides a detailed summary of the implementation progress. It is management's responsibility for monitoring the implementation of the agreed actions following each audit review.
- Whether or not any 'high' priority audit findings have not been accepted by management and the consequent risks. It should be noted that all findings raised from the audit work undertaken were accepted by management and implementation of agreed actions is being progressed.
- The effects of any material changes in the Authority's objectives or activities.
- Whether or not any limitations have been placed on the scope of internal audit.
- Findings of work performed by other assurance providers (e.g. the External Auditors who we have liaised with throughout the year in order to share information and reduce any duplication of audit activity).
- The scope of the internal control environment - which comprises the whole framework of systems and controls established to manage BMKFRS to ensure that its objectives are met.
- Consideration of third-party assurances.

5.4 The Chief Auditor opinion does not imply that Internal Audit has reviewed all risks relating to the Fire Authority. The most that the Internal Audit Service can provide to the Accountable Officers and Overview and Audit Committee is a reasonable assurance that there are no major weaknesses in control processes. The matters raised in this report are only those which came to our attention during our internal Audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

6. Anti-Fraud

6.1 There have been no suspected frauds or financial irregularity brought to the attention of the Chief ~~Internal~~ Auditor during 2025/26. Throughout the year we continued to work closely with the Director of Finance and Assets on fraud awareness and our work on the core financial systems included a review of the key anti-fraud controls.

7. The Internal Audit Team

7.1 The Internal Audit Service is provided by the Business Assurance Team at Buckinghamshire Council. All staff are qualified or part-qualified with either ACCA, CIIA, QICA or AAT qualifications, and all audit work is subject to a rigorous quality assurance process.

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

7.3 The Global Internal Audit Standards came into effect 1 April 2025, further guided by interpretation provided by the CIPFA UK Public Sector Application Note.

7.4 The Internal Audit service has maintained its independence and objectivity throughout the year. The Chief Auditor has direct access to the Overview and Audit Committee and unrestricted access to Senior Management, ensuring that internal audit work is free from undue influence or interference. No impairments to independence have been identified.

8. Conformance with Global Internal Audit Standards

8.1 Both the Global Internal Audit Standards (GIAS) and Public Sector Internal Audit Standards (PSIAS) require all public sector internal audit services to measure how well they are conforming to the standards. This can be achieved through undertaking periodic self-assessments, external quality assessments, or a combination of both methods. However, the standards state that an external reviewer must undertake a full assessment or validate the internal audit service's own self-assessment at least once in a five-year period.

8.2 The Buckinghamshire Council Internal Audit Service was subject to its first External Quality Assessment of conformance to the PSIAS in quarter four of 2021/22. The assessment was conducted by CIPFA and the review concluded that:

*'It is our opinion that Buckinghamshire Internal Audit Service's self-assessment is accurate and as such we conclude that they **FULLY CONFORM** to the requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note.'*

8.3 The internal self-assessment for 2024/25 was completed in quarter four and confirmed that the Internal Audit function continued to be generally conformant with the standards. Some opportunities for improvement were identified, however the review confirmed that the sampled audit engagements were conducted in accordance with the standards. A Quality Assurance Improvement Programme (QAIP) is in place to address the areas of improvement identified from the self assessment with progress monitored on a quarterly basis.

8.4 The Institute of Internal Auditors' (IIA) Global Internal Audit Standards have been recently updated. Compliance with the Institute of Internal Auditors' (IIA) Global Internal Audit Standards has been required effective 1st April 2025. A gap analysis exercise was carried out in quarter one of 2025/26 to identify work required to fully comply with the new standards. A full self-assessment will be carried out against the GIAS in the UK Public Sector during 2026/27, with results reported to the committee in quarter four.

Appendix 1: Summary of 2025/26 Audits Informing the Opinion

Core Financial Controls Audit Report: Reasonable Opinion

A **Reasonable** level of assurance has been given due to the two medium priority and three low priority findings. A follow-up of findings raised during the 2024/25 Internal Audit of Core Finance Controls found all actions have been implemented. Overall, the controls tested were found to be operating effectively. However, there are some areas where controls are not effectively applied or sufficiently developed, with risk remaining to the Fire Authority.

RISK AREAS	AREA CONCLUSION	No. of High Priority Management Actions	No. of Medium Priority Management Actions	No. of Low Priority Management Actions
Financial Control Framework	Reasonable	0	1	2
Creditors	Reasonable	0	0	1
Debtors	Reasonable	0	1	0
General Ledger	Substantial	0	0	0
Grant Income	Substantial	0	0	0
Capital	Substantial	0	0	0
Banking and Reconciliations	Substantial	0	0	0
VAT	Substantial	0	0	0
Treasury Management	Substantial	0	0	0
Budget Setting and Management	Substantial	0	0	0
Follow Up	Substantial	0	0	0
Total Management Actions by Priority		0	2	3
Overall conclusion on the system of internal control being maintained		Reasonable		

Appendix 1: Summary of 2025/26 Audits Informing the Opinion

Payroll Audit Report: Substantial Opinion

A **Substantial** level of assurance has been given due to the one low priority finding. A follow-up of findings raised during the 2023/24 Internal Audit of Core Finance Controls found two actions have been implemented, one action has been partially implemented and one action has not been implemented. Overall, the controls tested were found to be operating effectively. However, there are some areas where controls are not effectively applied or sufficiently developed, with risk remaining to the Fire Authority.

RISK AREAS	AREA CONCLUSION	No. of High Priority Management Actions	No. of Medium Priority Management Actions	No. of Low Priority Management Actions
Policies and Procedures	Substantial	0	0	0
System Access, Data Security and Integrity	Substantial	0	0	0
Joiners, Leavers and Movers	Substantial	0	0	0
Salary Payments	Substantial	0	0	0
Expenses	Reasonable	0	0	1
Overtime	Substantial	0	0	0
Total Management Actions by Priority		0	0	1
Overall conclusion on the system of internal control being maintained		Substantial		

Appendix 1: Summary of 2025/26 Audits Informing the Opinion

Business Continuity Audit Report: Reasonable Opinion

A **Reasonable** level of assurance has been given due to the three high, two medium and one low priority finding. Overall, the controls tested were found to be operating effectively. However, there are some areas where controls are not effectively applied or sufficiently developed, with risk remaining to the Fire Authority.

RISK AREAS	AREA CONCLUSION	No. of High Priority Management Actions	No. of Medium Priority Management Actions	No. of Low Priority Management Actions
Strategy & Governance	Reasonable	**0**	**1**	**1**
Regulatory Compliance	Reasonable	**1**	**0**	**0**
Business Impact Analysis	Limited	**1**	**0**	**0**
Roles & Responsibilities	Reasonable	**0**	**1**	**0**
Testing & Improvement	Limited	**1**	**0**	**0**
Total Management Actions by Priority		**3**	**2**	**1**
Overall conclusion on the system of internal control being maintained		**Reasonable**		

Appendix 1: Summary of 2025/26 Audits Informing the Opinion

Fleet Management Audit Report: Reasonable Opinion

A **Reasonable** level of assurance has been given due to the six low priority findings. Overall, the controls tested were found to be operating effectively. However, there are some areas where controls are not effectively applied or sufficiently developed, with risk remaining to the Fire Authority.

RISK AREAS	AREA CONCLUSION	No. of High Priority Management Actions	No. of Medium Priority Management Actions	No. of Low Priority Management Actions
Policies and Procedures	Reasonable	**0**	**0**	**1**
Fleet Supply	Substantial	**0**	**0**	**0**
Fleet Management	Reasonable	**0**	**0**	**3**
Fleet Maintenance	Reasonable	**0**	**0**	**1**
Fleet Financial Management	Reasonable	**0**	**0**	**1**
Total Management Actions by Priority		**0**	**0**	**6**
Overall conclusion on the system of internal control being maintained		**Reasonable**		

Appendix 1: Summary of 2025/26 Audits Informing the Opinion

Risk Management Audit Report: Reasonable Opinion

A **Reasonable** level of assurance has been given due to the three high, one medium and four low priority findings. Overall, the controls tested were found to be operating effectively. However, there are some areas where controls are not effectively applied or sufficiently developed, with risk remaining to the Fire Authority.

RISK AREAS	AREA CONCLUSION	No. of High Priority Management Actions	No. of Medium Priority Management Actions	No. of Low Priority Management Actions
Governance and Leadership	Substantial	**0**	**0**	**1**
Risk Management Framework	Limited	**2**	**1**	**1**
Risk Identification and Assessment	Reasonable	**0**	**0**	**2**
Monitoring and Reporting	Reasonable	**1**	**0**	**0**
Total Management Actions by Priority		**3**	**1**	**4**
Overall conclusion on the system of internal control being maintained		**Reasonable**		

Appendix 2: Summary of the Implementation of Audit Actions

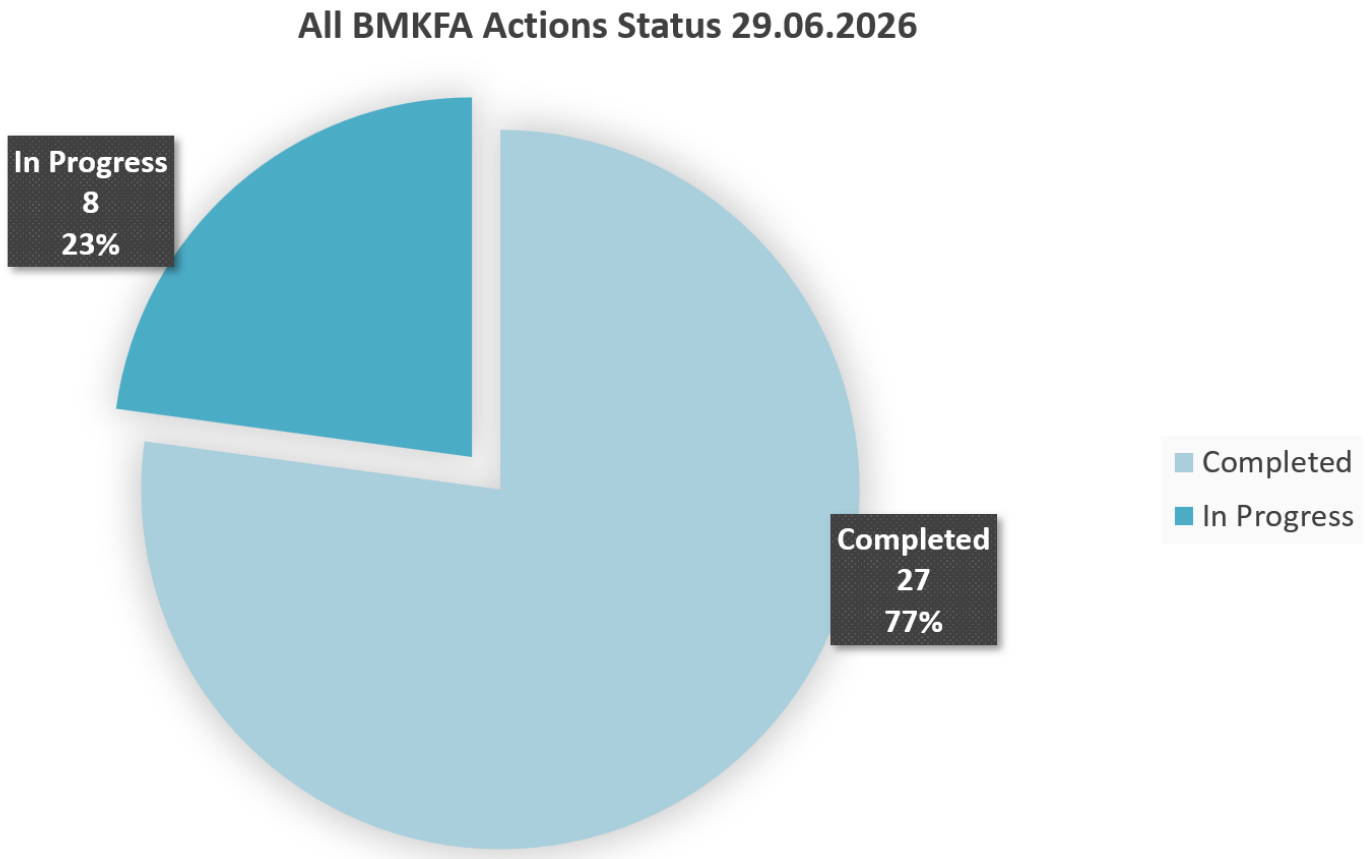
We continue to actively monitor implementation of all agreed management actions to address audit findings throughout the year, and receive good engagement with action owners. A detailed report of the actions that are overdue is reported to Senior Management Board on a quarterly basis, in advance of reporting to the Overview and Audit Committee.

In total (between **April 2024 and June 2026**) 35 audit findings have been raised.

The current status is as follows:

- Implemented and closed – 27/35 (77%)
- In-progress - 8/35 (23%)

We are therefore, currently tracking management actions to address **8** of our audit findings, with no management actions currently overdue.



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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 22 July 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: Russell Heppleston – Chief Auditor

Russell.Heppleston@buckinghamshire.gov.uk, 01296 383176

Action: Noting

Recommendations: That Members note the progress on the delivery of the 2025/26 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 two engagements have been completed:

- The Fleet Management audit reached a **'reasonable'** assurance opinion, with six low priority findings raised.
- The Risk Management audit reached a **'reasonable'** assurance opinion, with three high, one medium and four low priority findings raised.

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

The final reports for all five audits and the two advisory reviews included on the 2025/26 Internal Audit plan have now been completed and have all been presented to Members at Overview and Audit Committee meetings.

Appendix A provides a summary of work and confirms the completion status of the 2025/26 Internal Audit Plan.

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

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

July 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	Final Report – **Reasonable** opinion with six low priority findings raised. Report presented at the July O&A meeting.
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 finding raised. 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	Final Report – **Reasonable** opinion with eight findings raised: three high, one medium and four low priority. Report presented at the July O&A meeting.
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 – Final Report
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, 22 July 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: Russell Heppleston – Chief Auditor

Russell.Heppleston@buckinghamshire.gov.uk, 01296 383176

Action: Noting

Recommendations: That Members note the implementation progress of management actions to address audit findings.

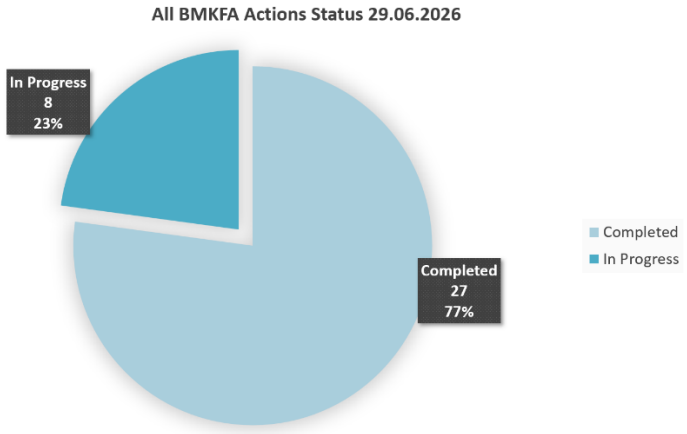
Executive summary:

The purpose of this paper is to update Members on the progress of the implementation of management actions to address audit findings as at **29 June 2026**. Any progress made between now and the time of reporting, will be verbally presented to the Overview and Audit Committee at the meeting on 22 July 2026.

In total (between **April 2024 and June 2026**) 35 audit findings have been raised. The current status is as follows:

- Implemented and closed – 27/35 (77%)
- In-progress - 8/35 (23%)

We are therefore, currently tracking management actions to address **8** of our audit findings.



Details of the audit findings and associated management actions (and updated position) are detailed in **Appendix A.**

We continue to actively monitor implementation of all agreed management actions to address audit findings throughout the year and receive good engagement with action owners. A detailed report of the actions that are overdue is reported to Senior Management Board on a quarterly basis, in advance of reporting to the Overview and Audit Committee.

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

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

This Appendix provides an update on progress to implement agreed management actions to address audit findings. We are currently tracking **8** management actions, of which none are overdue.

The audit finding, and associated management responses are included in the table below, including an update on the latest position.

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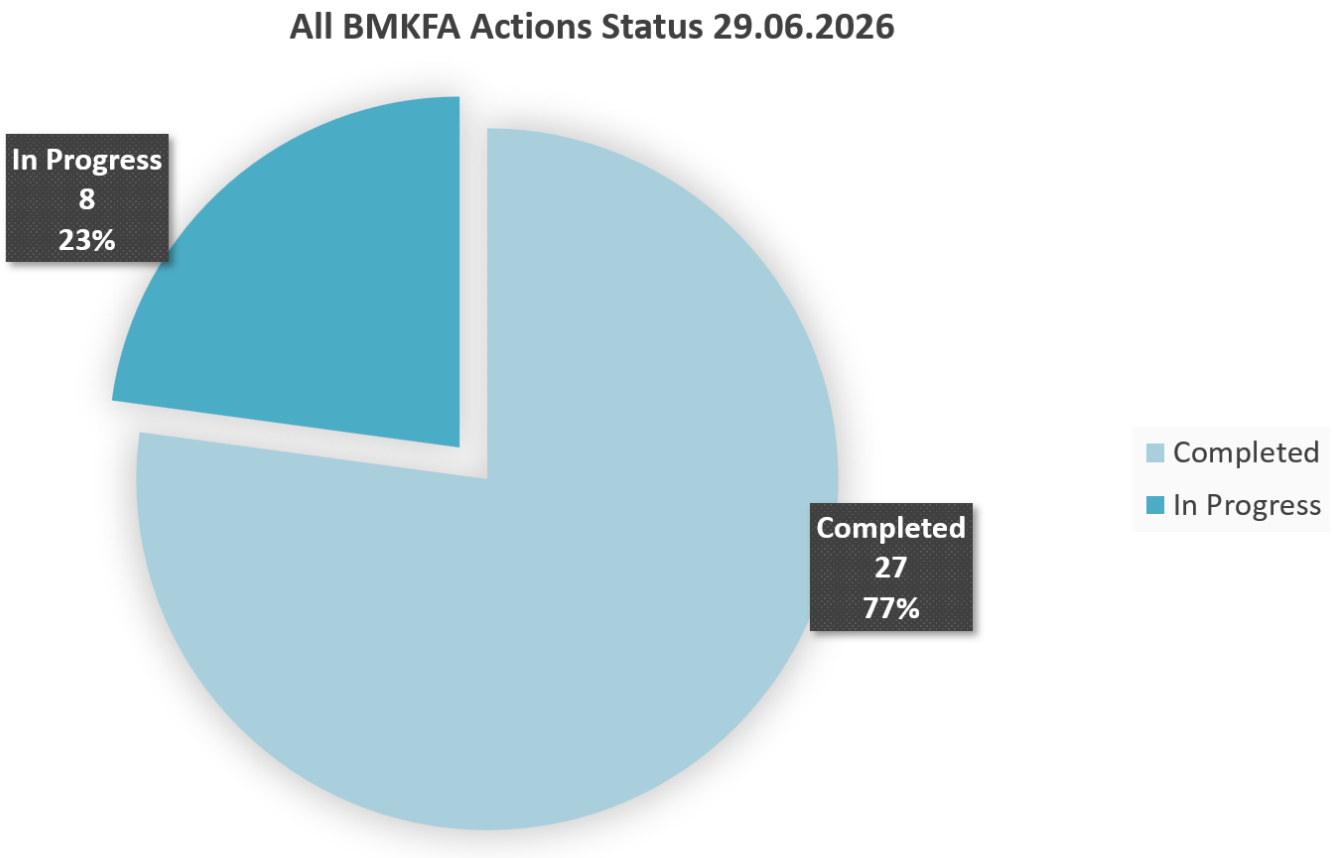

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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 22 July 2026

Report title: FY2025/26 Final Internal Audit Reports

Lead Member: Councillor Stuart Wilson

Report sponsor: Mark Hemming – Director of Finance and Assets

Author and contact: Russell Heppleston – Chief Auditor

Russell.Heppleston@buckinghamshire.gov.uk, 01296 383176

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 two audit engagements:

- Fleet Management; and
- Risk Management.

The Fleet Management audit evaluated five key risk areas: Policies and Procedures, Fleet Supply, Fleet Management, Fleet Maintenance and Fleet Financial Management. The overall opinion of this audit is **Reasonable**, with six low priority findings raised.

The purpose of the Risk Management audit was to provide assurance on the Fire Authority's risk management framework. The overall opinion for this audit is **Reasonable;** with three high, one medium and four low priority findings raised.

Completion of these two audit engagements means that the 2025/26 Internal Audit Plan for the Fire Authority has now been delivered in full.

The Overview and Audit Committee considered and approved the 2026/27 plan in March 2026.

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

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	Fleet Management Internal Audit Report (**Reasonable**)	Not applicable
B	Risk Management Internal Audit Report (**Reasonable**)	Not applicable

Buckinghamshire & Milton Keynes Fire Authority Internal Audit

BMKFA Fleet Management

Audit Ref. 26/21

2025/26

Audit One Page Summary

Audit Title	**Audit Year**
BMKFA Fleet Maintenance	2025/26

Audit Objective

Internal Audit's objectives for this audit are to provide an evaluation of, and an opinion on, the adequacy and effectiveness of the system of internal controls that are in place to manage and mitigate financial and non-financial risks of the systems in place.

Why This Audit?

This audit was undertaken to provide assurance over the effectiveness of BMKFA's fleet governance, maintenance, and equipment-assurance arrangements. Fleet assets are safety-critical, and robust controls are necessary to ensure vehicles, equipment, and supporting systems remain reliable, compliant, and operationally ready. The audit also supports continuous improvement by reviewing whether current processes, policies, and system integrations reflect good practice, regulatory expectations, and organisational needs.

