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

Year ended 31 March 2026

November 2026

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Our audit report will be made solely to the members of Buckinghamshire and Milton Keynes Fire Authority (the Authority), as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state to the members of the Authority, as a body, those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Authority and the members of the Authority, as a body, for our audit work, for our auditor's report, for this Auditor's Annual Report, or for the opinions we have formed.

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

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Executive Summary

Executive Summary

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Purpose of the Auditor's Annual Report

This Auditor's Annual Report provides a summary of the findings and key issues arising from our 2025/26 audit of Buckinghamshire and Milton Keynes Fire Authority (the 'Authority'). This report has been prepared in line with the requirements set out in the Code of Audit Practice published by the National Audit Office (the 'Code of Audit Practice') and is required to be published by the Authority alongside the annual report and accounts.

Our responsibilities

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

Financial Statements - To provide an opinion as to whether the financial statements give a true and fair view of the financial position of the Authority and of its income and expenditure during the year and have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting 2025/26 ('the CIPFA Code').

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

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

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

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

Findings

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

Financial statements and other information	The Code of Audit Practice requires us to issue the Auditor's Annual Report no later than 30 November of each year. In order for us to comply with this requirement, we have issued this Auditor's Annual Report prior to the completion of our work in relation to the financial statements and other information. Consequently, we have not reached our conclusions in respect of these areas.
Value for money	We identified no significant weaknesses in respect of the arrangements the Authority has put in place to secure economy, efficiency, and effectiveness in the use of its resources. Further details are set out on page 10.
Whole of Government Accounts	We are required to perform procedures and report to the National Audit Office in respect of the Authority's consolidation return to HM Treasury in order to prepare the Whole of Government Accounts. As the National Audit Office has not yet informed us that we are not required to perform any further procedures, we are unable to confirm that we have concluded our work in this area.
Other powers	See overleaf. Note that, as we are still performing our procedures in relation to the financial statements, we may choose to exercise our other powers in relation to the 2025/26 audit in the future.

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

Public interest reports

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

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

As at the date of this report, we have not issued a Public Interest Report this year.

Judicial review/Declaration by the courts

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

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

Recommendations

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

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

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

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

Advisory notice

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

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

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

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

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Audit of the financial statements

Audit of the financial statements

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

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Management override of controls	Our Procedures	Our Findings
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	Our audit methodology incorporates the risk of management override as a default significant risk. Assessed accounting estimates for biases by evaluating whether judgements and decisions in making accounting estimates, even if individually reasonable, indicate a possible bias. Evaluated the selection and application of accounting policies. In line with our methodology, evaluated the design and implementation of controls over journal entries and post closing adjustments. Assessed the appropriateness of changes compared to the prior year to the methods and underlying assumptions used to prepare accounting estimates. Assessed 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 analysed all journals through the year using data and analytics and focused our testing on those with a higher risk.	We have assessed the accounting estimates and did not identify any indicators of management bias. See slide 10 for further discussion. We have evaluated the selection and application of accounting policies and did not identify any indicators of management bias. We identified 4 journal entries and other adjustments meeting our high-risk criteria and our examination did not identify unauthorised, unsupported or inappropriate entries. We noted that a formal IT process to ensure segregation of duties over journal postings and authorisation is not currently in place. Management have ultimate ownership over the journal postings and management perform a review of journals. The level of documentation of this review is not sufficient for us to place reliance on the control. We are aware that management have implemented a review process for all manual journals to provide an element of segregation but there is no restricted access or segregation of duties to posting and approving of journals. We have made no recommendation in respect of this control, but we are required to report this deficiency to you. We did not identify any significant unusual transactions. **Conclusion** **We have not identified any instances of management override of controls in our work as at the date of this report.**

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Audit of the financial statements

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

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Valuation of post retirement benefit obligations	Our Procedures	Our Findings
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.	We understood the processes the Authority have in place to set the assumptions used in the valuation; We evaluated the competency, objectivity of the actuaries to confirm their qualifications and the basis for their calculations; We performed 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; We agreed the data provided by the audited entity to the Scheme Administrator for use within the calculation of the scheme valuation; We evaluated the design and implementation of controls in place for the Authority to determine the appropriateness of the assumptions used by the actuaries in valuing the liability; We challenged, with the support of our own actuarial specialists, the key assumptions applied, being the discount rate, inflation rate and mortality/life expectancy against externally derived data; We confirmed that the accounting treatment and entries applied by the Authority are in line with IFRS and the CIPFA Code of Practice; and We considered the adequacy of the Authority's disclosures in light of the actuarial findings and the requirements of IAS19.	We were content with the competency, objectivity of the actuaries and the overall methodology and processes used to calculate the liabilities. We were unable to identify a suitable and formal management control to respond to the significant risk of defined benefit obligations linked to estimation uncertainty. We have however considered management's response and consider it proportionate given the circumstances. Our specialists have assessed the individual assumptions to be balanced with the exception of the CPI which was cautious but within the appropriate range. **Conclusion** **We have not identified any issues in relation to the significant assumptions used within the valuation of the firefighters' pension scheme liabilities.** **No issues have been identified from the audit procedures performed to date.**