Assurance Opinion Against the Audit Scope

Risk Areas Covered	Assurance Opinion	Number Findings
Policies and Procedures	Reasonable	1
Fleet Supply	Substantial	0
Fleet Management	Reasonable	3
Fleet Maintenance	Reasonable	1
Fleet Financial Management	Reasonable	1
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

- ✓ 13 weekly inspections were completed within required timescales and evidenced through signed and dated inspection sheets.
- ✓ Accurate and complete fleet inventory confirmed through physical checks.
- ✓ Procurement and disposals consistently follow governance requirements.
- ✓ Effective collaboration and value for money demonstrated through Thames Valley Collaboration Programme Group and contract reviews.

Key risks observed

- Fleet Framework still in draft and not formally approved.
- Segregation of duties not consistently evidenced in inspection stages.
- Absence of a formal standard operating procedure for fuel recharging to partners.
- Annual vehicle services overdue.
- Tranman requires upgrade to a supported version that is more integrated with wider asset management and reporting systems.

Key root causes identified

- Standards & Policies
- Process & Procedures
- Resources
- Governance
- Assurance & Monitoring
- Accountability
- Systems

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	The Fleet Framework was formally approved on 29 January 2026 and has been published to all staff on the Service's intranet.	LOW	Director of Finance and Assets	Complete
2	The overdue services were managed to ensure that throughout the period all pumps that had a crew available were able to be utilised. As noted, this KPI is monitored regularly through the Finance and Assets delivery group, and the service schedule is now up to date.	LOW	Fleet Manager	Complete
3	A formal fuel recharge policy will be developed and adopted to codify existing practices.	LOW	Fleet Manager	30 June 2026
4	It is not practicable or a legal requirement for all repairs and servicing to be reviewed by a separate officer. The existing practice of randomised checks will continue, and a policy will be developed and adopted to formalise and monitor this.	LOW	Fleet Manager	30 June 2026
5	A Service-wide roadmap for software replacement/renewal and integration is being developed during 2026-27. This roadmap will inform future actions (if any) in relation to further integrating vehicle and equipment maintenance records.	LOW	Director of Finance and Assets and Head of Service Improvement	31 March 2027
6	Hose testing is currently undertaken annually (by operational crews not Workshop staff) and evidenced using colour coding to indicate the testing year. This works well as a visual indicator as hoses can often move regularly between appliances. A process is being developed to ensure this is documented and recorded centrally through our asset management system.	LOW	Head of Response and Resilience	30 September 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 1: Policies and Procedures - Fleet Framework Lacks Formal Approval **Expected Control:** The Fleet Framework should be formally approved through the established governance route, subject to version control, and published as the definitive strategic document guiding fleet management across the Service. **Finding(s):** We reviewed the draft Fleet Framework (version 0.1), version-control history, and governance approval routes, and confirmed with management that the document had not yet been submitted for formal approval. The Fleet Framework remained in draft form (version 0.1) and had not yet completed the formal approval process. Sections relating to ownership, governance pathway and some operational elements are still marked 'TBC'. Although we found that elements of the Framework were being used operationally, the absence of an approved and published version means there is no formally recognised document setting out strategic responsibilities and decision making expectations. **Risk(s):** Without a formally approved and published Framework, strategic intent, responsibilities, and decision-making expectations may be open to misinterpretation, particularly during periods of leadership or structural change.		1. **Standards & Policies** 2. **Governance** 3. **Process & Procedures** **Management Actions(s)** The Fleet Framework was formally approved on 29 January 2026 and has been published to all staff on the Service's intranet.

Responsible Person(s)	Director of Finance and Assets	Action Due Date	Complete

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 2: Fleet Management – Annual Servicing **Expected Control:** Annual servicing should be completed within prescribed intervals. Where unavoidable delays occur, they should be minimal, fully justified, documented, and mitigated through appropriate contingency capacity to ensure vehicles remain safe and operational. **Finding(s):** Testing of routine maintenance records confirmed that 13 inspections were completed weekly as scheduled. However, the Fleet KPI Dashboard for the Q3 2025/26 reporting period showed four vehicles with annual services overdue. The KPI Dashboard, prepared by the Fleet Manager and presented to the Finance Delivery Group demonstrates that although these items are actively monitored and progressing through the maintenance workflow, discussion with the Fleet Manager confirmed that the four delayed services identified were due to competing workshop priorities and resourcing constraints during the reporting period. **Risk(s):** If overdue services accumulate or persist over extended periods, there is a potential risk that safety-critical maintenance intervals could drift further from plan and asset reliability and availability may be impacted.		1. **Process & Procedures** 2. **Accountability** 3. **Resources** **Management Actions(s)** The overdue services were managed to ensure that throughout the period all pumps that had a crew available were able to be utilised. As noted, this KPI is monitored regularly through the Finance and Assets delivery group, and the service schedule is now up to date.

Responsible Person(s)	Fleet Manager	Action Due Date	Complete

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: Fleet Financial Management - Fuel Recharge Process **Expected Control:** A comprehensive Fleet Framework should be formally approved, published, and embedded operationally. Supporting processes such as fuel recharging to partner organisations should be governed by an approved Standard Operating Procedure (standard operating procedure) that sets out roles, responsibilities, calculation methods, reconciliation requirements, and approval levels. **Finding(s):** We found that fuel recharges to partner organisations (e.g. South Central Ambulance Service) operate effectively in practice. Testing of recharges for the period between February 2025 and February 2026 confirmed that all consumption data for the period from FuelWorks, internal recharge spreadsheets, and resulting Integra invoices was complete and accurate. However, the process is not supported by a formally approved standard operating procedure. Key procedural elements including litre-to-cost calculation, VAT treatment, application of administration fees, monthly cut-off points, reconciliation ownership, and required approval levels are not formally defined or documented. As a result, operational consistency currently relies on local knowledge rather than an approved control framework. **Risk(s):** The absence of a formally approved and published standard operating procedure may lead to inconsistent application of key steps, weaken accountability, and reduce transparency. This increases the risk of undetected errors, miscalculations, or challenges to the accuracy of partner recharges.		1. **Resources** 2. **Assurance & Monitoring** 3. **Process & Procedures** **Management Actions(s)** A formal policy will be developed and adopted to codify existing practices.
Responsible Person(s)	Fleet Manager	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 4: Fleet Maintenance – Vehicle Safety Inspection Methodology **Expected Control:** Inspection, repair, and final safety sign-off should be completed, reviewed, and documented in line with an agreed methodology for all vehicle safety inspections. Defect repairs should be checked and signed off by a separate officer. **Finding(s):** Review of vehicle safety inspections and discussion with the Fleet Manager established that there was no formally agreed methodology for the randomised Vehicle Safety Inspection checks, with the number of checks and the random nature by which vehicles are selected not defined. Examination of five records of Vehicle Safety Inspections completed between February 2025 and February 2026 found that, whilst all five forms included the required three signatures, all five inspections showed the same technician completing all stages, resulting in no effective segregation of duties between inspection, repair, and final sign-off. Further discussion established that it is a legal requirement that, before a vehicles goes out, the inspection sheet is completed and signed, but there is no legal requirement for it to be signed by two different people. However, the form in use by the Fire Authority appears to require repairs to be checked and signed off by a second officer as an additional control measure and in line with best practice. **Risk(s):** Insufficient segregation of duties may reduce independent challenge, increase the risk of undetected errors or omissions, and weaken the reliability of safety-related documentation.		**1. Process & Procedures** **2. Standards & Policies** **3. Governance** **Management Actions(s)** It is not practicable or a legal requirement for all repairs and servicing to be reviewed by a separate officer. The existing practice of randomised checks will continue, and a policy will be developed and adopted to formalise and monitor this.

Responsible Person(s)	Fleet Manager	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: Fleet Management - Lack of System Integration **Expected Control:** Asset and equipment assurance processes should be supported by integrated or aligned systems that provide a complete and accurate audit trail. Vehicle maintenance records (Tranman) and equipment records (Redkite) should be synchronised or consistently governed to ensure cross-system visibility. **Finding(s):** The findings reflect issues previously highlighted in the 2025 Operational Peer Review, which examined asset assurance processes across the Service and noted that Redkite (the equipment asset system) and Tranman (vehicle maintenance system) are not integrated, resulting in equipment and vehicle data being maintained separately. At the time of the audit Redkite (equipment asset system) and Tranman (vehicle maintenance system) still operate independently with no integration or shared data interface. As a result, information on equipment fitted to vehicles, associated defects, testing status, and asset availability must be manually reconciled across systems. **Risk(s):** Manual and disconnected systems increase the likelihood that equipment or vehicle records may be incomplete, out of date, or inconsistent. This may result in missed defects, gaps in testing assurance, and reduced confidence in asset readiness.		**1. Process & Procedures** **2. Standards & Policies** **3. Systems** **Management Actions(s)** A Service-wide roadmap for software replacement/renewal and integration is being developed during 2026-27. This roadmap will inform future actions (if any) in relation to further integrating vehicle and equipment maintenance records.

Responsible Person(s)	Director of Finance and Assets and Head of Service Improvement	Action Due Date	31 March 2027

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 6: Fleet Management - Lack of Formal Governance for Hose Testing **Expected Control:** Hose testing should be supported by a scheduled, documented, and centrally recorded process. Testing outcomes should be captured in an approved system or log to provide full auditability, evidence of compliance, and assurance that safety critical equipment has been inspected at required intervals. **Finding(s):** Hose testing is currently carried out through local crew observation, with results not recorded in a formal testing schedule or system. There is no consistent record of test dates, results, or defects identified. The process relies on informal practice at station level and is not documented, monitored, or centrally assured. **Risk(s):** The absence of a documented and system recorded hose testing process may lead to missed tests, unrecorded defects, or inconsistent application of safety checks. This reduces the level of assurance over critical equipment and weakens the audit trail required to demonstrate compliance.		1. **Process & Procedures** 2. **Standards & Policies** 3. **Systems** **Management Actions(s)** Hose testing is currently undertaken annually (by operational crews not Workshop staff) and evidenced using colour coding to indicate the testing year. This works well as a visual indicator as hoses can often move regularly between appliances. A process is being developed to ensure this is documented and recorded centrally through our asset management system.

Responsible Person(s)	Head of Response and Resilience	Action Due Date	30 September 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
David Howlett	Fleet Manager
Mark Hemming	Director of Finance and Assets

The Closing Meeting was attended by:

Name	Job Title
David Howlett	Fleet Manager
Mark Hemming	Director of Finance and Assets

Draft Report:

Name	Job Title
David Howlett	Fleet 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.

Appendix 4: Distribution List

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.

Appendix 5: Audit Control

Deliverable	Date
Closing Meeting	11 March 2026
Draft Report	31 March 2026
Management Responses	15 April 2026
Final Report	21 April 2026

Buckinghamshire Council: Business Assurance Internal Audit Report

BMKFA – Risk Management

2025/26

Audit One Page Summary

Audit Title Risk Management	**Audit Year** 2025/26	**Corporate Objective Alignment** Responding Quickly and Effectively to Emergencies

Audit Objective

Internal Audit's objectives for this audit are to provide an evaluation of, and an opinion on, the adequacy and effectiveness of the system of internal controls that are in place to manage and mitigate financial and non-financial risks of the system.

Why This Audit?

This will serve as a contribution towards the overall opinion on the system of internal control that the Chief Internal Auditor is required to provide annually. It also provides assurance to the Section 112 officer that financial affairs are being properly administered.

Strategic Risk Alignment:

Responding Quickly and Effectively to Emergencies

Assurance Opinion Against the Audit Scope

Risk Areas Covered	Assurance Opinion	Number Findings
Governance and Leadership	Substantial	1
Risk Management Framework	Limited	4
Risk Identification and Assessment	Reasonable	2
Monitoring and Reporting	Reasonable	1
Overall Assurance Opinion	**Reasonable** – A generally sound system of governance and control is in place. However, several areas require improvement to ensure continuity arrangements are consistently applied and aligned with best practice.	

Summary of Findings

Examples of good practice observed

- ✓ There is a multi-layered risk management governance structure that involves both members and a good cross section of officers across the authority demonstrating effective scrutiny, challenge and oversight.
- ✓ Strong leadership engagement and cultural shift following the appointment of a dedicated Risk & Business Continuity Manager.
- ✓ Engagement with external organisation and national networks supporting awareness of wider risk issues.

Key risks observed

- Risk Management framework is not yet consistently embedded or operating with sufficient maturity. Weaknesses in consistency, documentation, application of risk appetite and structured continuous improvement reduce transparency and limit assurance that risks are being managed in a fully integrated and best-practice manner.
- There are no induction materials, training or refresher guidance to promote risk awareness or explain roles, process and expectations leading to informal practices and local interpretation.

Key root causes identified

- Inconsistent documentation standards
- Insufficient training and awareness

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
1.1	Arrange and deliver role-appropriate risk management training for the Risk & BC team, SLT and other relevant officers (Finding 1).	HIGH	Risk and Business Continuity Manager	31 October 2026
1.2	Update the risk management framework to clearly define training requirements, including mandatory audiences, frequency and accountability (Finding 1).	HIGH	Risk and Business Continuity Manager	31 December 2026
2	Enhance the risk register by explicitly linking each risk to relevant strategic objectives and enablers (Finding 2).	HIGH	Risk and Business Continuity Manager	31 July 2026
3	Support the application of risk appetite by embedding clear guidance within the Risk Management Framework, ensuring consistent definition, scoring, and articulation of risks against agreed tolerances; this will clarify the organisation's risk position and support more transparent decision-making. Targeted staff training will reinforce this approach, building understanding and ensuring risk appetite is applied correctly and consistently across the organisation. (Finding 3).	HIGH	Risk and Business Continuity Manager	31 October 2026
4	Update the risk management framework to reflect identified findings and further clarify roles and responsibilities and accountabilities (Finding 4).	MEDIUM	Risk and Business Continuity Manager	31 July 2026
5	Following completion of the training under action 1, we will complete a risk maturity assessment. This will then be completed on an annual basis allowing us to identify strengths and gaps and update the Risk management framework where needed. (Finding 5).	LOW	Risk and Business Continuity Manager	31 December 2026
6	Adopt a single, standardised risk register template and ensure consistent language and terminology across all risk documentation (Finding 6).	LOW	Risk and Business Continuity Manager	31 July 2026
7	Ensure the revised risk register template includes clear functionality for tracking, version control and recording changes over time (Finding 7).	LOW	Risk and Business Continuity Manager	31 July 2026
8	Integrate risk management framework and processes with existing organisation assurance roadmap, ensuring a coordinated and consistent approach. This will be supported by guidance and targeted staff awareness that will reinforce understanding and enable effective implementation, helping to ensure risk management is systematically embedded within assurance planning and delivery across the organisation. (Finding 8).	LOW	Risk and Business Continuity Manager	31 December 2026

Detailed Action Plan

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

Finding(s) and Risk	HIGH	Root Cause(s)
Finding 1: Risk Management Training and Awareness **Expected Control:** All staff are equipped with the knowledge and skills necessary to enable them to manage risk effectively. **Finding(s):** The Risk & Business Continuity Manager confirmed that no risk training is currently provided to Officers. **Risk(s):** • Inconsistent understanding of risk terminology, scoring, and escalation thresholds, leading to variable quality across risk registers. • Inaccurate or incomplete risk assessments, potentially obscuring emerging or high-impact risks. • Increased likelihood that risks are not identified, escalated, or mitigated appropriately. • A reduced ability to embed a positive risk culture and sustain continuous improvement.		1. Direct absence of training and capability development. 2. Lack of documented expectations and guidance. **Management Actions(s)** Arrange and deliver role-appropriate risk management training for the Risk & BC team, SLT and other relevant officers. Update the risk management framework to clearly define training requirements, including mandatory audiences, frequency and accountability.
Responsible Person	Risk and Business Continuity Manager	Action Due Date: 31 December 2026

Detailed Action Plan

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

Finding(s) and Risk	HIGH	Root Cause(s)
Finding 2: Alignment between Corporate Risk Register and Strategic Objectives **Expected Control:** Risk management practices align with corporate objectives and documented risk appetite. **Finding(s):** The Corporate Risk Register is not explicit on how risks are aligned to the Authority's strategic and operational objectives. The absence of this linkage makes it difficult to demonstrate how risk exposures may impact the delivery of core priorities or statutory responsibilities and limits the ability of governance bodies to assess whether risk responses are proportionate and targeted and to fully understand organisational risk exposure in the context of strategic goals and tolerance levels. **Risk(s):** • May impede effective oversight of progress against long-term strategic commitments. • Senior leaders and Members may lack sufficient information to fully understand organisational risk exposure in the context of strategic objectives. • Opportunities to proactively manage and prioritise risks may be missed, resulting in reactive rather than informed risk responses.		1. Standards and Policies – lack of requirements within the framework. **Management Actions(s)** Enhance the risk register by adding a column that explicitly links each risk to relevant strategic objectives and enablers.

Responsible Person	Risk and Business Continuity Manager	Action Due Date	31 July 2026

Detailed Action Plan

Finding(s) and Risk	HIGH	Root Cause(s)
Finding 3: Risk Appetite **Expected Control:** Risk management practices align with corporate objectives and documented risk appetite. **Finding(s):** The Risk Management Policy and Framework has a risk appetite statement. However, there was no evidence of appetite being reviewed regularly by the Strategic Leadership Team as stated in the policy and framework. While officers demonstrate experience and professional judgement in managing risks, the application of the framework is informal and inconsistent, particularly in relation to escalation thresholds and risk appetite. The Draft External Auditor's (KMPG) Report for year ending 31 March 2025, which was presented go the Overview and Audit Committee on 5 November 2025, also noted: '*The Authority does also set a risk appetite, which allows the Authority to take on a greater degree of risk where it may result in better outcomes for service users, whilst also continuing to act in a prudent and balanced manner. Some authorities enhance their risk appetite by setting different risk appetite statements for different parts of their operations – for instance some authorities might wish to take a greater degree of financial risk if reserves are healthy whilst being more risk adverse in respect of service quality. A more granular risk appetite may help the Authority to make more targeted and significant investment decisions to improve services.*' **Risk(s):** • The risk appetite may become misaligned with the Authority's strategic objectives, operational environment, and financial position. • Senior leaders and Members may not have confidence that risks are being managed within the appropriate tolerances, creating potential exposure to unrecognised or unmanaged risks • The lack of a more granular risk appetite could limit the Authority's ability to make informed, differentiated investment decisions, reducing opportunities to innovate or improve outcomes in specific service areas.		1. Standards and Policies – lack of requirement within the framework 2. Competencies and Training – limited guidance or training **Management Actions(s)** Support the application of risk appetite by embedding clear guidance within the Risk Management Framework, ensuring consistent definition, scoring, and articulation of risks against agreed tolerances; this will clarify the organisation's risk position and support more transparent decision-making. Targeted staff training will reinforce this approach, building understanding and ensuring risk appetite is applied correctly and consistently across the organisation.

Responsible Person	Risk and Business Continuity Manager	Action Due Date	31 October 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: Clarity within the Risk Management Governance Framework **Expected Control:** There is a clearly defined risk governance structure in place. **Finding(s):** There were minor inconsistencies and areas requiring clarification within the risk governance framework. Specifically: • The approval route for the Risk Management Strategy is unclear, with differing references to whether approval sits with the Fire Authority or the Executive Committee. • Some groups (e.g., Strategic Leadership Team/Board, CRMP Performance Group) have key responsibilities described in practice but not consistently reflected both the Framework and their Terms of Reference. • The newly established Risk Management Group does not yet have formalised governance documentation, despite playing an emerging role in reviewing Delivery Group registers and discussing emerging risks. • More could be explained within the responsibilities for all staff in terms of designing and operating controls and compliance with the framework and the Risk Management function in terms of setting policies frameworks and standards and minoring compliance. These gaps introduce potential ambiguity regarding responsibilities, authority and expectations. **Risk(s):** • Confusion over whom is accountable for key risk decisions (e.g. approval of the Risk Management Strategy). • Risks not being escalated to the correct committee or body in a timely way. • Challenge and scrutiny being weakened if roles and decision rights are not explicit.		1. Governance Weaknesses 2. Inconsistent Standards and Policies 3. Accountability not clearly articulated 4. Limited assurance and monitoring arrangements **Management Actions(s)** Update the risk management framework to reflect identified findings and further clarify roles and responsibilities and accountabilities.
Responsible Person	Risk and Business Continuity Manager	Action Due Date: 31 July 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.

<table>
<tr><th colspan="2">Finding(s) and Risk</th><th>LOW</th><th colspan="2">Root Cause(s)</th></tr>
<tr><td colspan="3" rowspan="2">Finding 5: Risk Management Maturity Review

Expected Control: Continuous improvement mechanisms are in place to ensure compliance with best practice standards.

Finding(s): The Risk & Business Continuity Manager confirmed that there has been no risk maturity exercise undertaken. By assessing risk maturity, using a recognised framework (e.g. the HM Treasury Orange Book), there is a better understanding of what is currently in place for risk management, future ambitions for risk management and what improvements need to be made.

Risk(s):
• Risk management improvements may be reactive, uncoordinated or not prioritised against the areas of greatest need.
• Senior leaders and Members may have limited assurance that risk management capabilities are proportionate to the organisation’s risk profile and operating environment.
• Opportunities to embed a more mature risk culture and strengthen decision-making may be missed.</td><td colspan="2">1. Standards and Policies – lack of requirements within the framework.
2. Governance – oversight arrangements do not drive structured improvement in risk maturity.</td></tr>
<tr><td colspan="2">Management Actions(s)

Following completion of the training under action 1, we will complete a risk maturity assessment. This will then be completed on an annual basis allowing us to identify strengths and gaps and update the Risk management framework where needed.</td></tr>
<tr><td>Responsible Person</td><td>Risk and Business Continuity Manager</td><td colspan="2">Action Due Date</td><td>31 December 2026</td></tr>
</table>

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.

<table>
<tr><th colspan="2">Finding(s) and Risk</th><th>LOW</th><th colspan="2">Root Cause(s)</th></tr>
<tr><td colspan="3" rowspan="2">Finding 6: Risk Taxonomy and Consistency of Assessment

Expected Control: Risk taxonomies and criteria should be used to ensure consistent and compliant risk assessment.

Finding(s): While a standard risk taxonomy and assessment methodology are defined within the Risk Management Framework, it was noted that the Delivery Group risk registers are maintained using different templates, which do not fully align with the framework.

In addition, inconsistencies in terminology within the framework (for example, the use of “impact” and “severity”) reduce clarity. The absence of supporting guidance or training materials beyond the framework itself further reinforces these issues and limits the ability to embed consistent practice.

Management is aware of these issues and work is already underway to align Delivery Group risk registers to a revised standard template.

Risk(s):
• Mis-scoring or incomplete risk detail being reported to senior management and members.</td><td colspan="2">1. Inconsistent Standards and Policies</td></tr>
<tr><td colspan="2">Management Actions(s)

Adopt a single, standardised risk register template and ensure consistent language and terminology across all risk documentation.</td></tr>
<tr><td>Responsible Person</td><td>Risk and Business Continuity Manager</td><td colspan="2">Action Due Date</td><td>31 July 2026</td></tr>
</table>

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.

<table>
<tr><th colspan="2">Finding(s) and Risk</th><th>LOW</th><th colspan="2">Root Cause(s)</th></tr>
<tr><td colspan="3">Finding 7: Risk Assessment Audit Trail

Expected Control: There should be an audit trail following risk assessments and evaluations to support transparency and assurance over risk decisions and actions.

Finding(s): For the Delivery Groups, there is limited audit-trail information capturing changes to risks, updates made between cycles, or rationales underpinning amendments and closures. While discussions appear active and risk is reviewed monthly, the documentation does not consistently record decision-making or justification for risk movements.

Risk(s):
• Confusion over whom is accountable for key risk decisions (e.g. approval of the Risk Management Strategy).
• Risks not being escalated to the correct committee or body in a timely way.
• Challenge and scrutiny being weakened if roles and decision rights are not explicit.</td><td colspan="2">1. Inconsistent standards and guidance
2. Process and procedural weaknesses
3. Unclear ownership and accountability
4. Limited monitoring and compliance checks
5. Systems not fully leveraged to support audit trail.

Management Actions(s)

Ensure the revised risk register template includes clear functionality for tracking, version control and recording changes over time.</td></tr>
<tr><td>Responsible Person</td><td>Risk and Business Continuity Manager</td><td colspan="2">Action Due Date</td><td>31 July 2026</td></tr>
</table>

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 8: Risk Management Integration with Wider Governance and Assurance Frameworks **Expected Control:** Risk Management should be integrated into the wider governance and assurance frameworks. **Finding(s):** There are no formal arrangements to link corporate risk management with broader governance and assurance frameworks, such as assurance mapping. Establishing an integrated assurance framework would provide a clear understanding of how key areas—such as performance and financial management—interrelate, and whether the controls underpinning effective risk management are well understood and operating as intended. **Risk(s):** • Gaps in assurance. • Inconsistent decision-making. • Reduced visibility of emerging or cross-cutting risks.		1. Systems not fully leveraged to support audit trail. 2. Standards and Policies – lack of requirements within the framework **Management Actions(s)** Integrate risk management framework and processes with existing organisation assurance roadmap, ensuring a coordinated and consistent approach. This will be supported by guidance and targeted staff awareness that will reinforce understanding and enable effective implementation, helping to ensure risk management is systematically embedded within assurance planning and delivery across the organisation.
Responsible Person	Risk and Business Continuity Manager	Action Due Date: 31 December 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
Liam Parmar	Risk & Business Continuity Manager
Charlie Turner	Group Commander
Douglas Buchanan	Assistant Chief Fire Officer
Mark Hemming	Director of Finance & Assets
Ronnie Davidson	Director of People

The Closing Meeting was attended by:

Name	Job Title
Anne-Marie Carter	Head of Service Improvement
Liam Parmar	Risk & Business Continuity Manager

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

Appendix 4: Distribution List

Draft Report:

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

Final Report as above plus:

Name	Job Title
Louise Harrison	Chief Fire Officer
KPMG	External Audit

Appendix 5: Audit Control

Deliverable	Date
Closing Meeting	15 April 2026
Management Responses	16 June 2026
Final Report	16 June 2026

Disclaimer

Any matters arising as a result of the audit are only those, which have been identified during the course of the work undertaken and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that could be made.

It is emphasised that the responsibility for the maintenance of a sound system of management control rests with management and that the work performed by Internal Audit Services on the internal control system should not be relied upon to identify all system weaknesses that may exist. However, audit procedures are designed so that any material weaknesses in management control have a reasonable chance of discovery. Effective implementation of management actions is important for the maintenance of a reliable management control system.

Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 22 July 2026

Report title: Internal Audit Plan 2026/27

Lead Member: Councillor Stuart Wilson

Report sponsor: Mark Hemming – Director of Finance and Assets

Author and contact: Russell Heppleston – Chief Auditor

Russell.Heppleston@buckinghamshire.gov.uk, 01296 383176

Action: Noting

Recommendations: That the finalised 2026/27 Internal Audit Plan be noted.

Executive summary:

The draft 2026/27 Internal Audit Plan was presented for review and approval at the March 2026 meeting of the Overview and Audit Committee. The purpose of this paper is to present the final version of the 2026/27 Internal Audit Plan to be noted by the Overview and Audit Committee.

There have been no changes proposed since approval in March 2026.

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. The Strategy 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 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, risk profile, assurance framework and our audit history. The plan reflects the outcomes of ongoing and regular discussions with management and takes 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 the 2026/27 financial year.

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	2026/27 Internal Audit Plan	Not applicable

BMKFA Internal Audit Plan and Methodology 2026-27

Final

July 2026

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**	

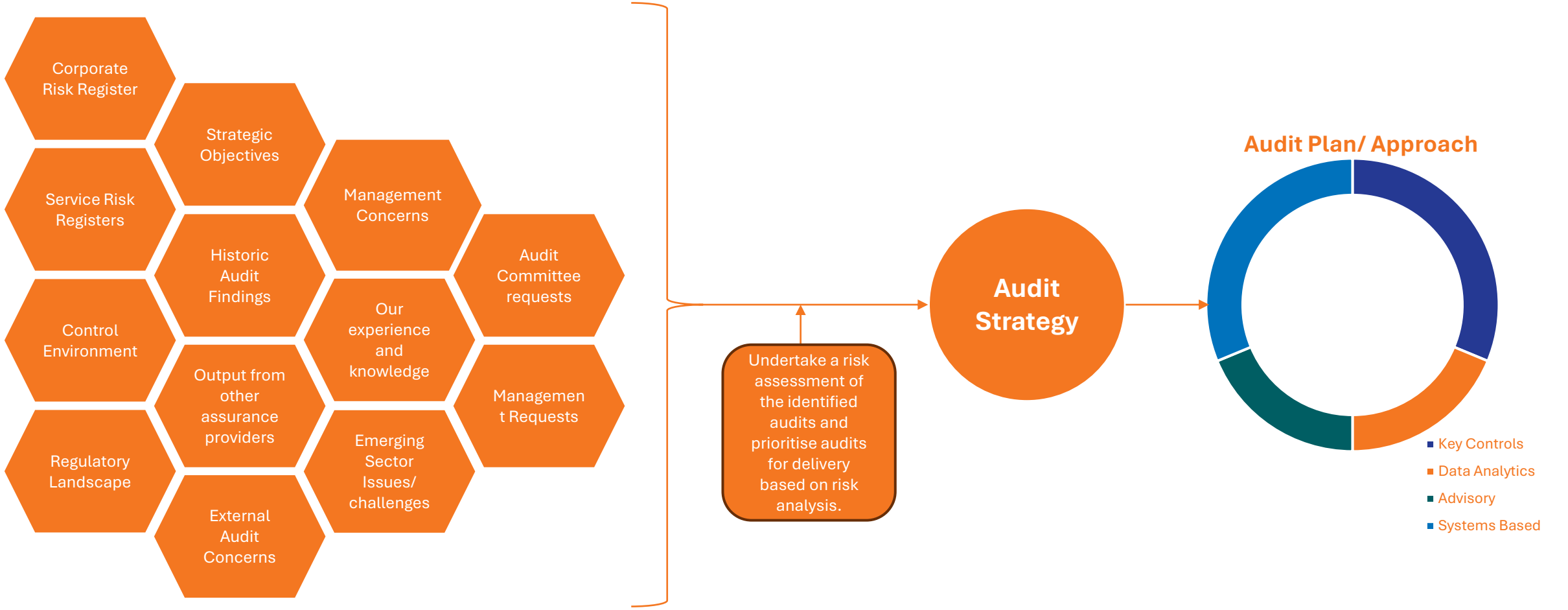
Internal Audit Plan Pipeline

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.



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	2026/27
Core Financial Controls	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓*
Asset Management/ Stores	✓	✓		✓			✓		✓	✓					✓*
Human Resources	✓		✓							✓	✓		✓		✓*
Property Management/ Estates	✓					✓									✓*
Risk Management	✓		✓						✓			✓		✓	
Fleet Management		✓				✓								✓	
ICT Strategy/ Framework		✓		✓											✓*
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														✓	
Capital Programme															✓*

Assurance Key
Substantial
Reasonable
Limited
No Assurance
Advisory

planned work for 2026/27

Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 22 July 2026

Report title: KPMG 2025-26 Audit Plan

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

Report sponsor: Mark Hemming, Director of Finance & Assets

Author and contact: Katie Henry – Director – KPMG

Action: Noting.

Recommendations: That the 2025-26 audit plan be noted.

Executive summary:

The report at Appendix 1 sets out the plan of activity for the Authority's external auditors, KPMG, for their work in relation to the financial year 2025-26.

Financial implications:

The external audit fee is included within the current budget. Whilst there are no directly applicable matters as part of this report, a key element of the service provided by KPMG is to provide an opinion on the financial integrity of the Authority. This will include such issues as the arrangements for setting, reviewing and implementing strategic and operational objectives; performance monitoring, including budget monitoring; achievement of strategic objectives and best value performance indicators. This will also include associated issues such as medium term financial planning, management of the asset base and the arrangements to promote and ensure probity and propriety.

Risk management:

The work carried out by KPMG and their opinion of the Authority's financial integrity and ability to provide council taxpayers with value for money, is an essential part of the authority's governance arrangements and a key element of the annual Statement of Assurance.

Legal implications:

The audit of the financial statements is a statutory requirement.

Privacy and security implications:

No direct impact.

Duty to collaborate:

No direct impact.

Health and safety implications:

No direct impact.

Environmental implications:

No direct impact.

Equality, diversity, and inclusion implications:

No direct impact.

Consultation and communication:

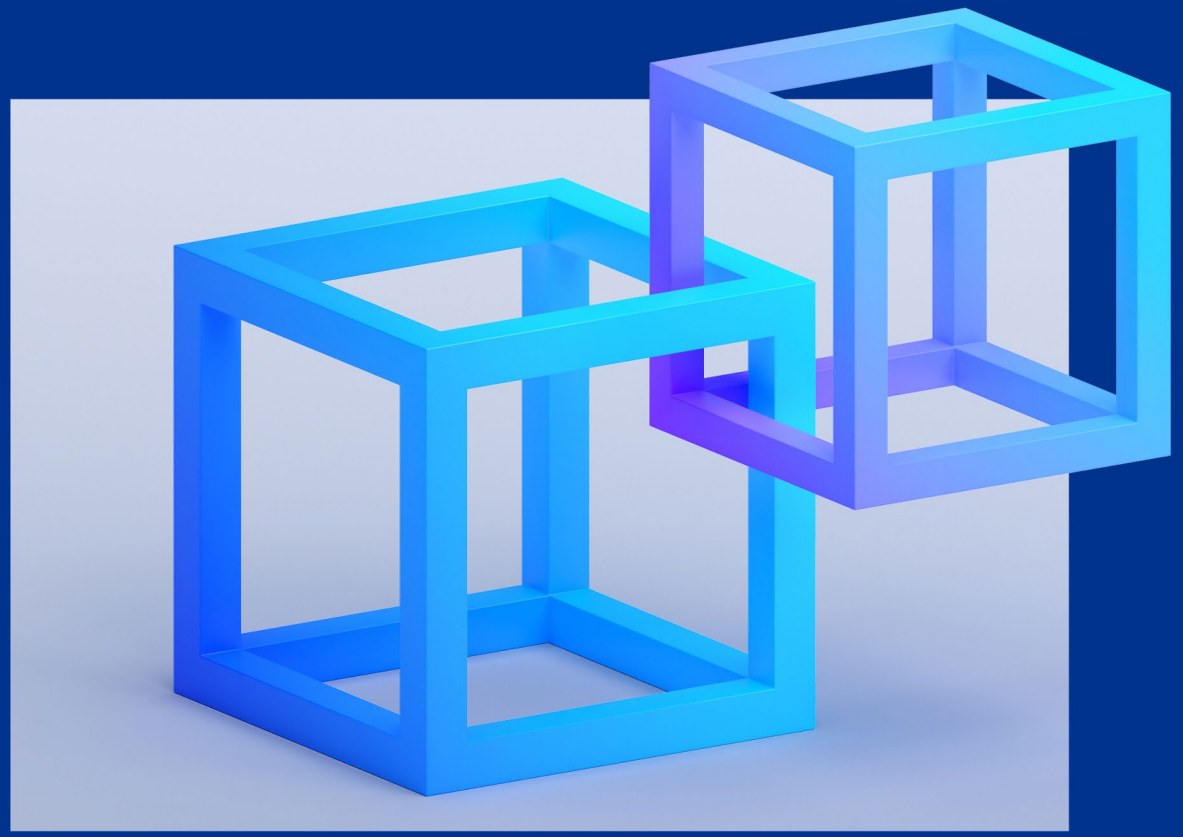
No direct impact.

Background papers:

None

Appendix	Title	Protective Marking
1	External Audit plan and strategy for the year ending 31 March 2026	

Buckinghamshire and Milton Keynes Fire Authority



Report to the Overview and Audit Committee

External Audit plan and strategy for the year ending 31 March 2026

—

22 July 2026

Introduction

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

We are pleased to have the opportunity to discuss our audit of the financial statements of Buckinghamshire and Milton Keynes Fire Authority for the year ended 31 March 2026.

This report provides the Overview and Audit Committee with an opportunity to review our planned audit approach and scope for the 2025/26 audit. The audit is governed by the provisions of the Local Audit and Accountability Act 2014 and is carried out in compliance with the NAO's 2024 Code of Audit Practice, auditing standards and other professional requirements.

This report outlines our risk assessment and planned audit approach. Our planning activities are still ongoing and we will communicate any significant changes to the planned audit approach at a later date.

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

Contents **Page**

The engagement team

Katie Henry is the engagement director (key audit partner) on the audit. She has 12 years of experience and previously worked within the Local Government audit sector.

Mingjia Guo is the engagement manager responsible for your audit. She has over 6 years of experience in the public sector.

Other key members of the engagement team include Kathy Zhang who will lead our fieldwork.

Yours sincerely,

Katie Henry

Director, KPMG LLP

22 July 2026

Restrictions on distribution

This report is intended solely for the information of those charged with governance of the Buckinghamshire and Milton Keynes Fire Authority and the report is provided on the basis that it should not be distributed to other parties; that it will not be quoted or referred to, in whole or in part, without our prior written consent; and that we accept no responsibility to any third party in relation to it.

How we deliver audit quality

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

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

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

We depend on well-planned timing of our audit work to avoid compromising the quality of the audit. This is also heavily dependent on receiving information from management and those charged with governance in a timely manner.

We aim to complete all audit work no later than 2 days before audit signing.

We are committed to providing you with a high-quality service. If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact Katie Henry (katie.henry7@kpmg.co.uk) the engagement lead to the Authority, who will try to resolve your complaint. If you are dissatisfied with the response, please contact the national lead partner for all of KPMG's work under our contract with Public Sector Audit Appointments Limited, Tim Cutler (tim.culter@kpmg.co.uk). After this, if you are still dissatisfied with how your complaint has been handled you can raise your complaint as per the following process Complaints.

Overview of planned scope including materiality

Our materiality levels

We determined materiality for the entity financial statements at a level which could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. We used a benchmark of total prior period expenses which we consider to be appropriate given the sector in which the entity operates, its ownership and financing structure, and the focus of users.

We considered qualitative factors such as stability of legislation, borrowing levels, and lack of shareholders when determining materiality at 2.5% of the benchmark for the financial statements as a whole.

To respond to aggregation risk from individually immaterial misstatements, we design our procedures to detect misstatements at a lower level of materiality £945k / 75% of materiality driven by our expectations of increased level of undetected or uncorrected misstatements in the period. We also adjust this level further downwards for items that may be of specific interest to users for qualitative reasons.

We will report misstatements to the Audit Committee including:

- Corrected and uncorrected audit misstatements above £63k.
- Errors and omissions in disclosure (Corrected and uncorrected) and the effect that they, individually and in aggregate, may have on our opinion.
- Other misstatements we include due to the nature of the item.

Control environment

The impact of the control environment on our audit is reflected in our planned audit procedures. Our planned audit procedures reflect findings raised in the previous year and management's response to those findings.

Materiality

Materiality for the entity	**£1.26m** (2025: £1.15m 2.5% of Expenditure)
Procedures designed to detect individual errors at this level	**£945k** (2025: £862k)
Misstatements reported to the audit committee	**£63k** (2025: £57.5k)

Overview of planned scope including materiality (cont.)

Timing of our audit and communications

We will maintain communication led by the engagement partner and manager throughout the audit. We set out below the form, timing and general content of our planned communications:

- Kick-off meeting with management in March 2026 where outlined our audit approach and discuss management's progress in key areas
- Overview and Audit Committee meeting in July 2026 where we present our final audit plan
- Status meetings with management on a regular basis where we communicate progress on the audit plan, any misstatements, control deficiencies and significant issues
- Closing meeting with management in September 2026 where we discuss the auditor's report and any outstanding deliverables
- Overview and Audit Committee meeting in November 2026 where we communicate audit misstatements and significant control deficiencies
- Biannual private meetings can also be arranged with the Committee chair if there is interest.

Using the work of others and areas requiring specialised skill

We outline below where, in our planned audit response to audit risks, we expect to use the work of others such as Internal Audit or require specialised skill/knowledge to perform planned audit procedures and evaluate results.

Others	Extent of planned involvement or use of work
Internal Audit	We will review the work of internal audit as part of our risk assessment procedures but will not place reliance on their work.
KPMG Pensions Centre of Excellence	We will involve our pensions colleagues to review the pension liability valuation on the balance sheet during our audit. This will involve assessing the work of the pension fund actuaries including the relevant assumptions used.

Significant risks

Our risk assessment draws upon our understanding of the applicable financial reporting framework, knowledge of the business, the industry and the wider economic environment in which Buckinghamshire and Milton Keynes Fire Authority operates.

We also use our regular meetings with senior management to update our understanding and take input from sector audit teams and internal audit reports.

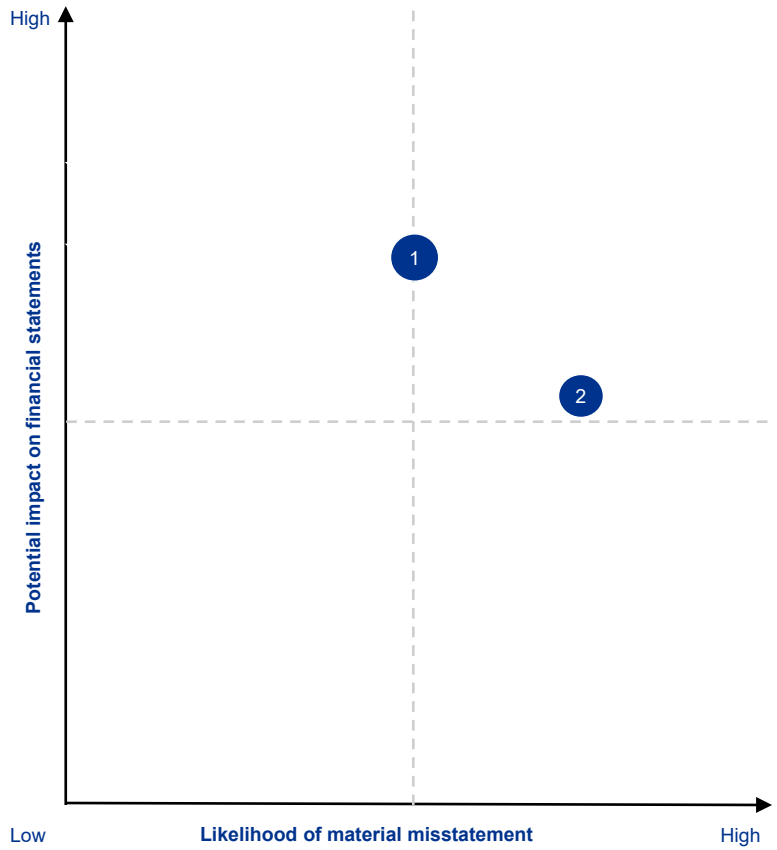
Due to the current levels of uncertainty, there is an increased likelihood of significant risks emerging throughout the audit cycle that are not identified (or in existence) at the time we planned our audit. Where such items are identified we will amend our audit approach accordingly and communicate this to the Overview and Audit Committee.