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Value for Money

Value for Money

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Introduction

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

- **Financial sustainability**: How the Authority plans and manages its resources to ensure it can continue to deliver its services.
- **Governance:** How the Authority ensures that it makes informed decisions and properly manages its risks.
- **Improving economy, efficiency and effectiveness:** How the Authority uses information about its costs and performance to improve the way it manages and delivers its services

We do not act as a substitute for the Authority's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. We are also not required to consider whether all aspects of the Authority's arrangements are operating effectively, or whether the Authority has achieved value for money during the year.

Approach

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

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

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

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Authority.

Summary of findings

Our work in relation to value for money is complete.

	Financial sustainability	Governance	Improving economy, efficiency and effectiveness
Commentary page reference	12-13	14-15	16-17
Identified risks of significant weakness?	✕ No	✕ No	✕ No
Actual significant weakness identified?	✕ No	✕ No	✕ No
2025/26 Findings	No significant risks identified	No significant risks identified	No significant risks identified

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Value for Money

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National context

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

Financial performance and demand

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

As part of the 2021/22 Spending Review, the National Fire Chiefs Council and the Local Government Association proposed that across Fire and Rescue Authorities in England, the fire and rescue sector could create 2% of non-pay efficiencies and increase productivity by 3% by 2024/25. The Spending Review 2024 included a re-commitment to these targets for 2025/26. It is a requirement that all Fire Authorities publish their Efficiency and Productivity Plan on the Authority's website, explaining how they intend to plan and report on efficiencies and outline the savings they plan to deliver, as well as the plan to increase productivity outputs and their commitment to increasing efficiency where possible to enable reinvestment and maintain a sustainable financial position.

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

Culture and workforce

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

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

Local context

Buckinghamshire and Milton Keynes Fire Authority provides fire and rescue services across the unitary authority areas of Buckinghamshire and Milton Keynes.

The Authority continues to deliver its Community Risk Management Plan and wider service improvement programmes whilst responding to financial and operational pressures across the sector.

The Authority reported an underspend in 2025/26 and increased its level of usable reserves, supporting its overall financial resilience. Capital expenditure was below the approved programme, with a significant proportion of planned expenditure re-profiled into future years.

The Authority continues to develop plans for future investment in its estate and operational assets, including High Wycombe Fire Station.

HMICFRS published its inspection report on 14 August 2026. The inspection found that outcomes have improved significantly since the previous review, with previous causes of concern closed and strengthened governance, leadership, workforce planning and financial resilience evident. While some areas were assessed as adequate rather than good, the Authority has appropriate action plans in place to address improvement opportunities, none of which were reported by HMICFRS as causes for concern.

Whilst the Authority is not expected to be significantly affected by local government reorganisation, uncertainty remains regarding future local government funding arrangements, including the potential impact of national funding reforms. The Authority continues to consider these factors as part of its medium-term financial planning.

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Financial Sustainability

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

We have considered the following in our work:

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

Budget Setting

The Authority 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, assumptions are clearly stated, and risks are reflected in the reserves strategy. Revised appendices to the MTFP are produced where updated information becomes available, ensuring emerging issues are reflected before final approval.

The Authority approved a balanced budget for 2026/27 and continues to operate formal revenue and capital budget monitoring arrangements. The Quarter 1 2026/27 budget monitoring report indicates that financial performance remains broadly in line with expectations, demonstrating ongoing management oversight and timely monitoring of the Authority's financial position.

Savings

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 Authority met its saving target at the end of 2025/26, with £359k delivered.

Capital Expenditure

The Authority incurred capital expenditure of £1.336m against an approved programme of £8.843m in 2025/26. A total of £7.480m was re-profiled into 2026/27, primarily reflecting the phased delivery of the Westcott training centre and delays to other property and fleet projects. The Authority continues to monitor delivery through its capital reporting arrangements.