Value for money

We are required to provide commentary on the arrangements in place for ensuring Value for Money is achieved at the Council and report on this via our Auditor's Annual Report. This will be published on the Council's website and will include a commentary on our view of the appropriateness of the Council's arrangements against each of the three specified domains of Value for Money: financial sustainability; governance; and improving economy, efficiency and effectiveness.

We have outlined the status of our risk assessment procedures on page 12.

Significant risks	
1.	Management override of Controls
2.	Valuation of post retirement benefit obligations (Firefighters Pension Scheme)



Key:
- # Significant financial statement audit risks
- # Higher assessed risk
- # Key audit matter

Audit risks and our audit approach (cont.)

1 Management override of controls[(a)]

Fraud risk related to unpredictable way management override of controls may occur

Change vs prior year ⟷

Significant audit risk

Professional standards require us to communicate the fraud risk from management override of controls as significant.

Management is in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

We have not identified any specific additional risks of management override relating to this audit at this stage.

Planned response

- Our audit methodology incorporates the risk of management override as a default significant risk.
- Assess accounting estimates for biases by evaluating whether judgements and decisions in making accounting estimates, even if individually reasonable, indicate a possible bias.
- Evaluate the selection and application of accounting policies.
- In line with our methodology, evaluate the design and implementation of controls over journal entries and post closing adjustments.
- Assess the appropriateness of changes compared to the prior year to the methods and underlying assumptions used to prepare accounting estimates.
- Assess the business rationale and the appropriateness of the accounting for significant transactions that are outside the entity's normal course of business, or are otherwise unusual (if any).
- We will analyse all journals through the year using data and analytics and focus our testing on those with a higher risk.

Note: (a) Significant risk that professional standards require us to assess in all cases.

Audit risks and our audit approach (cont.)

2 Valuation of post retirement benefit obligations (Firefighters Pension Scheme)

Risk that an inappropriate amount is estimated and recorded.

Change vs prior year ⟷

Significant audit risk

The valuation of the post-retirement benefit obligations involves the selection of appropriate actuarial assumptions, most notably the discount rate applied to the scheme liabilities, inflation rates and mortality rates. The selection of these assumptions is inherently subjective and small changes in the assumptions and estimates used to value the Authority's pension liability could have a significant effect on the financial position of the Authority.

The effect of these matters is that, as part of our risk assessment, we determined that post-retirement benefits obligation over the Firefighters Pension Scheme has a high degree of estimated uncertainty. The financial statements disclose the assumptions used by the Authority in completing the year end valuation of the pension deficit and the year-on-year movements.

Also, recent changes to market conditions have meant more councils are finding themselves moving into surplus for their Local Government Pension Scheme (or surpluses have grown and have become material). The requirements of the accounting standards on recognition of these surplus are complicated and requires actuarial involvement.

We concluded there is a significant risk with regards to the Firefighters Pension Scheme on account of its size.

As LGPS is smaller and less sensitive to changes in actuarial assumptions compared to the Firefighters' Pension Scheme, we do not consider there to be a significant risk over this pension scheme and assessed the risk to reach an elevated level due to the complexity of LGPS pension and the new triennial valuation in place

Planned response

We will perform the following procedures:

- Understand the processes the Authority have in place to set the assumptions used in the valuation;
- Evaluate the competency, objectivity of the actuaries to confirm their qualifications and the basis for their calculations;
- Perform inquiries of the accounting actuaries to assess the methodology and key assumptions made, including actual figures where estimates have been used by the actuaries, such as the rate of return on pension fund assets;
- Agree the data provided by the audited entity to the Scheme Administrator for use within the calculation of the scheme valuation;
- Evaluate the design and implementation of controls in place for the Authority to determine the appropriateness of the assumptions used by the actuaries in valuing the liability;
- Challenge, with the support of our own actuarial specialists, the key assumptions applied, being the discount rate, inflation rate and mortality/life expectancy against externally derived data;
- Confirm that the accounting treatment and entries applied by the Group are in line with IFRS and the CIPFA Code of Practice;
- Consider the adequacy of the Authority's disclosures in light of the updated information and change of contributions following the completion of the funding valuation, and assess the sensitivity of the deficit or surplus to the assumptions made;
- Where applicable, assess the level of surplus that should be recognised by the entity; and
- Assess the impact of a new triennial valuation model and/or any special events, where applicable.

Audit risks and our audit approach

Expenditure – rebuttal of Significant Risk

Practice Note 10 states that the risk of material misstatement due to fraudulent financial reporting from the manipulation of expenditure recognition is required to be considered. Having considered the risk factors relevant to the Authority and the nature of expenditure within the Authority, we have determined that a significant risk relating to expenditure recognition is not required.

Specifically, the financial position of the Authority, (whilst under pressure) is not indicative of a position that would provide an incentive to manipulate expenditure recognition. The Authority is forecasting a small surplus for the financial year, a favourable variance to plan of £311k. Whilst this could be indicative of under-recognition of expenditure, the Authority is forecasting a increase in reserves for the financial year. Hence, we do not believe there is any heightened incentive or pressure to under-recognise expenditure.

Furthermore, the Authority's capital plan has a provisional outturn of £1.974m which compares to the capital budget of £8.843m. The remaining unspent budget will be carried forward to 2026/27. Therefore, we do not consider there is incentive to fraudulently materially expense capital expenditure, and the size of the variance to plan for revenue expenditure implies that the risk of material fraud is remote.

Finally, whilst the Authority's medium term financial strategy (MTFS) does require the use of reserves to balance annual budgets in the short term, the authority maintains a reasonable reserves balance over the course of the five-year MTFS suggesting the Authority is not struggling to balance its budget so further reducing the incentive or pressure to fraudulently manipulate the financial statements.

We also considered if the level of the Authority's minimum revenue provision (MRP) could indicate potential fraudulent recognition of MRP expenditure. We note that the majority of the Authority's capital programme is funded through capital grant and therefore there is limited opportunity to fraudulently misstate the financial statements through manipulation of MRP because MRP is only recognised to reflect the requirement to make repayments of debt used to fund capital assets.

Audit risks and our audit approach

Revenue – Rebuttal of Significant Risk

Professional standards require us to presume, unless rebutted, that the fraud risk from revenue recognition is a significant risk. Due to the nature of the revenue within the sector we have rebutted this significant risk. We have set out the rationale for the rebuttal of key types of income in the table below.

Description of Income	Nature of Income	Rationale for Rebuttal
Income from Council Tax	This is the income received from local residents paid in accordance with an annual bill based on the banding of the property concerned.	The income is highly predictable and is broadly known at the beginning of the year, as the Authority recognises the statutory precept it makes of the billing authorities, Buckinghamshire Council and Milton Keynes Council. As the Authority only recognises the precept it issues, it is highly unlikely for this balance to be subject to fraudulent financial manipulation.
Fees, charges & other service income	Revenue recognised from receipt of fixed fee services, in line with the fees and charges schedules agreed and approved annually.	The income stream represents high volume, low value sales, with simple recognition. Fees and charges values are agreed annually. We do not deem there to be any incentive or opportunity to manipulate the income.
Government Grants and Contributions	Predictable income receipted primarily from central government, including for housing benefits.	Grant income at a local authority typically involves a small number of high value items and an immaterial residual population. These high value items frequently have simple recognition criteria and can be traced easily to third party documentation, most often from central government source data. There is limited incentive or opportunity to manipulate these figures.

Mandatory communications

Type	Statements
Management's responsibilities (and, where appropriate, those charged with governance)	Prepare financial statements in accordance with the applicable financial reporting framework that are free from material misstatement, whether due to fraud or error. Provide the auditor with access to all information relevant to the preparation of the financial statements, additional information requested and unrestricted access to persons within the entity.
Auditor's responsibilities	Our responsibilities set out through the NAO Code (communicated to you by the PSAA) and can be also found on their website, which include our responsibilities to form and express an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.
Auditor's responsibilities – Fraud	This report communicates how we plan to identify, assess and obtain sufficient appropriate evidence regarding the risks of material misstatement of the financial statements due to fraud and to implement appropriate responses to fraud or suspected fraud identified during the audit.
Auditor's responsibilities – Other information	Our responsibilities are communicated to you by the PSAA and can be also found on their website, which communicates our responsibilities with respect to other information in documents containing audited financial statements. We will report to you on material inconsistencies and misstatements in other information.
Independence	Our independence confirmation at page 22 discloses matters relating to our independence and objectivity including any relationships that may bear on the firm's independence and the integrity and objectivity of the audit engagement partner and audit staff.

Buckinghamshire and Milton Keynes Fire Authority

Value for money

Our approach

Year ended 31 March 2026

July 2026

Value for money

Our value for money reporting requirements have been designed to follow the guidance in the Audit Code of Practice.

Our responsibility is to conclude on significant weaknesses in value for money arrangements.

The main output is a narrative on each of the three domains, summarising the work performed, any significant weaknesses and any recommendations for improvement.

We have set out the key methodology and reporting requirements on this slide and provided an overview of the process and reporting on the following page.

Risk assessment processes

Our responsibility is to assess whether there are any significant weaknesses in the Authority's arrangements to secure value for money. Our risk assessment will consider whether there are any significant risks that the Authority does not have appropriate arrangements in place.

In undertaking our risk assessment we will be required to obtain an understanding of the key processes the Authority has in place to ensure this, including financial management, risk management and partnership working arrangements. We will complete this through review of the e Authority's documentation in these areas and performing inquiries of management as well as reviewing reports, such as internal audit assessments.

Reporting

Our approach to value for money reporting aligns to the NAO guidance and includes:

- A summary of our commentary on the arrangements in place against each of the three value for money criteria, setting out our view of the arrangements in place compared to industry standards;
- A summary of any further work undertaken against identified significant risks and the findings from this work; and
- Recommendations raised as a result of any significant weaknesses identified and follow up of previous recommendations.

The Authority will be required to publish the commentary on its website at the same time as publishing its annual report online.

Financial sustainability

How the body manages its resources to ensure it can continue to deliver its services.

Governance

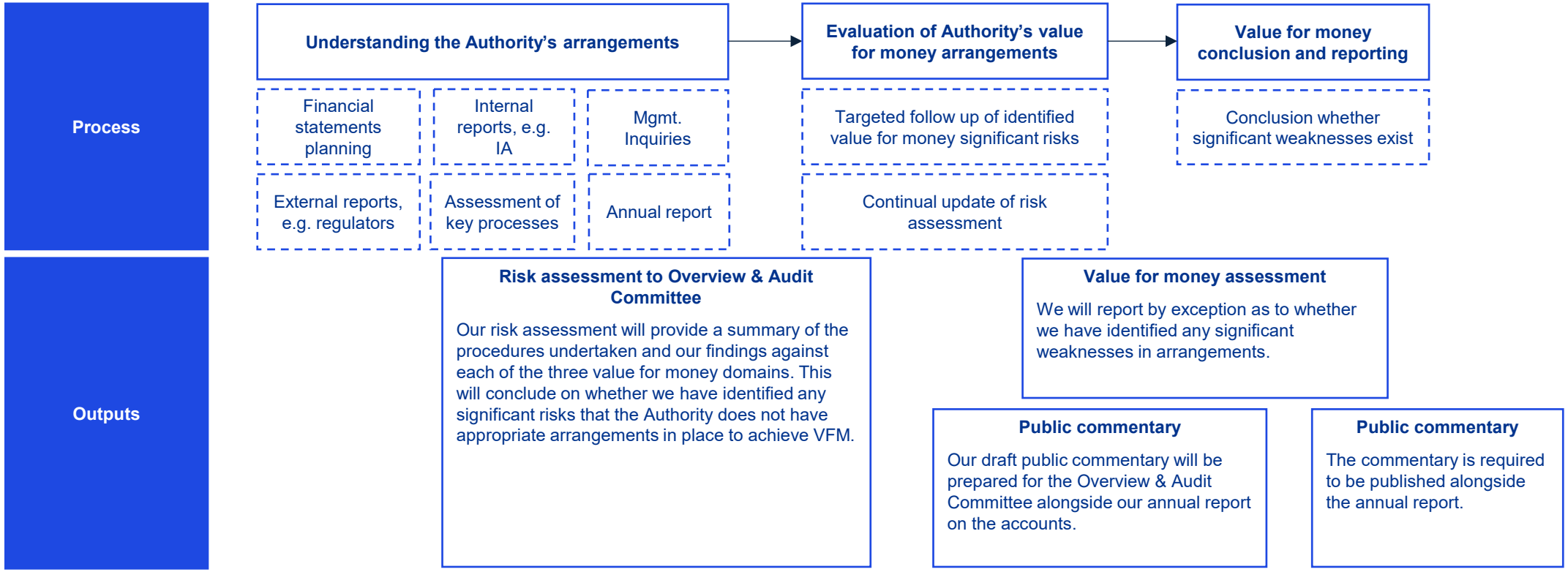
How the body ensures that it makes informed decisions and properly manages its risks.

Improving economy, efficiency and effectiveness

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

Value for money

Approach we take to completing our work to form and report our conclusion:



Summary of risk assessment

Summary of risk assessment

As set out in our methodology we have evaluated the design of controls in place for a number of the Authority's systems, reviewed reports from external organisations and internal audit and performed inquiries of management. These procedures are consistent with prior year.

Based on these procedures the table below summarises our assessment of whether there is a significant risk that appropriate arrangements are not in place to achieve value for money at the Authority for each of the relevant domains:

Domain	Significant risk identified?
Financial sustainability	No significant risks identified
Governance	No significant risks identified
Improving economy, efficiency and effectiveness	No significant risks identified

We have not identified any significant risks that there are not appropriate arrangements in place as part of the procedures we have undertaken. We have provided a summary of the procedures performed and our key findings from n page 15 to 20..

We have not raised any recommendations as a result of our work as at planning and risk assessment stage..

We have not raised any performance improvement observations as a result of our work. We have followed up on the work performed by the Authority in respect of the performance improvement observation raised in prior year and reported our finding on page 21 and 22..

Value for money arrangements

Financial sustainability

In assessing whether there was a significant risk of financial sustainability we reviewed:

- The processes for setting the 2025/26 financial plan to ensure that it is achievable and based on realistic assumptions;
- How the 2025/26 efficiency plan was developed and monitoring of delivery against the requirements;
- Processes for ensuring consistency between the financial plan set for 2025/26 and the workforce and operational plans;
- The process for assessing risks to financial sustainability;
- Processes in place for managing identified financial sustainability risks; and;
- Performance for the year to date against the financial plan.

Summary of risk assessment

Setting the current year financial plan

The Authority set a balanced budget for 2025/26. The Authority applies a zero-based budgeting approach, whereby every line of the budget is reviewed and challenged. Key assumptions are set out in the Medium Term Financial Plan (MTFP) and relate to council tax increases, council tax base growth, pay awards, inflation and funding settlements. These assumptions are subject to scrutiny through officer-led challenge panels, followed by challenge from the members. Significant budget movements and changes from previous years are specifically reviewed, and areas of risk are identified, with mitigation plans (including use of reserves) agreed where necessary. The Chief Finance Officer is required to report on the robustness of the estimates used in the budget, and Members must have regard to this assessment when setting the budget.

The MTFP explicitly incorporates emerging cost pressures and funding uncertainties. These include inflationary pressures, particularly pay inflation; the loss or reduction of specific grants; changes in business rates and council tax funding; and service-specific pressures such as increased contributions to the Thames Valley Fire Control Service. Where funding for specific activities is uncertain (for example, grant funding beyond 2025/26), assumptions are clearly stated, and risks are reflected in the reserves strategy. Revised appendices to the MTFP are produced where updated information (such as billing authority figures or grant confirmations) becomes available, ensuring emerging issues are reflected before final approval.

Approval of the financial plans

The final budget is subject to multiple layers of scrutiny prior to approval. Officers and Members scrutinise proposals during the MTFP development process, including through formal challenge panels. The Executive Committee considers the MTFP, revenue budget, council tax precept and capital programme, and recommends them to the Fire Authority. The Fire Authority is required to consider the statutory statement of the Chief Finance Officer on the robustness of estimates and adequacy of reserves before approving the budget and council tax precept. Any late changes to funding assumptions are reported through revised appendices to ensure Members approve a balanced and up-to-date budge.

The Medium Term Financial Plan for 2026/27 to 2030/31 approved on 11 Feb 2026. This budget is prepared on the same basis as MTFP for 2025/26 and set a balanced budget till 2030/31.

Value for money arrangements

Financial sustainability

In assessing whether there was a significant risk of financial sustainability we reviewed:

- The processes for setting the 2025/26 financial plan to ensure that it is achievable and based on realistic assumptions;
- How the 2025/26 efficiency plan was developed and monitoring of delivery against the requirements;
- Processes for ensuring consistency between the financial plan set for 2025/26 and the workforce and operational plans;
- The process for assessing risks to financial sustainability;
- Processes in place for managing identified financial sustainability risks; and;
- Performance for the year to date against the financial plan.

(… Cont..)

Financial Performance and monitoring of the result

A balanced budget was set for 2025/26 with budgeted expenditure of £42.989 million. As at the end of January 2026, the Authority is forecasting a surplus for the financial year, a favourable variance to plan of £311k. The forecasted surplus is primarily due to lower employee costs arising from vacant posts. This was partially offset by a forecast funding shortfall of £0.702m, driven mainly by reductions in central government grant funding notified after budget approval, including the Airwave grant and a significant reduction in the Pension Grant. The impact of these funding reductions was mitigated by the favourable variance in treasury investment income, hence no transfer from the reserve is required.

As with all local authorities, the Authority has a savings plan to achieve a balanced budget. For the Authority, it set itself a target of identifying savings equal to 2% of the non-pay budget (equivalent to £245k for 2025/26) with no planned savings for the pay budget. The forecast saving for 2025/26 is expected to be £341k (2.78%).

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

The Authority's capital plan has a provisional outturn of £1.974m, compared to the capital budget of £8.843 million. The remaining unspent budget will be carried forward to 2026/27. c£6million of the underspent related to the Property project with 2-year period and the rest of the underspent relates to capital projects currently waiting for the outcome of on-call improvement programme, including appraisal for High Wycombe fire station.

Financial performance are monitored through Budget Monitoring Report which is presented to the Executive Committee.

Risk assessment conclusion

Based on the risk assessment procedures performed we have not identified a significant risk associated with financial sustainability.

Value for money arrangements

Governance

In assessing whether there was a significant risk relating to governance we reviewed:

- Processes for the identification, monitoring and management of risk;
- The design of the governance structures in place at the Authority;
- Controls in place to prevent and detect fraud;
- The review and approval of the 2025/26 financial plan by the Authority, including how financial risks were communicated;
- How compliance with laws and regulations is monitored;
- Processes in place to monitor officer compliance with expected standards of behaviour, including recording of interests, gifts and hospitality; and
- How the Authority ensures decisions receive appropriate scrutiny.

Summary of risk assessment

Approach to identifying, monitoring and management of risk

The new risk policy and risk management framework have been refreshed from when they were previously accepted in 2021. The Authority engaged with partners across the local resilience forum and Thames Valley Police to look at how risk scored as best practice.

The Authority has a clear and structured approach to identifying both current and emerging risks. Risks are identified through planning, audits, incident data, staff feedback and partner engagement, including work with the Thames Valley Local Resilience Forum. All risks are assessed using a standard 5x5 likelihood and impact matrix with defined scoring guidance, which helps ensure a consistent assessment of risk across the organisation.

Risk scores are reviewed regularly and reflect professional judgement supported by clear definitions of likelihood and impact. Each risk is scored as untreated, current and target, allowing the Authority to understand how effective existing controls are and whether further action is needed. Risk scores are challenged through review at delivery groups and corporate forums, with escalation where risks increase or change.

Mitigating actions are agreed using the four-option approach of tolerate, treat, transfer or terminate. Each risk has a named owner and clearly set out current and planned actions, timescales and target scores recorded in risk registers. Progress against these actions is monitored through regular reviews to assess whether controls are working as intended or need strengthening.

Risks are reported and reviewed through a clear governance structure, moving from local and departmental risk registers to delivery groups, the Organisational Risk Group and the CRMP Performance Board. Strategic risks are reviewed by the Strategic Leadership Board and reported to the Fire Authority via the Overview and Audit Committee, providing member-level scrutiny, challenge and transparency.

The Framework also includes a Risk Appetite statement, specifying risk appetite for different contest.

Governance Structure

The authority is headed by the Fire Authority, with the Overview & Audit Committee as an oversight committee and the Executive Committee as the board (cabinet). There is a Senior Management Board (SMB) who has day to day operations delegated to it by Executive Committee.

Value for money arrangements

Governance

In assessing whether there was a significant risk relating to governance we reviewed:

- Processes for the identification, monitoring and management of risk;
- The design of the governance structures in place at the Authority;
- Controls in place to prevent and detect fraud;
- The review and approval of the 2025/26 financial plan by the Authority, including how financial risks were communicated;
- How compliance with laws and regulations is monitored;
- Processes in place to monitor officer compliance with expected standards of behaviour, including recording of interests, gifts and hospitality; and
- How the Authority ensures decisions receive appropriate scrutiny.

(… Cont.)

The Authority also have internal governance structure, including the Business Transformation Board and the Performance Monitoring Board.

Decision Making

The Authority's decision making process is adequate and in line with our expectations. There is a range of committees considered proportionate to the size and complexity of the Authority.

Decisions with material financial or strategic implications are required to be supported by business cases, project mandates or Project Initiation Documents (PIDs), particularly for capital schemes, new proposals, growth bids and major projects. These documents are expected to set out the rationale for the decision, alignment with the Authority's strategic objectives (including the Community Risk Management Plan), detailed financial implications across current and future years, affordability within approved budgets or the Medium Term Financial Plan, and assessment of risks and mitigation measures.

The Authority also considered the equality and environmental impact of its decisions, ensuring the Authority complies with the various statutory duties imposed on it.

The most significant decision taken during the year was the approval of the On-call Improvement Programme at March 26 Extraordinary meeting of the Fire Authority. The programme includes the removal of six on-call crewed fire engines and the closure and decommissioning of two fire stations at Great Missenden and Stokenchurch.

We reviewed all supporting reports presented to the committee and consider that reports provided a clear and sufficient basis for informed and accountable decision-making. We also reviewed the full report pack published on the Authority's website, including those for public consultation, and consider that the proposals were objectively assessed and transparently reported to both members and the public.

Risk assessment conclusion

Based on the risk assessment procedures performed we have not identified a significant risk associated with governance.

Value for money arrangements

Improving economy, efficiency and effectiveness

In assessing whether there was a significant risk relating to improving economy, efficiency and effectiveness we reviewed:

- The processes in place for assessing the level of value for money being achieved and where there are opportunities for these to be improved;
- The development of efficiency plans and how the implementation of these is monitored;
- How the performance of services is monitored and actions identified in response to areas of poor performance;
- How the Authority has engaged with partners in development of the organisation and system wide plans and arrangements;
- The engagement with wider partnerships and how the performance of those partnerships is monitored and reported; and
- The monitoring of outsourced services to verify that they are delivering expected standards.

Summary of risk assessment

Assessing Value for Money and Opportunities for Improvement

Each year the fire authority set an efficiency and productivity plan. For 025/26, the Authority has set an efficiency target of 2% of non-pay budget (equivalent to £245k for 2025/26) which form part of the balanced budget. Savings delivered in 2023/24 and 2025/26 were £300k and £238k respectively, representing 2.79% and 2.24% of the non-pay budget. The forecast saving for 2025/26 is expected to be £341k (2.78%).

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

Monitoring of Operational Performance

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

Procurement

The Authority has implemented procurement arrangements to assist in ensuring compliance with procurement regulations and we have not identified any concerns in respect of procurement arrangements as part of our work.

Tender waivers, where authority to bypass these procurement regulations, can be an indication that arrangements are ineffective. At the Authority, there was a register of tender waiver. There are 6 waivers have been signed off since April 2025 with the largest waiver being £55k for the management of telecom Hub. Waiver approved due to there was only one qualified supplier identified.

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

Value for money arrangements

Improving economy, efficiency and effectiveness

In assessing whether there was a significant risk relating to improving economy, efficiency and effectiveness we reviewed:

- The processes in place for assessing the level of value for money being achieved and where there are opportunities for these to be improved;
- The development of efficiency plans and how the implementation of these is monitored;
- How the performance of services is monitored and actions identified in response to areas of poor performance;
- How the Authority has engaged with partners in development of the organisation and system wide plans and arrangements;
- The engagement with wider partnerships and how the performance of those partnerships is monitored and reported; and
- The monitoring of outsourced services to verify that they are delivering expected standards.

External Inspection

In 2023 HMICFRS moved the Authority into an enhanced monitoring process known as Engage. This was in response to serious causes of concern identified by HMICFRS in respect of a lack of improvements in equality, diversity and inclusion; and a lack of improvement in ensuring its teams can prioritise work according to risk. In January 2025, HMICFRS re-inspected the Authority. As a result, HMICFRS was able to move the Authority into its default phase of monitoring known as Scan. This evidenced that the Authority has satisfied the factors driving the adverse regulatory inspection and improved the quality of its services; and moved to a "business as usual" relationship with its regulator.

HMICFRS started fire and rescue services inspection program 2025-27 during financial year 2025/26 and the Authority is the first 14 services being inspected. Inspection was concluded in April 2026 and the final report is expected in July 2026. No issue has been reported as at audit planning stage. We will inspect the report as part of year-end audit procedure.

Risk assessment conclusion

Based on the risk assessment procedures performed we have not identified a significant risk associated with Improving economy, efficiency and effectiveness.

Performance Improvements observation – follow up from prior year

The following observation was raised in the prior year:

#	Issue, impact and recommendation	Management Response in 2024/25	Update from 2025/26 risk assessment
1	**High Wycombe fire station** The Authority has identified that the condition of the High Wycombe fire station is deteriorating on account of the stations age. If the quality of the station deteriorates further, there may be an impact on the quality of services provided out of that station. The Authority has started work to identify and appraise options for the fire station. However, there can be a long lead time in being able to perform capital works therefore it's important that the Authority deals with the station as a priority. The Authority should ensure that work to rectify the condition of the High Wycombe fire station is reported regularly through the Authority's governance structure to allow for scrutiny as to the nature of the proposed works and progress in implementing a solution.	Management provided verbal response at the Overview and Audit Committee.	We have inspected the progress report for the High Wycombe presented to SLT in March 2026 where options were identified and sufficiently assessed. The progress update is regularly featured in the weekly meetings. The Authority has appointed a new Property Manager start to reassess the possibility of sequencing works to maintain the site as an operational station throughout. Further update and business case will be presented in June. We will inspect the business case as part of year-end audit procedure.

Performance Improvements Observation – follow up from prior year

The following observation was raised in the prior year:

#	Issue, impact and recommendation	Management Response in 2024/25	Update from 2025/26 risk assessment
2	**Risk management** The Authority has a risk management process which is appropriate and proportionate to the size, nature, and complexity of the Authority. However the Authority should consider enhancing risk management processes by including elements we consider to be good practice from other organisations. These are: - Setting a risk appetite statement for the different types of risk the authority faces (e.g. financial, quality, reputational) - this may result in the Authority identifying that existing controls are insufficient to bring a risk within appetite, or may allow the Authority to take on a greater degree of risk, whilst still controlled, to enhance the services it provides. - Setting a target score and date for each individual risk - this would allow members to assess whether the Authority is effectively managing risks to the desired level, or whether there is a gap in the mitigations required to adequately control risk.	Management provided verbal response at the Overview and Audit Committee.	The new risk policy and risk management framework have been refreshed in 2025/26. The Risk management framework includes a risk appetite statement. This statement specified the different risk tolerance and priority for strategic risk and operational Risk. In addition, the risk register has been updated to include a target risk score and relevant dates to track the progress. ***Considering improvements made above, we deem this previous Performance Improvement Observation being fully addressed.***

Appendix

Audit team and rotation

Your audit team has been drawn from our specialist local government audit department and is led by key members of staff who will be supported by auditors and specialists as necessary to complete our work. We also ensure that we consider rotation of your audit partner and firm.

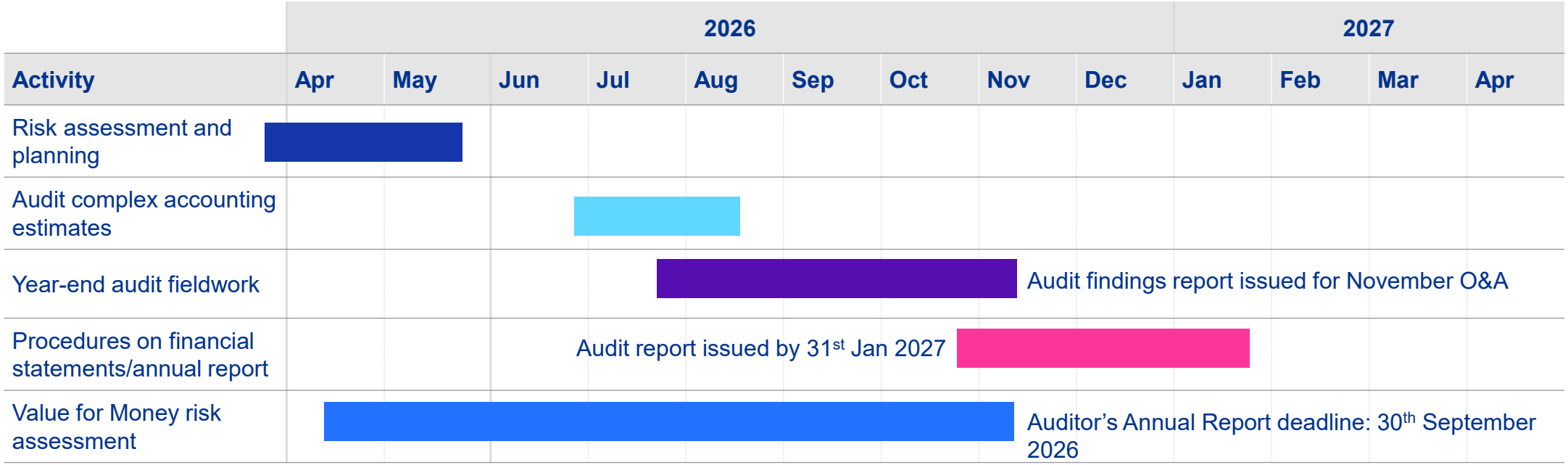
	Katie is the director responsible for our audit. She will lead our audit work, attend the Overview and Audit Committee and be responsible for the opinions that we issue.		Mingjia is the manager responsible for our audit. She will co-ordinate our audit work, attend the Overview and Audit Committee and ensure we are co-ordinated across our accounts and VFM work.		Kathy is the in-charge responsible for our audit for the third year. She will be responsible for our on-site fieldwork. She will complete work on more complex section of the audit.

To comply with professional standard we need to ensure that you appropriately rotate your external audit partner. There are no other members of your team which we will need to consider this requirement for:

This will be Katie's third year as your engagement lead. They are required to rotate every five years, extendable to seven with PSAA approval.

Audit timeline

We have developed our audit timeline based on management's financial reporting timetable. If we need to make significant changes to the audit timeline below, then we will communicate the reasons to you on a timely basis.



* Dates for issuing deliverables are preliminary and based on information available at planning. They are therefore subject to change.

Fees

Audit fee

The audit fees for the year ended 31 March 2026 are set out below.

Entity	2025/26 (£'000)	2024/25 (£'000)
Scale fees as set by PSAA	109	106
Fee variations – Subject to PSAA approval	-	31
Non-audit fees	0	0
TOTAL	109	137

We note we are expecting fee variations for the following areas in 2025/26 and will advise of the level as work progresses:

- LGPS Triennial valuation (we will be in a position to provide an estimate once this has been considered further.

Fee variations are subject to PSAA approval.

Billing arrangements

Fees will be billed in accordance with the milestone completion phasing that has been communicated by the PSAA.

Basis of fee information

Our fees are subject to the following assumptions:

- The Authority's audit evidence files are completed to an appropriate standard (we will liaise with you separately on this);
- Draft statutory accounts are presented to us for audit subject to audit and tax adjustments;
- Supporting schedules to figures in the accounts are supplied;
- The Authority's audit evidence files are completed to an appropriate standard (we will liaise with management separately on this);
- A trial balance together with reconciled control accounts are presented to us;
- All deadlines agreed with us are met;
- We find no weaknesses in controls that cause us to significantly extend procedures beyond those planned;
- Management will be available to us as necessary throughout the audit process; and
- There will be no changes in deadlines or reporting requirements.
- There are no VFM significant risks

We will provide a list of schedules to be prepared by management stating the due dates together with pro-formas as necessary.

Our ability to deliver the services outlined to the agreed timetable and fee will depend on these schedules being available on the due dates in the agreed form and content.

Any variations to the above plan will be subject to the PSAA fee variation process.

Confirmation of Independence

We confirm that, in our professional judgement, KPMG LLP is independent within the meaning of regulatory and professional requirements and that the objectivity of the Partner and audit staff is not impaired.

To the Oversight & Audit Committee members

Assessment of our objectivity and independence as auditor of Buckinghamshire & Milton Keynes Fire Authority

Professional ethical standards require us to provide to you at the planning stage of the audit a written disclosure of relationships (including the provision of non-audit services) that bear on KPMG LLP's objectivity and independence, the threats to KPMG LLP's independence that these create, any safeguards that have been put in place and why they address such threats, together with any other information necessary to enable KPMG LLP's objectivity and independence to be assessed.

This letter is intended to comply with this requirement and facilitate a subsequent discussion with you on audit independence and addresses:

- General procedures to safeguard independence and objectivity;
- Independence and objectivity considerations relating to the provision of non-audit services; and
- Independence and objectivity considerations relating to other matters.

General procedures to safeguard independence and objectivity

KPMG LLP is committed to being and being seen to be independent. As part of our ethics and independence policies, all KPMG LLP partners/directors and staff annually confirm their compliance with our ethics and independence policies and procedures including in particular that they have no prohibited shareholdings. Our ethics and independence policies and procedures are fully consistent with the requirements of the FRC Ethical Standard.

As a result we have underlying safeguards in place to maintain independence through:

- Instilling professional values.
- Communications.
- Internal accountability.
- Risk management.
- Independent reviews.

We are satisfied that our general procedures support our independence and objectivity.

Confirmation of Independence (cont.)

Independence and objectivity considerations relating to the provision of non-audit services

Summary of non-audit services

There are no non-audit services provided.

Summary of fees

We have considered the fees charged by us to the Authority for professional services provided by us during the reporting period.

	2025/26 (to date)	2024/25
	£'000	£'000
Statutory audit	108	137
Total non-audit services	-	-
Total Fees	108	**137**

Contingent fees

We confirm that we have complied with the FRC Ethical Standard's prohibition on charging contingent fees for non-audit services to or in respect of an audited entity.

Independence and objectivity considerations relating to other matters

There are no other matters that, in our professional judgment, bear on our independence which need to be disclosed to the Audit Committee.

Confirmation of audit independence

We confirm that as of the date of this letter, in our professional judgment, KPMG LLP is independent within the meaning of regulatory and professional requirements and the objectivity of the partner and audit staff is not impaired.

This report is intended solely for the information of the Audit and Risk Committee of the Group and should not be used for any other purposes.

We would be very happy to discuss the matters identified above (or any other matters relating to our objectivity and independence) should you wish to do so.

Yours faithfully

KPMG LLP

How we will Collaborate with KPMG Clara collaboration (KCc)

We have successfully deployed KPMG Clara collaboration for Buckinghamshire and Milton Keynes Fire Authority during 2024/25, bringing online collaboration features to the audit. The initial implementation has been successful, and we will continue to deploy additional features over the coming years.

What is KPMG Clara for Buckinghamshire and Milton Keynes Fire Authority ?

- Your gateway into the audit - a dynamic, tailored homepage with real time alerts
- Prepared by management ("PBM") functionality, providing an intuitive user interface for Buckinghamshire and Milton Keynes Fire Authority to securely provide KPMG with the required information and to track the status of KPMG's requests.

Additional features to be deployed through the course of the audit:

- A dedicated and user-friendly space to easily share and collaborate on documents
- Access to the results of our digital audit procedures, through interactive data visualisation and dashboards.

What have we achieved so far?

- KCc approved for use by Buckinghamshire and Milton Keynes Fire Authority
- Access for Buckinghamshire and Milton Keynes Fire Authority users setup through single sign-on
- Dedicated training sessions for Buckinghamshire and Milton Keynes Fire Authority .
- Q&A session hosted by KPMG to support onboarding of Buckinghamshire and Milton Keynes Fire Authority users.
- Use of PBM functionality for the audit in [Q1/transition/planning].

KPMG's Audit quality framework

Audit quality is at the core of everything we do at KPMG and we believe that it is not just about reaching the right opinion, but how we reach that opinion.

To ensure that every partner and employee concentrates on the fundamental skills and behaviours required to deliver an appropriate and independent opinion, we have developed our global Audit Quality Framework.

Responsibility for quality starts at the top through our governance structures as the UK Board is supported by the Audit Oversight Committee, and accountability is reinforced through the complete chain of command in all our teams.

Commitment to continuous improvement

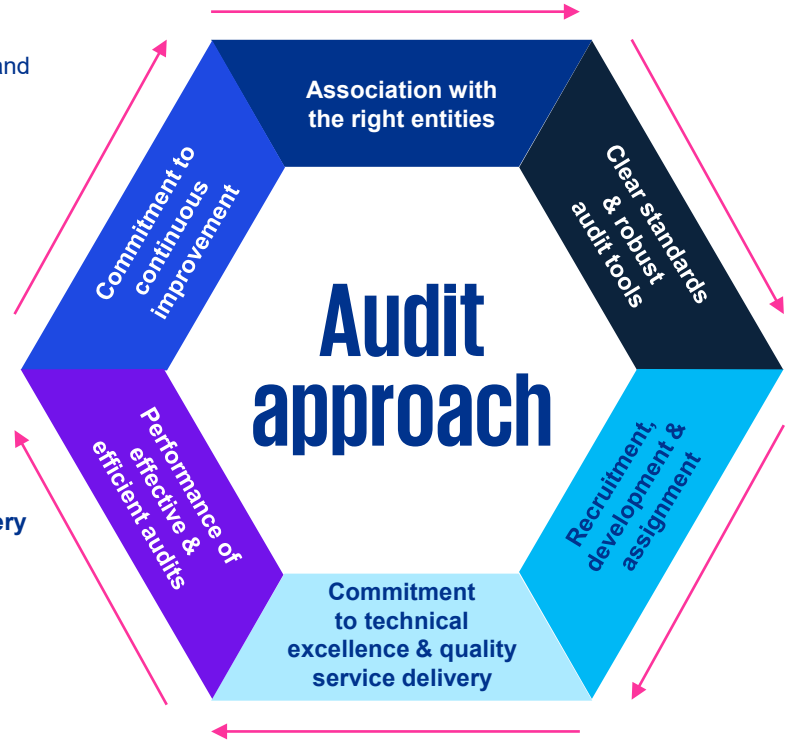
- Comprehensive effective monitoring processes
- Significant investment in technology to achieve consistency and enhance audits
- Obtain feedback from key stakeholders
- Evaluate and appropriately respond to feedback and findings

Performance of effective & efficient audits

- Professional judgement and scepticism
- Direction, supervision and review
- Ongoing mentoring and on the job coaching, including the second line of defence model
- Critical assessment of audit evidence
- Appropriately supported and documented conclusions
- Insightful, open and honest two way communications

Commitment to technical excellence & quality service delivery

- Technical training and support
- Accreditation and licensing
- Access to specialist networks
- Consultation processes
- Business understanding and industry knowledge
- Capacity to deliver valued insights



Association with the right entities

- Select entities within risk tolerance
- Manage audit responses to risk
- Robust client and engagement acceptance and continuance processes
- Client portfolio management

Clear standards & robust audit tools

- KPMG Audit and Risk Management Manuals
- Audit technology tools, templates and guidance
- KPMG Clara incorporating monitoring capabilities at engagement level
- Independence policies

Recruitment, development & assignment of appropriately qualified personnel

- Recruitment, promotion, retention
- Development of core competencies, skills and personal qualities
- Recognition and reward for quality work
- Capacity and resource management
- Assignment of team members and specialists

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Document Classification: KPMG Confidential

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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 22 July 2026

Report title: 2025/26 Compliments, Concerns and Complaints

Lead Member: People, Equality and Diversity and Assurance

Report sponsor: Graham Britten, Director of Legal and Governance

Author and contact: Katie Nellist knellist@bucksfire.gov.uk

Action: Noting

Recommendations: That the report be noted.

Executive summary:

The purpose of this report is to:

- Compare concerns, complaints, and compliments data across the three years 2023/24, 2024/25 and 2025/26
- Advise of any corrective action taken to reduce or remove problems that led to a complaint being made.
- Identify opportunities to improve public perception of the services Buckinghamshire Fire and Rescue Service provides.

It includes details of the complaints that were upheld, corrective action taken to reduce or remove the problem and improve public satisfaction with the services provided.

Financial implications: Whilst there are costs associated with investigating complaints, the cost associated with corrective action continues to be small as issues of liability are thoroughly investigated and, if appropriate, referred to the Authority's insurance provider. Reserves are held in the event of a serious incident occurring.

Risk management: The public are encouraged to report concerns or complaints and, if required, are given assistance to do so. Processes are in place to ensure that concerns and complaints are rigorously investigated, resolved as quickly as possible and, wherever possible, to the satisfaction of the complainant.

Legal implications: Under section 25 of the Local Government Act 1974 the Authority is subject to the jurisdiction of the Local Government and Social Care Ombudsman (LG & SCO).

The LG & SCO has the power to investigate complaints where there has been:

- Maladministration causing injustice.
- A failure to provide a service that it was the public body's function to provide.
- There was a total failure to provide such a service.

Complaints will not be investigated by the LG & SCO until a complainant has exhausted a local authority's internal complaints procedure. As evidenced by the letter from the LG & SCO dated 20 May 2026 (**Appendix 2**) no referrals were made to the LG & SCO in 2025/26.

Privacy and security implications: During the complaint investigation personal data is retained to enable the investigating officer to keep in contact with the complainant. A Data Protection Impact Assessment has been completed to ensure that no aspect of the investigations is privacy intrusive. When the investigation is complete and sufficient time has passed to confirm no further action is required, all personal data is removed, and the anonymised data is retained to consider any patterns of risk. If a complaint is upheld and actions to prevent a similar incident occurring cannot be put in place immediately, the need for a risk treatment will be recorded in a project or department risk register and may be escalated to the corporate risk register. These risk registers are reviewed frequently.

Duty to collaborate: The Policing and Crime Act 2017 requires the Authority to keep opportunities for collaboration with the police and ambulance services under review. Complaints could arise from any of several business projects, processes, or procedures. Many of these have been developed in collaboration with other fire and rescue services or other partner agencies. During development and through to implementation, these are risk and impact assessed to reduce incidents that may lead to complaints arising. The LG & SCO can treat the actions of third parties as if they were actions of the Authority, where any such third-party arrangements exist (Local Government Act 1974, section 25(6) to 25(8)). This means the Authority keeps responsibility for third party actions, including complaint handling, no matter what the arrangements are with that party.

Health and safety implications: Any actual or potential health and safety implications are considered during the investigation of a complaint and reported in line with current procedures.