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Financial Sustainability

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Financial Performance

The Authority set a balanced revenue budget of £42.99m for 2025/26 and delivered a favourable outturn, reporting a revenue underspend of £0.49m.

As a result, usable reserves increased from £14.91m to £16.94m at 31 March 2026, further strengthening the Authority's financial resilience. The improved position was supported by investment income exceeding budget expectations, which meant a planned transfer of £0.50m from reserves was no longer required.

The Authority's treasury position remained strong throughout the year. Year-end borrowing remained unchanged at £4.62m (both long term and short-term borrowings), whilst cash and short-term investment balances remained high at £27.25m. This reflects the Authority's continued ability to fund operational requirements and planned investment without increasing its reliance on external borrowing. The Authority continues to operate a robust financial planning framework, with financial and workforce plans aligned to the Community Risk Management Plan and regularly reviewed through revenue and capital budget monitoring reports.

The Authority maintains a robust approach to financial monitoring. Revenue and capital performance are reported regularly to management and members through the budget monitoring process, supported by monitoring of key operational indicators that influence financial performance, including workforce establishment, vacancy levels, overtime, bank staffing and absence levels. During our review we noted evidence of effective oversight through these arrangements, enabling management to respond to emerging financial pressures and maintain delivery within approved budgets.

The Authority has approved a balanced budget for 2026/27 and continues to incorporate known funding changes within its medium-term financial planning. While uncertainty remains regarding future local government funding arrangements, including the ongoing Fair Funding Review, the Authority remains well placed to manage these challenges from its current financial position.

Key financial and performance metrics:	2025/26	2024/25
Planned surplus/(deficit)	0	0
Actual surplus/(deficit)	£0.49m surplus	£0.95m surplus
Usable reserves	£16.94m	£14.91m
Year-end borrowings	£4.62m	£4.62m
Cash and short-term investment	£27.25m	£26.72m
Saving target delivery	£0.36m	£0.24m

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Governance

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

We have considered the following in our work:

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

Risk Management

The Authority has established a clear and structured approach to identifying both current and emerging risks. Risks are identified through a range of sources, including strategic planning activities, audits, incident data, staff feedback and engagement with external partners, including the Thames Valley Local Resilience Forum. All identified risks are assessed using a standardised 5x5 likelihood and impact matrix, supported by defined scoring criteria to promote a consistent approach to risk assessment across the organisation.

Risk assessments are reviewed regularly and are based on professional judgement supported by clearly defined likelihood and impact measures. Each risk is assigned an untreated, current and target score, enabling the Authority to evaluate the effectiveness of existing controls and determine whether further action is required. Risk scores are subject to challenge and scrutiny through delivery groups and corporate governance forums, with escalation processes in place where risk levels increase or significant changes occur.

Mitigating actions are determined using the recognised risk response options of tolerate, treat, transfer or terminate. Each risk is assigned a named owner and is supported by documented current and planned mitigating actions, implementation timescales and target risk scores within the relevant risk registers. Progress against these actions is monitored through regular reviews to assess the effectiveness of controls and identify where further improvements may be required.

Risks are reported and reviewed through a clearly defined governance structure, progressing from local and departmental risk registers through delivery groups to the Organisational Risk Group and the Community Risk Management Plan (CRMP) Performance Board. Strategic risks are reviewed by the Strategic Leadership Board and reported to the Fire Authority through the Overview and Audit Committee, providing appropriate member-level scrutiny, challenge and transparency.

The Framework also incorporates a Risk Appetite Statement, which defines the Authority's tolerance for risk across different categories and provides guidance to support informed decision-making and the effective management of risk within agreed parameters.

Decision Making

The Authority's decision-making arrangements are well established and proportionate to its size and complexity. Governance is supported by an appropriate committee structure, with decisions of significant financial or strategic importance requiring supporting business cases, project mandates or Project Initiation Documents (PIDs). These documents set out the rationale for the proposal, alignment with strategic objectives, financial implications, affordability, and associated risks.

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Governance

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The Authority also considers the equality and environmental impacts of its decisions, supporting compliance with its statutory duties. The most significant decision taken during the year was the approval of the On-call Improvement Programme at the Fire Authority's extraordinary meeting in March 2026. The programme includes the removal of six on-call fire engines and the closure and decommissioning of the fire stations at Great Missenden and Stokenchurch. We reviewed the reports supporting this decision and found that they provided a clear and comprehensive basis for informed decision-making.

We also reviewed reports published on the Authority's website, including consultation materials, and noted that the proposals were subject to appropriate analysis and were reported transparently to both Members and the public.