Environmental implications: There is neutral effect from the recommendations.

Equality, diversity, and inclusion implications: Any actual or potential equality, diversity, and inclusion implications are considered during the investigation of a complaint.

Consultation and communication: Monitoring of user experiences of emergency services performance and the reporting of findings contributes to the identification of potential opportunities to improve the efficiency and effectiveness of the Service's core emergency response, prevention, and protection processes.

In line with the recommendations in the LG & SCO Guidance, 'Effective Complaint Handling for Local Authorities' (revised and published 8 October 2020), this report is submitted annually to this committee and available to the public in the interests of openness and transparency.

Background papers: The last report was made to the Overview and Audit Committee on 16 July 2025:

Appendix	Title	Protective Marking
1	Compliments, Concerns and Complaints received 2023/24 – 2025/26	None
2	Annual Review letter 2025-26 from the Local Government and Social Care Ombudsman	None

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Appendix 1

Compliments, Concerns and Complaints received 2023/24 – 2025/26

1. Purpose

This purpose of this report is to:

- compare concerns, complaints, and compliments data across the three years 2023/24, 2024/25 and 2025/26.
- advise of any corrective action taken to reduce or remove problems that led to a complaint being made.
- identify opportunities to improve public satisfaction with the services the Authority provides.

It includes details of the complaints that were upheld, corrective action taken to reduce or remove the problem and improve public satisfaction with the services provided; and an addendum which includes an update on the replacement to the After Incident Survey intended to improve and broaden the scope of feedback received by the Authority across all of the strands of fire and rescue service activities.

2. Scope

The number of concerns and complaints received from the public is low.

With regard to compliments, a communication was published internally, asking all staff to share any compliments they receive from our communities or partner agencies. It is important that any compliments received by the Service are shared and recorded. This allows the Service to celebrate the good work being done and show that staff are valued and appreciated by those that are most important to us, our communities.

There is a specific page on our website to send feedback: https://bucksfire.gov.uk/contact-us/feedback/ and this is where the majority of complaints and compliments are received.

3. Concerns and complaints

For the period 2025/26 there were complaints relating to:

Driving x 2

Incident handling x 2

Community Engagement x 1

Damage to Property x 2

Miscellaneous x 8

Staff conduct x 2

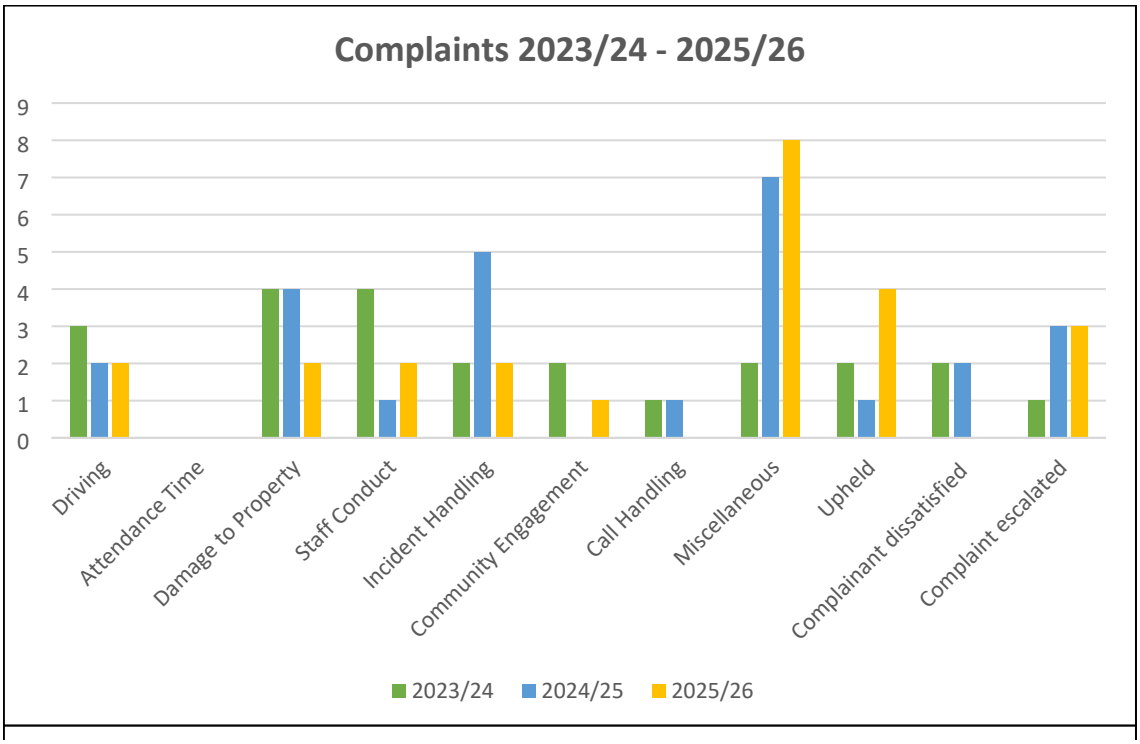
The numbers and types of complaints are reported and monitored monthly through the internal officer boards.

Appendix 1

The Miscellaneous concerns and complaints were as follows:

1. A recently installed smoke alarm had fallen off a ceiling and despite getting back in touch had not received a response to come and refit it.
2. A recent incident where there had been some confusion as to who had responded first to a person in trouble.
3. A change requested to the Authority's website when submitting a Freedom of Information Act request, asking that an address was not required if an email address was provided.
4. Pride 2025 complaint about Political Activism.
5. A complaint about a grammatical error on an incident reported on the Authority's website.
6. A request for the removal of some alleged unlawful data collection options and text on the Authority's website.
7. A leaflet requesting applications for on-call firefighters at a local fire station had not been fully inserted through a letter box and requested that future leaflets were pushed fully through the letter box and out of sight.
8. A request from someone who lived next door to a fire station drill yard for a car that was being used for training purposes to be removed.

There were no complaints investigated by the Local Government & Social Care Ombudsman (LG & SCO) or the Information Commissioner, during this reporting period.



Appendix 1

2023/24 There were 18 concerns/complaints 2 of which were upheld:

- 6 months to arrange a Home Fire Safety Visit (HFSV) then Service failed to attend prearranged visit.

  Complaint upheld. Apology issued and accepted. HFSV carried out.

- Call to Lockout. Property did not belong to caller consequently items of value were allegedly stolen from the property.

  Complaint upheld.

2024/25 There were 20 concerns/complaints of which 1 was upheld:

- A fire appliance parked on a neighbour's driveway when attending a fire next door damaged the block paving on the driveway.

  Complaint upheld. The investigating officer visited the neighbour to assess the damage and apologise. This was then passed to our Insurance Company.

2025/26 There were 17 concerns/complaints of which 4 were upheld.

- A recent incident where there had been some confusion as to who had responded first to a person in trouble.

  Complaint upheld. The investigating officer took a number of steps to rectify this including updating/correcting our website.

- A change requested to our website when submitting a Freedom of Information Act request, asking that an address was not required if an email address was provided.

  Complaint upheld. Changes were made to the website.

- Pride 2025 complaint about Political Activism.

  Complaint upheld.

- A complaint about a grammatical error on an incident reported on the Authority's website.

  Complaint upheld. Changes were made to the website.

4. Compliments

2023/2024 – 10 compliments

2024/2025 – 63 compliments

2025/2026 – 85 compliments

For the period 2025/26 there were compliments relating to:

Appendix 1

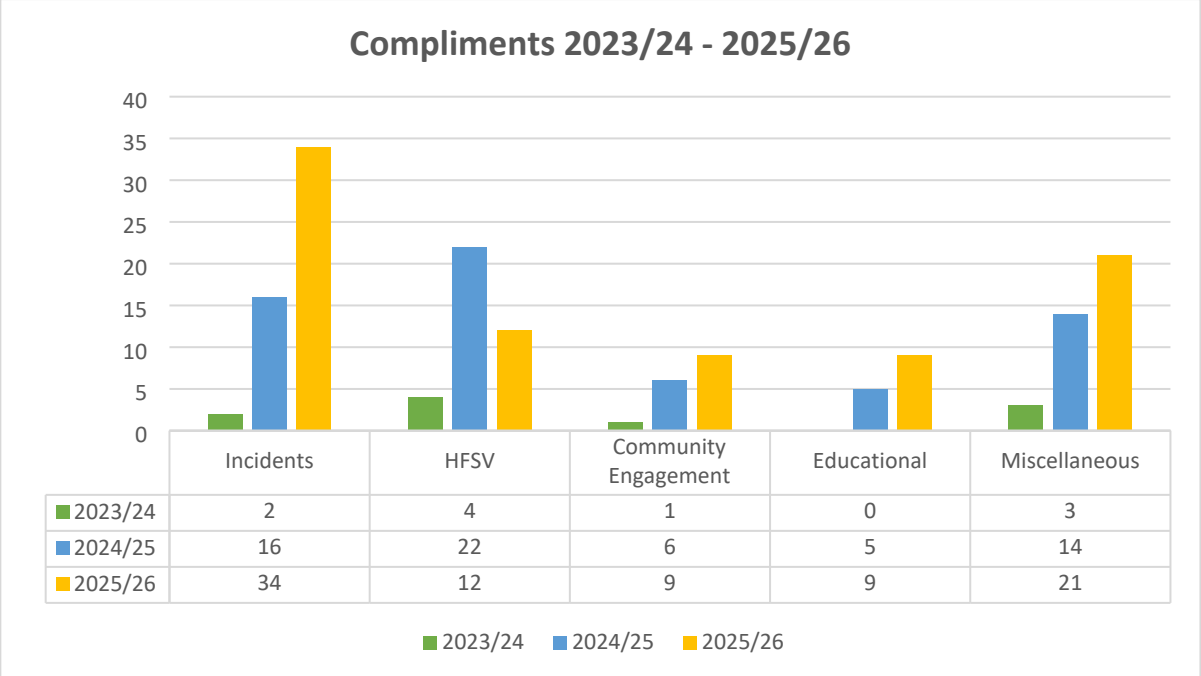
Incidents x 34

Home Fire Safety Visits x 12

Community Engagement x 9

Educational x 9

Miscellaneous x 21



	Incidents	HFSV	Community Engagement	Educational	Miscellaneous
2023/24	2	4	1	0	3
2024/25	16	22	6	5	14
2025/26	34	12	9	9	21

A selection of compliments received this year from each of the categories above:

Incidents:

"I am a paramedic with South Central Ambulance Service and yesterday evening we attended a patient where Green Watch from Beaconsfield station came and assisted us with extrication. My colleagues and I would just like to send our thanks to the crew. They were professional, friendly and helpful and worked well with us in creating a plan for extrication of the patient. They also treated the patient kindly and respectfully. Without their assistance it would have been a struggle for us."

Home Fire Safety Visits:

"I had a fire prevention visit tonight from a three-man fire crew. Just to say how professional and helpful they were. They fitted a heat alarm in the kitchen and gave me some really good advice about my plugs and my electrical appliances in the kitchen. They were friendly, courteous and I was very impressed. I'll let my neighbours know."

Community Engagement:

"I would like to thank Bucks Fire and Rescue personnel for attending the RAF High Wycombe Safety Day on Tuesday. It was great to meet everyone and hear about the services and advice that you provide. Air Command staff gave very positive feedback about

everyone who attended. Thank you for everything that you do for our community to keep us safe!"

Educational:

"Just wanted to pass on my thanks for the delivery of the fire safety workshop for our Year 5 cohort last week. The children and teachers all commented on how engaging the provision was and all had a great time. Thank you again, things like this really do make a difference!"

Miscellaneous

"We recently facilitated a funeral where the Buckinghamshire Fire and Rescue Service attended to show their respect and support to a former member.

It was wonderful seeing the fire engine arrive at the venue, with colleagues in ceremonial dress and standard bearers leading in."

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Local Government & Social Care OMBUDSMAN

20 May 2026

By email

Ms Harrison
Chief Fire Officer
Buckinghamshire Fire & Rescue Service

Dear Ms Harrison

Annual Review letter 2025-26

I write to you with your annual summary of complaint statistics from the Local Government and Social Care Ombudsman for the year ending 31 March 2026.

We recognise that authorities continue to face significant pressures in delivering services to their communities. We hope the data and insight we share with you each year remains a useful tool for reflection and continuous improvement. Please consider it as part of your corporate governance processes.

We will write to organisations in July where there is exceptional practice or where we have concerns about complaint handling. Not all organisations will get a letter. If you do receive a letter it will be sent in advance of its publication on our website on 15 July 2026.

Complaint statistics

Our statistics focus on three key areas that help to assess your organisation's commitment to putting things right when they go wrong. We provide the total number of decisions we made about your authority during the year, the number of complaints that were not for us or not ready for us, the number of complaints we assessed and closed and the number of complaints we investigated.

Complaints upheld - We uphold complaints when we find fault in an organisation's actions, including where the organisation accepted fault before we investigated.

Satisfactory remedy provided by the organisation - In these cases, the organisation upheld the complaint and we agreed with how it offered to put things right.

Compliance with recommendations - We recommend ways for organisations to put things right when faults have caused injustice and monitor their compliance with our recommendations. Failure to comply is rare and a compliance rate below 100% is concerning. In addition, we now provide a timely compliance statistic alongside the overall compliance rate. This statistic shows the proportion of cases where agreed recommendations were recorded as completed on time.

Supporting complaint and service improvement

We remain committed to supporting the sector to embed effective systems of redress. Where authorities are navigating reorganisation and devolution, we are ready to help ensure that robust complaint handling is built into new arrangements from the outset. Please do get in touch if your organisation would benefit from our advice and guidance.

Our Complaint Handling Code, in force since April 2025, is now applied in our casework about councils and offers structure and support to your local complaint system. The Code is good practice for all organisations we

investigate (except where there are statutory complaint handling processes in place), and we may decide to issue it as guidance to other organisations, such as yours, in future.

Our training programme provides a flexible, expert-led route to building complaints capability across your teams, with courses open for individual delegates to book. Contact training@lgo.org.uk for more information.

Our Annual Review of Local Government Complaints will be published in July 2026, setting out the national picture of complaints, trends across service areas, and emerging systemic issues. We encourage you to read it alongside your own organisation's data.

Yours sincerely,

Amerdeep Clarke
Local Government and Social Care Ombudsman
Chair, Commission for Local Administration in England

Buckinghamshire Fire & Rescue Service
For the period ending: 31/03/2026

Complaint overview
Between 1 April 2025 and 31 March 2026, we dealt with 0 complaints.
Complaints upheld
The Ombudsman carried out no investigations in this period
Satisfactory remedies provided by the organisation
The Ombudsman did not uphold any complaints in this period
Compliance with Ombudsman recommendations
No recommendations were due for compliance in this period

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Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview & Audit Committee, 22 July 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

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

Action: Noting

Recommendations:

That the HMICFRS update be noted.

Executive summary:

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

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

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

Following 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.

The current status of AFI's is below:

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

The only remaining open AFI relates to the Service's Mobile Data Terminals (MDTs). This has remained open for a longer period due to the complexity of the technical solution and the need to work jointly with external partners and suppliers. It continues to be actively managed through two complementary workstreams:

- Business as usual: All MDT-related tickets are reviewed by both the Service Desk and the ICT Manager to ensure timely triage, prioritisation and escalation where required.
- Access to risk information away from the appliance: This workstream is being progressed in collaboration with our Thames Valley partners and software provider, Airbus. Although progress continues, a number of technical challenges remain and these have impacted timescales for full resolution.

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

HMICFRS fire and rescue services inspection programme 2025–27

HMICFRS inspected the Service during Q4 2025/26. Following the inspection, a hot debrief was held with the Strategic Leadership Team, and factual accuracy checks on the embargoed draft report have been completed.

The final report is expected in mid-Q2 2026/27, it will highlight areas for improvement, potentially causes for concern and/or good practice. Any actions arising will be incorporated into the Service's planning arrangements and may necessitate reprioritisation within, or impact on delivery of, the Annual Plan.

Financial implications:

The prioritisation of improvements to address the recommendations and Areas for improvement 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 draft internal audit plan for 26/27 can be found here: Internal Audit Plan (Pg 127-134)

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 have been reviewed as part of the People Delivery Group and Health, safety and wellbeing committee.

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:

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 11 March 2025 Overview & Audit Committee:
[(Public Pack)Agenda Document for BMKFA Overview & Audit Committee, 11/03/2026 10:00]

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

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Area	AFI	Responsible Officer	Start Date	Deadline (End of)	Success and Impact measures	Commentary - May 26	Progress RAG End of May 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.	Director of Finance & Assets		Feb-25	• 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.	Director of Finance & Assets		Mar-25	• 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.	Head of Prevention & Protection Head of Response & Resilience		Mar-25	• 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.	Head of Prevention & Protection		~~Dec-24~~ Jun-25	• 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.	Group Commander Service Delivery South	Feb-24	Feb-25	• Pilot took place • KPI to track mobilisation to false alarms • Public Consultation completed • Review of pilot inc public feedback completed • Decision presented to Fire Authority. • Amended AFA policy launched (TBC)	Project closedown being finalised. AFA project being moved to BAU with an update to be undertaken by Protection on AFA Guidance and then being managed within Protection within this guidance.	**Complete**
	The service should ensure its staff have the confidence to use the full range of enforcement powers.	Head of Prevention & Protection		Dec-24	• 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**

F	The service should make sure it plans its work with local businesses and large organisations to share information and expectations on how they can comply with fire safety regulations.	Head of Prevention & Protection	2024	Mar-25	• Business Engagement Framework built • Business Engagement plan in place and deliverables tracked through KPI's	A significant amount of work has been undertaken between Marcoms and Protection to develop business engagement. this has resulted to date in: Content Marketing for Business Engagement, Business Engagement Framework, Business Engagement Calendar, The Development of hotstrike material and standard letters, a business engagement tracker as well as the development of statistical data that will shortly inform the KPIs for the next financial year.	**Complete**
Responding to fires and other emergencies	The service should assure itself that it understands what resources it reasonably requires to meet its foreseeable risk; it should make sure that all its fire engines can be sufficiently resourced, if required.	Group Commander Service Delivery North & South		Mar-25	• 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.	ICT Manager		~~Mar-25~~ ~~Jun-25~~ ~~Sept-25~~ ~~Dec-25~~ ~~Mar-26~~ Q2 (26/27)	• 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:** Eight tickets were logged in May relating to MDT issues. Three were recorded as “no fault found.” In each case, the description suggested an issue with the Airwave data connection. One ticket reported status changes and DGNA radio changes not completing successfully. This was due to an incomplete changeover by TVFCS. Two tickets related to blank and unresponsive screens. This has been linked to an update to the Crash Recovery program. A ticket has been raised with Airbus to investigate. All other MDTs have successfully completed the Crash update. Two tickets reported intermittent loss of Risk data from the screen. Currently, a reboot is the only workaround. This has been ongoing for over a month. Airbus are aware of the issue, another Service has reported the same problem, and investigations are ongoing. **Demountable MDT:** As previously reported, Airbus have attended BFRS and resolved the outstanding issues. The next step is to develop a rollout plan for wider testing and deployment when feasible. Two new test SIMs have been delivered but are not functioning. OFRS have confirmed they are experiencing the same issue. The issue is with the configuration of the service applied to the sims. This has been chased with the supplier. These SIMs support the new network provision, which replaces the initial setup and provides improved visibility of usage data. Panasonic Hardware: A quote has been requested for 22 new CF33 MDT devices, which is funded as part of the ICT capital programme. The hardware has an estimated lead time of 2–3 months. More precise delivery timelines will be confirmed in due course.	**On Track**
	The service should make sure it has an effective system for sharing and applying the learning from operational incidents.	Head of Operational Training & Assurance		Mar-25	• 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.	Head of Communcation & Marketing		~~Apr-25~~ ~~Jun-25~~ ~~July-25~~ Dec-25	• 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 & mutli-agency incidents	The service should make sure it has an effective method to share fire survival guidance information with multiple callers and that it has a dedicated communication link in place.	Assistant Chief Fire Officer		Jan-25	Effective method has been developed Method has undergone robust testing Robust training and guidance supports the roll out. Methodology is QA'd through an exercise programme Accurate and timely information sharing between the incident Commander and the bridgehead.	Digital Fire Survival Solution released 24/02/2025. Training delivered to FDO and PO cadre, Training HEAT packages are live. Suite of OINs have been revised and TVFCS - Calls about Multiple People at Risk (Fire) Procedure has been updated. Shared Evacuation Tracker element to be worked on for go live in March 2025 - this is an enhancement to the digital FSG solution and not integral to it.	**Complete**
Making best use of resources	The service needs to show a clear rationale for the resources allocated between prevention, protection and response activities. This should reflect, and be consistent with, the risks and priorities it sets out in its next integrated risk management plan.	Head of Prevention & Protection Head of Response & Resilience		Apr-25	• Prevention, Protection and Response strategies embedded in CRMP • Strategies show link to risks • Annual planning process in place linked to CRMP KPI's in place What's in future CRMP for appliance review Specialist/oncall availability KPI (see previous measure of success)	Service level KPI's in place to support our understanding of performance linked to P,P&R commitments / deliverables eg Response standard, HFSV Target, RBIP target. These measures allow the Service to remain agile to resource allocation and inform annual plan requirements. There is further work to do in reviewing and maturing the SD risk register. All elements of SD resource allocation will be subject to oversight and scrutiny at the newly established SD performance board.	**Complete**
	The service should have effective measures in place to assure itself that its workforce is productive, that its time is used as efficiently and effectively as possible and in a more joined-up way to meet the priorities in its integrated risk management plan.	Group Commander North and Resourcing		~~Apr-25~~ ~~Jun-25~~ ~~July-25~~ Sept-25	KPI's Station plans Utilisation work Station KPI's CRMP	**Station dashboards:** produced monthly, showing 6 KPI's, These are reviewed through 121s with SCs and data discussed at monthly R&R meetings **COMPLETE** **KPI's**: Quarterly R&R meetings will be used to review KPMs in more detail to look at gaining narrative, understanding issues KPI data further scrutinised through governance meetings **COMPLETE** **Workload capacity project:** Evaluation report delivered to SDG and CRMP in September by SC Montague. Further evaluation of the process has been agreed to be paused due to effort to extract data. However it was agreed to continue to utilise the Outlook calendar system to capture and record workload activities for Wholetime and Day-Crewing Stations. A longer term solution being explored. This should include the NFCC app and apps being developed by partner agencies.	~~**Complete**~~
	The service should make sure it effectively monitors, reviews and evaluates the benefits and outcomes of any collaboration activity.	Head of Service Improvement		Apr-25	• Project Evaluation process in place • Project evaluation presented to Interop, Exec and steering group	All project benefits are stored in a central document, The relevant Project mangers reviews these on a regular basis. The Project evaluation process has been reviewed and updated. This process will be used going forward. An annual procurement savings reports continues to be completed. HMICFRS recently inspected Royal Berkshire stating the following: "……..comprehensively monitors, reviews and evaluates the benefits and results of its collaborations."	**Complete**

Making the fire & rescue service affordable now and in the future	The service needs to assure itself that it is maximising opportunities to improve future capacity through use of innovation, including the use of appropriate and up-to-date technology.	ICT Manager		~~Apr-25~~ ~~Jun-25~~ July-25	• ICT Trainer in place • Gap Analysis complete • End user survey completed	**ICT Trainer:** The ICT Trainer is now in post and has received positive feedback for all sessions delivered to date. The primary objective is to enhance staff skills, particularly among operational crews, in the use of Microsoft products. The trainer's responsibilities also include delivering ad hoc training sessions as needed while on station. **Smartphones on appliances project:** All WT, DC, and special appliances now have mobile phones. SC Operational Preparedness & BA is assessing feedback and is considering rollout plan for OC stations.	**Complete**
	The service should assure itself that its IT systems are resilient, reliable, accurate and accessible.	ICT Manager		~~Apr-25~~ Jun-25	• PEN Test complete • All systems have dedicated owners • System related business continuity exercise taken place and learning captured. • Service desk themes identified and fed to ICT trainer to support if needed. • End user survey completed	There are 5 strands: **PEN TEST**: Pen test is complete. Remediation planning of the findings is underway. **Complete.** **System Owners**: We have confirmed the dedicated 'System Owners' using the procurement Contract Managers database **Complete** **Exercise**: Meeting to be planned with IT manager and BC manager to scope the exercise and whatever the desired metrics might be. **Service Desk Themes:** Service Desk themes identified and ready to task the ICT Trainer once appointed **Complete** **End User Survey:** End's 6th of July. At time of writing 93 responses have been received.	**Complete**
	The service should make sure it has the right skills and capacity in place to successfully manage change across the organisation	Head of Service Improvement		Apr-25	• 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.	Deputy Chief Fire Officer		Dec-25	• 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.	Head of People Services		Dec-25	• 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.	Head of People Services	BAU	Oct-24	• 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.	Head of People Services	01-Apr	Mar-25	• 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.	Head of People Services	Apr-24	Oct-24	• 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.	Head of People Services	Oct-24	Mar-25	• 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. Evaluation to take place once candidates have completed. December 2025.	**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.	Head of People Services	Jan-24	Oct-24	• 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**

IV	The service should assure itself it has an effective mechanism in place for succession planning, including senior leadership roles.	Head of People Services		Dec-24	• 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**

Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 22 July 2026

Report title: Treasury Management Performance 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 2025/26 report be noted.

Executive summary:

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

The accrued interest earned for 2025/26 is £1.324m, which is £0.724m higher than the budget set for the year (£0.600m).

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 2025/26	

Buckinghamshire
Fire & Rescue Service
Making a difference together

Treasury Management Performance

2025/26

Contents

Treasury Management Performance April to December 2025/26

This report presents an update on the Authority's treasury management performance for 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 Economic update on Consumer Prices Index (CPI) inflation and interest base rate throughout 2025/26. A summary 2025/26 can be seen below:

- As with 2024/25, UK inflation has proved somewhat stubborn throughout 2025/26. Having started the financial year at 3.5% (April 2025), the CPI measure of inflation peaked at 3.8% from July to September 2025, before dipping to 3% in January and February 2026. Core inflation picked up to 3.2% in February, from 3.1%, and the recent upward pressure on energy costs could see CPI inflation breach 4.5% later this year.

- 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 17 June 2026) is 2.8%.

- The MPC voted on three occasions between May and December 2025 to gradually reduced the base rate, reflecting slowing economic growth and easing inflation pressures. Since December 2025 the base rate has stood at 3.75% due to inflation remaining above the target.

- The MPC has consistently emphasised a data-dependant approach, while acknowledging weaker economic growth, the Committee remained focused on preventing inflation from becoming entrenched. By early 2026, the MPC adopted a more hawkish tone, warning that rates could rise if inflation pressures intensified.

- The MPC stated it "stands ready to act as necessary" and "is alert to the increased risk of domestic inflationary pressures through second-round effects in wage and price-setting". Even so, MUFG suspect the committee is likely to put equal weight on higher inflation and weaker growth

- The MPC's stance evolved from cautious easing in 2025 to a more balanced and cautious position in 2026.

- The current interest base rate (as of 10 June 2026) is 3.75%, with the next review date set for 18 June 2026.

MUFG's view of the prospects for bank and PWLB interest rates as at 09 June 2026:

Interest Rate Forecasts								
Bank Rate	**Jun-26**	**Sep-26**	**Dec-26**	**Mar-27**	**Jun-27**	**Sep-27**	**Dec-27**	**Mar-28**
MUFG CM	3.75%	3.75%	3.75%	3.75%	3.75%	3.50%	3.50%	3.25%
Cap Econ	3.75%	3.75%	3.75%	3.75%	3.50%	3.25%	3.00%	-
5Y PWLB RATE								
MUFG CM	5.00%	5.00%	4.90%	4.80%	4.60%	4.40%	4.20%	4.20%
Cap Econ	5.10%	4.90%	4.70%	4.60%	4.60%	4.50%	4.40%	-
10Y PWLB RATE								
MUFG CM	5.50%	5.50%	5.40%	5.30%	5.10%	4.90%	4.70%	4.70%
Cap Econ	5.60%	5.40%	5.30%	5.30%	5.20%	5.10%	5.10%	-
25Y PWLB RATE								
MUFG CM	6.00%	6.00%	5.90%	5.80%	5.60%	5.40%	5.20%	5.20%
Cap Econ	6.10%	6.00%	5.80%	5.80%	5.70%	5.60%	5.50%	-
50Y PWLB RATE								
MUFG CM	5.80%	5.80%	5.70%	5.50%	5.40%	5.20%	5.00%	5.00%
Cap Econ	5.80%	5.60%	5.50%	5.40%	5.30%	5.30%	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.

For 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 March 2026 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
Standard Chartered Bank	AA-	F1+	A1	P-1	A+	A-1	4,000
National Bank of Kuwait (UK)	A+	F1	-	-	A+	A-1	3,000
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	2,022
Aberdeen Asset Management PLC (MMF)	AAA	F1	Aaa	P-1	AAA	A-1	2,017
Lloyds Bank plc (MMF)	AA	F1+	A1	P-1	A+	A-1	2,868
Lloyds Bank plc (CA)	AA	F1+	A1	P-1	A+	A-1	50
Total							**26,957**

BS = Building Society, MMF = Money Market Fund, CA = Current Account, SD Sustainable Deposit. Credit rating as at 05 June 2026.

The table below shows the following:

- A comparison between the 31 March 2026 investment portfolio and the 2025/26 average investment portfolio
- Compares the average interest rates for the 31 March 2026 investment portfolio and the average interest rates for the 2025/26 average investment portfolio.
- a split of interest earned during 2025/26 based on investment type.

Investment Type	Investment Portfolio Amount (as at 31 March 2026) £000	Average Interest Rate on Current Investments	2025/26 Average Investment Portfolio Amount £000	2025/26 Average Interest Rate	Total Interest Received for 2025/26 £000
Fixed Term Investments:					
• Banks	11,000	4.07%	12,151	4.39%	533
• Local Authorities	5,000	4.30%	3,679	4.73%	174
• Building Societies	4,000	3.87%	4,384	4.14%	182
• Money Market Funds / Call Accounts *(Available same day / within 24hrs)*					
- Lloyds Bank (Call Account)	2,869	3.51%	2,253	4.77%	108
- CCLA Public Sector Investment Fund (MMF)	2,022	3.74%	2,541	4.10%	104
- Aberdeen Liquidity fund (MMF)	2,017	3.79%	2,288	4.08%	93
Bank Current Account	50		174	0.41%	1
Other Income *(Airwaves credits interest / PWLB early repayment discount)*					130
Total	**26,957**		**27,469**		**1,324**
Budget					**600**
(+) Over / (-) Under Achievement					**724**

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).

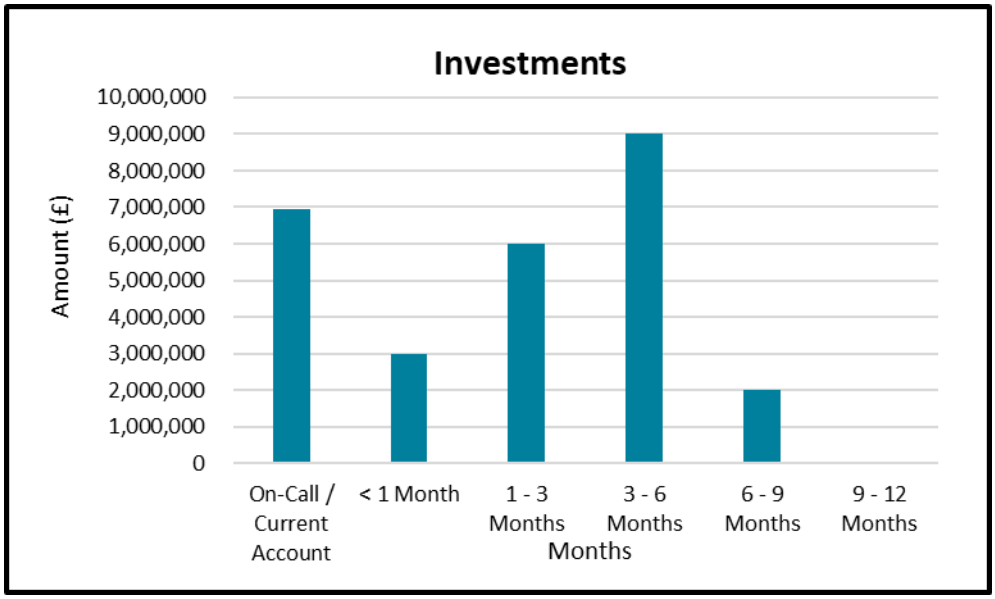
While credit ratings form a key part of the creditworthiness assessment, the Authority does not place sole reliance on them. A broader range of indicators is also considered, including market data, financial information, government support for financial institutions, and the credit rating of the supporting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

As of 31 March 2026, the Authority holds 17 fixed-term investments totalling £20m, with maturities falling within between the <1 month and 6-9 month periods. All fixed-term Investment deals are scheduled to mature over the next seven 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

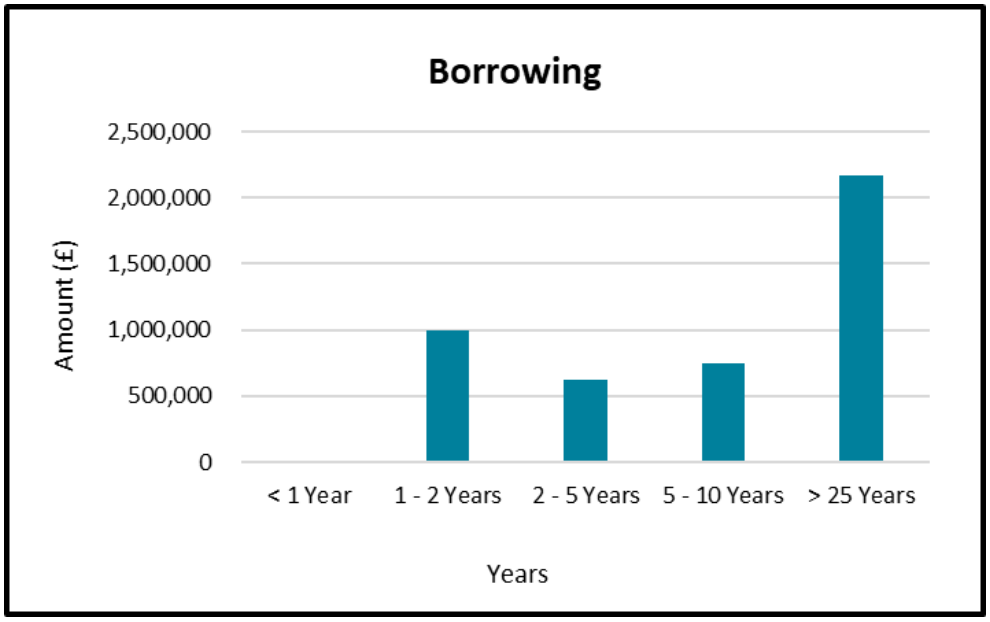
Effective liquidity management requires consideration of the maturity profile of the Authority's outstanding borrowing. No new borrowing was undertaken during 2025/26, in accordance with the Treasury Management Strategy (TMS).

As at 31 March 2026, the Authority's total outstanding borrowing stood at £4.550m, with £0.214m interest payments paid during 2025/26. The interest payments on the borrowing directly impact the revenue budgets.

The next scheduled loan maturity is due in December 2027 for £1.000m. Repayments of the loan amount has no direct impact on the revenue budget, as they are funded using cash previously set aside via the Minimum Revenue Provision (MRP) and Voluntary Revenue Provision (VRP) 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 above, 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.

During 2025/26, significant payments relating to the approved capital investment programme and pension obligations were not made. Therefore, the Authority has been able to maximise the short-term investment of the additional available funds. This has enabled higher returns through placements in short-term fixed investment deals and utilising MMFs, optimising income in the interim period. For 2025/26, the accrued interest earned amounted to £1.324m, exceeding the planned budget of £0.600m by £0.724m.

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, compared to interest received within the current account.

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%.

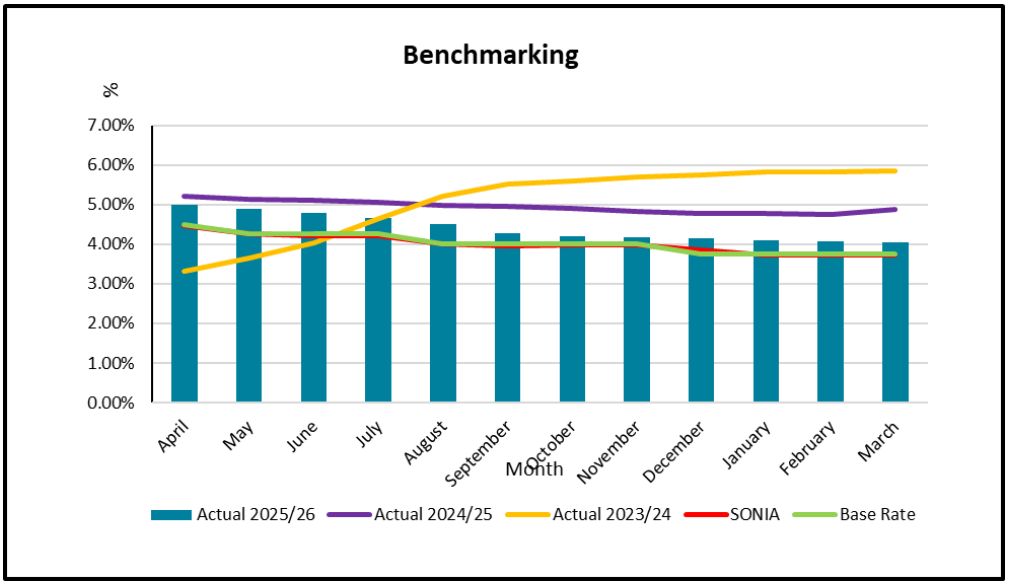
As of 10 June 2026, the base rate remains at 3.75%, with the next scheduled review date set for 18 June 2026.

The interest rate forecast table produced by MUFG indicates that interest rates are expected to remain at 3.75% for 2026/27, rather than the anticipated steady reduction when the interest income budget was set. Therefore, the Authority will continue to adopt a prudent investment approach, seeking to maximise returns while prioritising security, liquidity, then yield. The budget set for 2026/27 is £0.800m and early forecasts are expecting the return on investment to be circa £1.000m.

Benchmarking

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

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

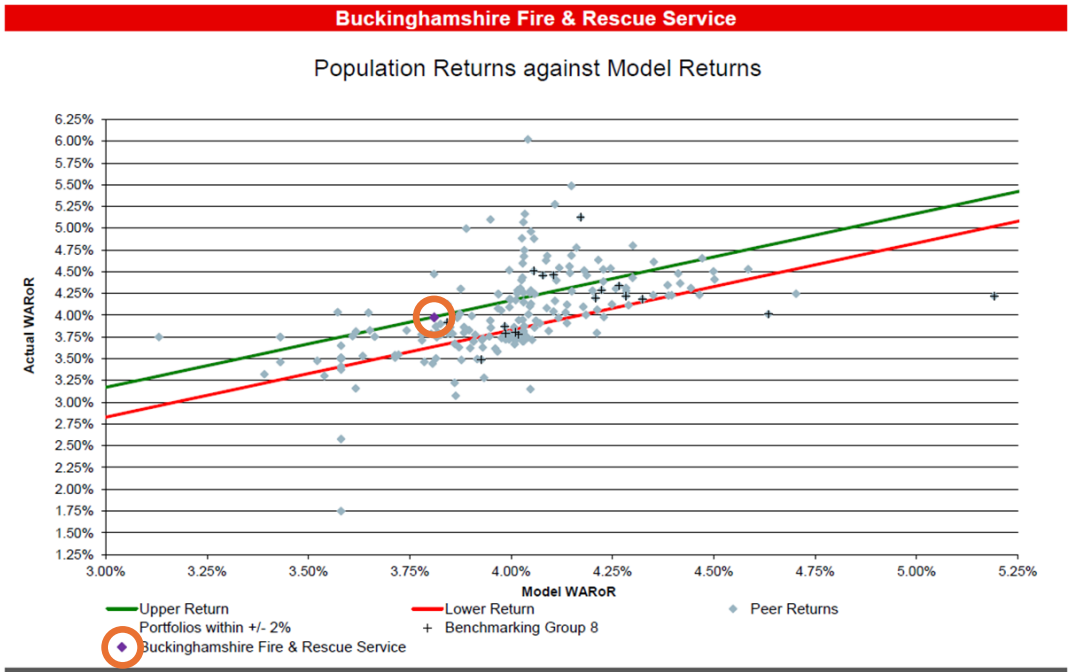


The Authority continues to explore opportunities to invest over longer durations (6 to 12 months) by maintaining a strong cash flow position, alongside healthy balances in MMF accounts. Market expectations of future reductions in the Bank of England base rate have already begun to influence available investment rates, which is reflected in the rates the Authority has been able to secure. As illustrated in the Benchmarking table above, for 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	Actual WARoR	Model WARoR	Difference	Lower Bound	Upper Bound	Performance
	3.97%	3.81%	0.16%	3.64%	3.98%	Inline

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's performance is within the upper and lower bound, which is inline with performance expectations.

BFRS vs other FRS (as at 31 March 2026)

MUFG has 14 other Fire and Rescue Service (FRS) clients and based on the actual WARoR, the Authority (actual WARoR 3.97%) is slightly below all 14 other Fire and Rescue Services (WARoR 4.06%). This is due to the investment type, with other FRS opting to invest more with Local Authorities / Government than building Societies due to receiving better returns on investment.

BFRS vs other FRS	Average funds invested as at 31 December 2025 (£000)	Weighted Average Rate of Return %
Bucks Fire	26,907	3.97%
Other FRS (Average of the 14)	21,640	4.06%

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 March 2026 £000	Equivalent Value in 2021 Adjusted for Inflation £000
Borrowing	4,550	3,606
Investments	26,957	21,364

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

Buckinghamshire & Milton Keynes Fire Authority

Meeting and date: Overview and Audit Committee, 22 July 2026

Report title: Local Pensions Board Update

Lead Member: Councillor Niknam Hussain

Report sponsor: Assistant Chief Fire Officer Doug Buchanan

Author and contact: Assistant Chief Fire Officer Doug Buchanan

dbuchanan@bucksfire.gov.uk

Action: Noting

Recommendations:

That the report be noted.

Executive summary:

Role of the board

Buckinghamshire and Milton Keynes Fire Authority is required to make provision for a Local Pension Board to assist the Authority in its role as Scheme Manager. As Scheme Manager the Authority is responsible for the delivery of the Firefighters' Pension Scheme.

Pension Boards are responsible for assisting the Scheme Managers in securing compliance with the Scheme Regulations and other legislation relating to the governance and administration of the Scheme.

The Local Pension Board for Buckinghamshire & Milton Keynes Fire Authority (the Board) has formally adopted Terms of Reference, which cover its purpose, duties, membership, decision making and a number of other topics.

The Board schedules to meet a minimum of four times per year.

- A copy of the current risk register can be seen at appendix 1

Section 29 of The Board terms of reference (see background papers) requires that the board will report to the appropriate member committee as necessary, and as a minimum on an annual basis, along with more frequent reporting to the Strategic Management Board as required. The terms of reference were reviewed by the board at the meeting in June 2025.