Governance Structure

The Authority is governed by the Fire Authority, supported by the Overview and Audit Committee, which provides independent oversight and scrutiny, and the Executive Committee, which is responsible for executive decision-making. Day-to-day operational management is delegated to the Senior Management Board (SMB), which is accountable for the delivery of the Authority's services and strategic objectives.

	2025/26	2024/25
Control deficiencies reported in the Annual Governance Statement	None	None
Head of Internal Audit Opinion	Reasonable Assurance	Reasonable Assurance
His Majesty's Inspectorate of Constabulary and Fire & Rescue Services	Good and Adequate	Under default phase of monitoring ‘Scan’
Local Government Ombudsman findings	None	None

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Improving economy, efficiency and effectiveness

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

We have considered the following in our work:

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

Efficiency Plans

The Authority sets annual efficiency and productivity targets as part of its budget-setting process. For 2025/26, it established an efficiency target of 2% of the non-pay budget (£245k). The Authority delivered savings of £359k during 2025/26, representing 2.9% of budgeted non-pay expenditure and exceeding its annual savings target. This demonstrates the Authority's continued ability to identify and deliver efficiencies whilst maintaining service delivery and operational performance. A significant contributor to these savings has been the reduction in bank costs during 2025/26.

Operational Performance

The Authority monitors operational performance through a quarterly KPI dashboard aligned to its four strategic priorities: Public Impact, Response, Great Place to Work, and Public Value. The dashboard provides a comprehensive view of organisational performance across financial, operational, workforce and risk-related measures. KPIs are monitored regularly and assigned a RAG status, with areas of strong performance also highlighted to support organisational learning and continuous improvement.

Our review of the performance dashboard did not identify any indication of the Authority's operational performance having significantly deteriorated as a result of these efficiency measures.

Procurement

The Authority has established procurement arrangements to support compliance with procurement regulations, and our review did not identify any concerns regarding their operation.

The Authority maintains a register of tender waivers, which are monitored as an exception to standard procurement requirements. Since April 2025, six waivers have been approved, the largest of which was £55k for the management of the Telecoms Hub, where only one suitably qualified supplier was identified.

The low number and value of tender waivers relative to overall expenditure indicate a strong culture of compliance and an ongoing commitment to securing value for money and the efficient use of resources.

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Improving economy, efficiency and effectiveness

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External Inspection

His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) published its 2025-27 inspection report of Buckinghamshire Fire and Rescue Service on 14 August 2026.

HMICFRS concluded that the Service is performing effectively overall, assigning grades of Good in six of the ten inspection areas and Adequate in the remaining four areas. These judgements indicate that the Service is generally meeting expectations and delivering effective services, whilst recognising that further improvements are required in some areas to achieve consistently strong performance.

The report highlighted significant progress since the previous inspection cycle, noting that the Service had implemented all recommendations associated with previous causes for concern and addressed the majority of previously identified areas for improvement. HMICFRS attributed this progress to strengthened governance arrangements, improved performance oversight, more effective use of data and intelligence, and more stable leadership.

While HMICFRS identified eight areas for improvement, these relate primarily to the further embedding and sustainability of recent changes, including operational learning and debrief processes, statutory building consultation response times, major incident preparedness, IT project governance, equality impact assessments and workforce monitoring arrangements. These findings arose within service areas assessed as either Good or Adequate and do not represent significant weaknesses in governance or service delivery.

Management has confirmed that a formal action plan will be developed to address the recommendations, with progress reported to Members and monitored through the Authority's established governance arrangements.

Given the positive inspection outcomes, the substantial improvement demonstrated since the previous inspection, and the Authority's clear commitment to addressing the remaining areas for improvement, we have not identified any matters arising from the inspection that give rise to significant value for money concerns.

Capital Investment and Estate Management

The Authority has continued to progress plans for the redevelopment of High Wycombe Fire Station. In March 2026, options for the future of the station were presented to the Senior Leadership Team, including an assessment of costs, risks and delivery implications. A Property Manager was appointed to further develop the options and the approach of the project.

By September 2026, a detailed business case had been developed and presented to the Fire Authority. Five options were assessed, with comprehensive refurbishment and reconfiguration of the existing station identified as the preferred option. The proposal includes improvements to the building's condition, operational facilities, accessibility, welfare provision and environmental performance, supported by an £8 million capital investment programme.

We reviewed the business case and supporting documentation and noted that the project is subject to ongoing governance oversight, with progress and key decisions reported through established management and Member governance arrangements.

Based on our review, we are satisfied that appropriate arrangements are in place to support informed decision-making and delivery of this significant estate investment.

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