Board activity 2025-2026

The board has met four times during the reporting period.

Standing agenda items for the board include an update from the scheme manager (our finance team) and our scheme administrator (West Yorkshire Pension Fund). It is pleasing to report that WYPF make representation at all LPB meetings to support dialogue with board members in relation to current activity, performance against key performance measures and ongoing risks and issues relating to the Firefighters' Pension Scheme.

It remains the case that management and administration of the scheme is both very complex and time-consuming, predominantly in relation to two longstanding legal challenges, those being McCloud / Sargeant and Matthews which affect the vast majority of active scheme members and many retired members. Whilst it was necessary during the period for the scheme manager to report a breach in respect of missing a proportion of annual benefit statement deadlines, the board are satisfied with the rationale and processes being followed by both the manager and administrator in working through a complex volume of cases. It is anticipated that pressures relating to McCloud / Sargeant will start to alleviate through 2026-27, now that a remedy position has been reached. This will be reflected in changes to the LPB risk register scoring.

It should be noted that the current pressures are being felt nationally and many Services are having to deal with internal dispute resolution process (IDRP's), which adds additional burden. It is testament to our scheme manager that the level of support and communication with scheme members has been such that we have not received any IDRP's, something that offers a good level of assurance to the board.

Due to the complexity of the Fire pensions, all board members are required to undertake a minimum level of training and CPD to ensure we conduct our roles effectively and additional training opportunities are identified for greater depth of understanding.

Financial implications:

None arising directly from this report

Risk management:

The Board maintains a risk register, which is discussed and reviewed at each meeting.

Legal implications:

The Public Service Pensions Act 2013 requires that Pension Boards are established for Public Service Pension Schemes. The role of each Board is to help ensure each Scheme complies with governance and administration requirements.

Privacy and security implications:

None arising directly from this report

Duty to collaborate:

None arising directly from this report

Health and safety implications:

None arising directly from this report

Environmental implications:

None arising directly from this report

Equality, diversity, and inclusion implications:

None arising directly from this report

Consultation and communication:

The Board consists of three employer representatives and three employee representatives. From April 2025 – January 2026, there was an employee representative vacancy. This has now been filled.

Regular communications are internally published for all employees, and the external website maintains a dedicated area for the Local Pensions Board.

Background papers:

Local Pension Board Terms Of Reference - Buckinghamshire Fire & Rescue Service

Appendix	Title	Protective Marking
1	A copy of the current risk register	

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BUCKINGHAMSHIRE FIRE & RESCUE SERVICE COSHH/ EQUIPMENT / PROCEDURE / TASK – RISK ASSESSMENT	**R/A No.**	PAD Dept. RA	**LAST REVIEW DATE**	Jan 2026	**NEXT REVIEW DATE**	Mar 2026

COSHH/EQUIPMENT / PROCEDURE /TASK	**Fire Fighters Local Pension Board**	**LOCATION**	HQ
Generic/ specific	Specific	**DATE OF ORIGINAL ASSESSMENT**	
Person at risk	Employees and Members of BMKFA Fire Fighters Pension Scheme	**ASSESSOR'S NAME**	Local Fire Fighters Pensions Board Members

	RESPONSIBLE ROLE	**HAZARD**	**RISK**	**LIKELY 1 to 5**	**SEVERITY 1 to 5**	**RISK FACTOR**	**TREATMENTS / CONTROLS**	**Current update / position**	**Risk Factor with control measures**
1	FF's Local Pension Board / Scheme Manager	Operational Disaster (e.g. Flood, Fire, Cyber Crime)	Serious - Loss of Pension Data and Pension contribution information. Unlikely - Whilst this event is unlikely business continuity procedures need to be in place	4	1	4	Demonstrate adequate and up to date BCP arrangements are in place.	Business continuity and disaster recovery arrangements are in place at Buckinghamshire Fire and Rescue Service (Scheme Manager) and West Yorkshire Pension Fund (Scheme Administrator)	4
2	Scheme Manager & Scheme Administrator	Pension Payroll and data not being transferred to the Scheme Administrator accurately or in a timely manner. Risk of delay in pension payments and incorrect	Serious - if the pension payroll is delayed or data not transferred correctly for Scheme members. Accurate data from transfers and employees from other employers	2	3	6	Scheme administrator in place with KPIs and established relationship with Finance team.	Established KPIs WYPF. Regular contact between WYPF and Finance team. Recruited a pensions apprentice who supports the monthly process with Pensions data.	6

	RESPONSIBLE ROLE	HAZARD	RISK	LIKELY 1 to 5	SEVERITY 1 to 5	RISK FACTOR	TREATMENTS / CONTROLS	Current update / position	Risk Factor with control measures
		pension calculations	outside of fire service not being accurately transferred within 12 months. Potential for disclosure and breach if data not accurately transferred. Likely: if data is not transferred by Payroll to WYPF in an accurate and timely manner						
3	FF's Local Pension Board / Scheme Manager & Scheme Administrator	Member Data incomplete or inaccurate	Serious - incorrect data will result in incorrect pension calculations and Annual Benefit Statements and incorrect reporting to Home Office and The Pension Regulator Likely: without clear checks and audits performed on a regular basis, or	4	3	12	Demonstrate effective management and administrations of the Fire Pensions Schemes.	WYPF data accuracy assurance via annual internal audit and discussed in monthly client meetings. Monthly payroll reporting from iTrent established.	6

	RESPONSIBLE ROLE	HAZARD	RISK	LIKELY 1 to 5	SEVERITY 1 to 5	RISK FACTOR	TREATMENTS / CONTROLS	Current update / position	Risk Factor with control measures
			pension administration documentation unclear or out of date						
4	Scheme Manager & Scheme Administrator	Administration process failure/ maladministration including Annual Benefit Statement (ABS) not produced in time. Not providing GAD calculation outputs would affect production of benefits statements	Serious - pension administration not undertaken to the required standard. Pension administration did not deliver the Annual Benefit Statements in line with required timescales by TPR / need to report the event (breach) to The Pensions Regulator Likely: if loss of key staff or inexperienced staff employed to work on pensions. If errors are found within pension data or system errors are evident within statements	3 In scope member score 5	3 In scope member score 3	15	Demonstrate that the Fire Pension Schemes are professional administered by competent and qualified staff. Demonstrate effective administration by production of ABS in line with requirements.	Pension SLA in place at WYPF, these need to be established within the Service, Scheme of delegation in place, regular communication with Scheme Administrator. WYPF have significant experience of administering for several Fire Authorities and have resilience in numbers of experienced staff. Legislation allows for separate annual benefits statements (ABS) in first year. Deadline is 31/3/25. WYPF was able to produce the ABS for majority of the active members in June 2025. Handful cases due to their complexity will be produced manually and individuals impacted have been notified. There is also an option to provide these individuals with estimates if they are due to retire in 12 months. As a deadline to	15

	RESPONSIBLE ROLE	HAZARD	RISK	LIKELY 1 to 5	SEVERITY 1 to 5	RISK FACTOR	TREATMENTS / CONTROLS	Current update / position	Risk Factor with control measures
			produced or system cannot produce statements					produce all was missed for March 2025, the breach was notified to TPR by WYPF and BFRS. TPR were also notified of a breach related to ABS for deferred members not being produced by 31st August 2025. WYPF have recruited individuals within their team to process the backlog of remedy and Matthews cases. A oversight board chaired by LGA and membership of scheme managers and senior officers from WYPF has been formed to provide governance, oversight, and challenge to West Yorkshire Pension Fund (WYPF) in delivering and meeting their contractual obligations. The main focus is the processing of remedy cases and the backlog in processing Matthes cases. This takes place on a weekly basis.	

	RESPONSIBLE ROLE	HAZARD	RISK	LIKELY 1 to 5	SEVERITY 1 to 5	RISK FACTOR	TREATMENTS / CONTROLS	Current update / position	Risk Factor with control measures
5	Scheme Manager & Scheme Administrator	Officers acting outside of delegated responsibility including failure to interpret rules or legislation correctly. Staff Availability - The recent Court of Appeal ruling on the McCloud/Sergeant cases, determined that the transitional provisions introduced in 2015 to the Firefighters' pension schemes resulted in direct age discrimination. Potential for all affected staff. Matthews (O'Brien) v Ministry of Justice - Court of Justice of the European Union (CJEU)	Serious - Any approval or agreement that is outside of delegated responsibility could lead to additional financial implications for the pension schemes and incorrect pension calculations and estimates. Serious: 27 August 2019 Informal SMB - Early analysis of the potential impact of the pension's decision indicates that senior and middle ranking officers are likely to be most affected. In light of this the risk has been elevated to red RAG status (with a 4 x 4 = 16 probability and impact score Likely: without clear procedures,	4	4	16	Ensure procedures and policies are in place and adequate. Ensure procedures are in place and adequate training provided. Effective communication between all parties Ensure pension data is maintained, administered and accounted for correctly.	Approved Scheme of Delegation in Place. Pension discretions approved by the Scheme Manager. FPS 1992 and 2006 need discretions reviewed and transferred into updated format. Regular attendance at pension training and update events. Regular monitoring of key sources of information e.g. through Fire Pensions Forum and LGA Data to be monitored regularly, discussed at the Local Pension Board Meeting and aligned to Corporate Risk outcomes. Members RESOLVED – 1. That the Immediate Detriment Framework be adopted on behalf of the Authority (the Scheme Manager of the Authority's firefighter pension schemes). 2. That the Director of Finance and Assets be: (a) the authorised signatory for any 'Record of Agreed Compensation and Remedy' ('Compensation Record') on behalf of the Authority; and (b) authorised to agree with Scheme members variations to the timescales for dates of payments	8

	RESPONSIBLE ROLE	HAZARD	RISK	LIKELY 1 to 5	SEVERITY 1 to 5	RISK FACTOR	TREATMENTS / CONTROLS	Current update / position	Risk Factor with control measures
		The CJEU concluded that part-time work undertaken before the deadline for transposing the Part-Time Workers Directive on 7 April 2000 must be taken into account for the purposes of calculating a retirement pension.	delegations and discretions in place and without continued professional development, training and keeping up to date with changes to pension legislation error may occur The principle followed in previous cases has been that additional employer costs are factored into future valuations, rather than being an immediately payable cost. This mitigates short-term cashflow risks, but increases longer-term pension costs					when in the interests of the Scheme Manager and the Scheme member to do so. (from https://bucksfire.gov.uk/documents/2022/01/ec-item-2-090222.pdf/ p.4 of PDF) Matthews cases are being processed on a regular basis with a view to complete all by 31/03/2027. A update to pension discretions policy will be presented to the Executive Committee in March 2026.	
6	Scheme Manager & Scheme Administrator	Employer fails to deduct correct pension contributions from Scheme members	Serious - incorrect pension contribution being recorded and collected	4	3	12	Ensure procedures are in place and adequate.	Deduction and rules checked with payroll provider; reconciliation of deduction carried out by Finance on a monthly basis; internal audit	8

	RESPONSIBLE ROLE	HAZARD	RISK	LIKELY 1 to 5	SEVERITY 1 to 5	RISK FACTOR	TREATMENTS / CONTROLS	Current update / position	Risk Factor with control measures
			Likely: without necessary check and reconciliations being in place					review deductions as part of audit scope. Process needs to be developed to address any pension buy back options following any period of industrial action being developed. Employee Contributions bandings are due to be changed and implemented in April 2026. Payroll are currently working with the provider to ensure the system configuration are in place by April 2026.	
7	Scheme Manager & Scheme Administrator	Annual Statutory Accounts criticised by external auditors / The Pension Regulator	Serious: this would mean that major issues exist with the Management and Administration, and/or accounting for the Firefighter Pension Schemes Likely: if Scheme not administered correctly or financial reconciliation not kept up to date	4	3	12	Ensure pension data is maintained, administered and accounted for correctly.	Trained, experienced officers produce the accounts to a detailed timescale. Pension data for the accounts is provided by the Governments Actuary Departments (GAD)	4

	RESPONSIBLE ROLE	HAZARD	RISK	LIKELY 1 to 5	SEVERITY 1 to 5	RISK FACTOR	TREATMENTS / CONTROLS	Current update / position	Risk Factor with control measures
8	Scheme Manager & Scheme Administrator	Failure to Communicate in a timely manner of changes made by the HO, LGA or Tax to Pension Schemes. Responsible Person should be Scheme Manager and Pensions Officer	Serious: scheme members make sub-optimal decisions based on incorrect understanding of rules Likely: if scheme members not made aware of important updates in a timely manner	2	3	6	Regular communications via service intranet	Annual Benefits statements now online Tax allowance breaches communicated Outcome of current consultation on contributions to be communicated at appropriate point. Pensions workshop have taken place in April and July, email have been sent to those directly impacted.	6
9	Scheme Manager & Scheme Administrator	Failure to meet time scales set for dealing with retirement/pension requests due to remedy. Short notice periods could result in calculations not being completed in time.	Serious: scheme members do not receive their correct entitlement at the correct time. Likely: where cases are particularly complex and/or there are a significant number of cases submitted near each other	3	3	9		Completed financial data extract and sent to WYPF. Asking employees to give longer notice period (3 months) wherever possible. Estimates can be provided to individuals which they need to request via the FRA. They can only request estimates if they plan to retire within 12 months and only request 2 over a 12-month period.	6

	RESPONSIBLE ROLE	HAZARD	RISK	LIKELY 1 to 5	SEVERITY 1 to 5	RISK FACTOR	TREATMENTS / CONTROLS	Current update / position	Risk Factor with control measures
		GAD contribution calculator not completed within timeframe							
10	Scheme Manager/FF Pensions Board members	Failure of the BFRS Pensions Board to operate effectively	Board not providing relevant governance and oversight for the Authority as per the terms of reference for the Board. Not maintaining quorum owing to unfilled vacancies Lack of suitable training for Board members	3	4	12		Pensions Board update provided annually to Overview and Audit Committee. Employee. rep posts readvertised whenever vacant. Employer rep posts filled whenever vacant. Current vacancy needs advertising. Rotation of Pensions Board Chair on two-yearly basis. Pensions Board LGA training requirement and register for Board members. Board members encouraged to partake in additional training opportunities. CPD Log maintained.	6
11	Scheme Manager	Scheme managers required to review abatement policy in light of Pensions Ombudsman	Service policy and guidance not aligned to ombudsman determination.	4	4	16	Scheme Manager to review all existing policies on abatement and make necessary	Abatement included in Pay Policy document and presented to the Fire Authority in February 2026.	6

	RESPONSIBLE ROLE	HAZARD	RISK	LIKELY 1 to 5	SEVERITY 1 to 5	RISK FACTOR	TREATMENTS / CONTROLS	Current update / position	Risk Factor with control measures
		determination PO-25374. FPS Bulletin 54 – February 2022	The Authority's discretions continue to apply blanket rules to abatement, and do not capture exceptional circumstances or considerations on a case-by-case basis.				changes to ensure that proper consideration is taken when agreeing whether abatement should apply. Scheme manager to put process in place to formally document each decision to evidence that they have made an informed decision. Scheme Manager to revisit previous decisions and possibly 'correct' any prior procedural deficiencies by now considering whether any 'exceptional circumstances' (as outlined in the FRAs policy) apply,		

	RESPONSIBLE ROLE	HAZARD	RISK	LIKELY 1 to 5	SEVERITY 1 to 5	RISK FACTOR	TREATMENTS / CONTROLS	Current update / position	Risk Factor with control measures
							on a case-by-case basis. Scheme manager to confirm Authority approval for changes to discretions as appropriate to ombudsman determination		
12	Scheme Manager	Incorrect application of pensionable allowances. Historically pensionable pay has been a concern for Fire and Rescue Authorities (FRAs) with regards to what pay constitutes pensionable pay and there have been some landmark High	Serious - incorrect pension contribution being recorded and collected. Likely: without necessary check and reconciliations being in place https://www.fpsregs.org/images/Factsheets/Pensionable-pay-resource-factsheet.pdf	4	4	16		Pay and allowances review now underway, awaiting guidance and report. People Directorate now have dedicated resource to complete this review.	16

	RESPONSIBLE ROLE	HAZARD	RISK	LIKELY 1 to 5	SEVERITY 1 to 5	RISK FACTOR	TREATMENTS / CONTROLS	Current update / position	Risk Factor with control measures
		Court decisions on firefighters pensionable pay, notably Kent and Medway Towns v Pensions Ombudsman and Hopper (more commonly referred to as Blackburne), Norman v Cheshire and Booth v Mid and West Wales, as well as several ombudsman determination. The Board does not currently have suitable assurances that the principles are being applied consistently							
13	Scheme Manager	Matthews	Potential for cash flow issues to meet remedy payment timings	1	5	5		Managed within finance risk register and treasury management – Deemed to be a low risk for BMKFA	5

	RESPONSIBLE ROLE	HAZARD	RISK	LIKELY 1 to 5	SEVERITY 1 to 5	RISK FACTOR	TREATMENTS / CONTROLS	Current update / position	Risk Factor with control measures
								Additional funding provided by Treasury via the top up grant. WYPF have a back log of cases (captured in risk 4) which is being managed via the oversight board.	
14	Pensions Dashboard	This relates to the legislative requirement for fire schemes (along with other public sector schemes) to connect to the dashboard by 30 September 2024, with a further requirement to be able to provide information about benefits (value data) by 1st April 2025 at the latest. 31st Oct 2025 – absolute legislative deadline 12/12/24 -WYPF indicated failure to comply could	The risk is that we fail to meet the legislative requirements resulting in reputational damage and incur potential penalty notices from the pensions regulator for non-compliance	2	4	8		Ensure relevant resources are allocated to this project. Keep up to date with latest information circulated via the LGA bulletins. To provide WYPF with accurate and timely data. Liaise with WYPF in respect of their plans to connect to the dashboard. BFRS have provide delegated authority to WYPF to administer the FPS fund.	8

	RESPONSIBLE ROLE	HAZARD	RISK	LIKELY 1 to 5	SEVERITY 1 to 5	RISK FACTOR	TREATMENTS / CONTROLS	Current update / position	Risk Factor with control measures
		result in £5000 per member.							
	H&S DEPT. NAME & SIGNATURE	N/A		**F.B.U. REPS. NAME & SIGNATURE**				N/A	

Risk Scoring Matrix

	Impact Score				
	1	2	3	4	5
	Low	Minor	Moderate	High	Major

Likelihood score	5	Almost Certain	5	10	15	20	25
	4	Likely	4	8	12	16	20
	3	Possible	3	6	9	12	15
	2	Unlikely	2	4	6	8	10
	1	Rare	1	2	3	4	5

Score	Description	Characteristics
5	Almost Certain	• Expected to occur in most circumstances. • Likely to happen regularly (e.g., annually). • Considered imminent.
4	Likely	• Will probably occur in many circumstances. • May happen, but not regularly. • Has occurred previously.
3	Possible	• Could occur under certain conditions. • May happen occasionally. • Has occurred in other organisations.
2	Unlikely	• Not expected under normal circumstances. • May occur infrequently. • Limited evidence of prior occurrence.
1	Rare	• Exceptional circumstances required. • Unlikely to happen. • No known precedent or history.

Document Control					
Version	**Date**	**Author**	**Role**	**Status**	**Changes**
1.0	November 2021	Caroline Jordan	Team PA		Refresh following November 2021 FFPB meeting
2.0	February 2022	Simon Tuffley	FFPB Chair	Draft for approval – approved 02/03/2022	Added risk 10 – Failure of FFPB to operate effectively

3.0	June 2022	Simon Tuffley	FFPB Chair	Draft for approval – approved September 2022	Added risk 11 – Abatement policy change
4.0	September 2022	Simon Tuffley	FFPB Chair	Draft for approval Approved - Nov 2022	Refreshed following FF's Local Pension Board Meeting September 2022
5.0	November 2022	Simon Tuffley	FFPB Chair	Draft for approval - Approved April 2023	Refreshed following FF's Local Pension Board Meeting November 2022
6.0	April 2023	Simon Tuffley	FFPB Chair	Draft for approval - Approved June 2023	Refreshed following FF's Local Pension Board Meeting April 2023
7.0	November 2023	Simon Tuffley	FFPB Chair	Draft for approval – Approved 22 November 2023	Added risk 12 + 13, updated risk 9 + 4, reduced treated score of risk 3. Approved at FFLPB Meeting on 22nd November 2023
8.0	March 2024	Simon Tuffley	FFPB Chair	Draft for approval – Approved 6th March 2024	Risk 9 – risk factor increased to 12 and 9. Risk 14 added
9.0	June 2024	Simon Tuffley	FFPB Chair	Draft for approval 5th June 2024	Risk 4 – risk factor increased to 15 and 12 – control measures updated. Risk 12 – control measures updated.
10.0	December 2024	Doug Buchanan	FFPB Chair	Draft for approval 12th December 2024	
11.0	June 2025	Doug Buchanan	FFPB Chair	Draft for approval 16th June 2025	Updated as per the minutes of the June meeting. Reviewed by DP & AH to confirm accuracy.
12.0	January 2026	Doug Buchanan	FFPB Chair	Draft for approval 23rd March 2026	Updates as per discussions from meeting held in January 2026

Overview and Audit Committee Forward Plan 2026/27

ITEM 20

Item	Reporting Date	Recommended Action	Lead Officer
Internal Audit Reports (a) Final Audit Reports (b) Progress (c) Plan	October 2026	Noting	Internal Audit Manager/Director of Finance and Assets
External Audit Plan Update	October 2026	Noting	KPMG/Director of Finance and Assets
HMICFRS Update	October 2026	Noting	Head of Service Improvement
Corporate Risk Management	October 2026	Noting	Head of Service Improvement
Treasury Management Performance	October 2026	Noting	Head of Finance and Assets

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