



OFFICIAL

Abridged Performance Management Report

Audit Committee

Date: 31 July 2020

Agenda Item:

6

Submitted By: Chief Legal and Governance Officer

Purpose	To inform members of the Authority's performance against Key Performance Indicators where targets are not being achieved
Recommendations	That members note the report
Summary	The Performance Management and Activity Report which is presented to the Full Authority outlines the Authority's performance against key performance indicators thereby enabling the Authority to measure, monitor and evaluate performance against targets. This report highlights the key performance indicators where targets are not being achieved.

Local Government (Access to information) Act 1972

Exemption Category: None

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Background papers open to inspection: None

Annexes: Abridged Performance Management Report

1 Introduction

- 1.1 The Performance Management and Activity Report, which is presented quarterly to the Full Authority meeting outlines the Authority's performance against key performance indicators thereby enabling the Authority to measure, monitor and evaluate performance against targets. These are detailed in three categories as shown below:
- o Key Performance Indicators
 - o Service Delivery Indicators
 - o Corporate Health Indicators
- 1.2 The Performance Management and Activity Report is monitored quarterly by Management Team and the Full Authority.
- 1.3 A traffic light system is used to provide a clear visual indicator of performance against each specific target and comparison is made with the same period the previous year to indicate whether performance has improved, remained the same or deteriorated.

2 Information

- 2.1 The attached report highlights the key performance indicators where the targets are not being achieved.
- 2.2 Information regarding reasons why performance is not at the required level, together with actions being taken to address this, is provided within the report.

3 Financial Implications

- 3.1 There are no financial implications arising from this report.

4 Legal Implications

- 4.1 The Chief Legal & Governance Officer has considered this report and has no observations to make at the time of submission of this report but may provide legal advice at the committee meeting and/or respond to any requests by members for legal advice made at the meeting.

5 Human Resources and Diversity Implications

- 5.1 Measurement against key indicators on human resources and diversity are included in the Performance Management Report.

6 Health and Safety Implications

- 6.1 There are no health and safety implications associated with this report.

7 Environmental Implications

- 7.1 There are no environmental implications associated with this report.

8 Your Fire and Rescue Service 2019 – 2022 Priorities

- 8.1 This report links to all the Your Fire and Rescue Service priorities.

Performance Management and Activity Report (Abridged) 2019/20

Period covered: 1 April 2019 – 31 March 2020
Date Issued: 30 April 2020



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1. Introduction/Summary

The purpose of this report is to provide information regarding the performance of West Yorkshire Fire and Rescue Service against selected performance indicators for which performance has decreased compared with the same period the previous year.

The first section provides a summary of performance against all performance indicators detailed within the full Performance Management and Activity Report which is presented to Full Authority Committee meetings.

In this report, appropriate and progressive monthly statistics have been utilised to identify trends in performance, with corresponding information regarding the action being taken to address areas of under-performance.

All data, unless specified, is for the reporting period 1 April 2019 – 31 March 2020.

A traffic light system has been employed to provide straightforward visual indication of performance against each specific indicator.

If further data is available following the last Performance Management Report presented to the Full Authority, this has been included to show the performance trend.

2. Service Delivery Targets

	Not achieving target (by more than 10%)
	Satisfactory performance (within 10% of target)
	Achieving or exceeding target

	Actual Data (2009/10)	Three Year Average Target (2016/19)	Actual Data to date (2018/19)	Actual Data to date (2019/20)	Projected Performance Against Three Year Average (2019/20)	End of Year Projection (2019/20)
Arson	10897	6811	7735	5474	-19.6%	5474
Actual Rescues	875	775	796	1100	41.9%	1100
Total Activity	34270	23646	25676	23355	-1.2%	23355
Dwelling Fires	1549	1145	1190	1137	-0.7%	1137
Non-Domestic Building Fires	513	438	411	425	-3.0%	425
Prevalence of False Alarms	16750	11306	10523	10476	-7.3%	10476
Fire-Related Injuries	270	198	208	174	-12.1%	174
Road Traffic Collisions	1060	618	616	672	8.7%	672
Malicious False Alarms	713	361	352	315	-12.7%	315

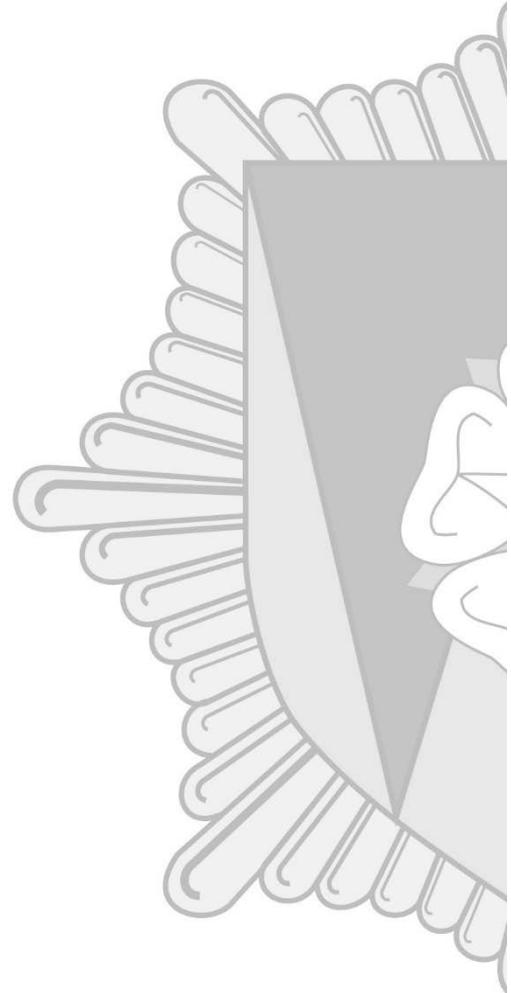
3. Service Delivery Indicators – Performance compared to previous year

Description	2018-19	2019-20
Accidental Dwelling Fires (per 10,000 dwellings)	9.95	9.83
Number of deaths arising from accidental fires in dwellings (per 100,000 population)	0.43	0.39
Number of Fire-Related Deaths (per 100,000 population) arising from fires other than Accidental Dwelling Fires	0.13	0.22
Number of Injuries arising from accidental fires in dwellings (per 100,000 population)	5.94	4.98
(a) Number of Serious Injuries(per 100,000 population)	0.74	0.35
(b) Number of Slight Injuries (per 100,000 population)	5.20	4.64
The percentage of dwelling fires attended where there was a working smoke alarm which activated	55.88%	55.41%
The percentage of dwelling fires attended where a working smoke alarm was correctly fitted but did not activate	18.24%	19.00%
The percentage of dwelling fires attended where a smoke alarm, because it was faulty or incorrectly sited, did not activate	4.62%	4.84%
The percentage of dwelling fires attended where no smoke alarm was fitted	21.26%	20.76%
Number of calls to malicious false alarms (per 1000 population) – attended	0.15	0.14
False alarms caused by automatic fire detection equipment (per 1000 non-domestic properties)	34.28	36.86
False alarms caused by automatic fire detection equipment (per 1000 domestic properties)	3.87	4.17
Fires in non-domestic premises (per 1000 non-domestic premises)	4.87	5.04
Number of Primary Fires (per 100,000 population)	150.33	132.86
Number of Fire Casualties – excluding Precautionary Checks (per 100,000 population)	8.45	6.94
Arson Incidents – All Deliberate Fires (per 10,000 population)	33.53	23.73
Arson Incidents – Deliberate Primary Fires (per 10,000 population)	6.67	5.54
Arson Incidents – Deliberate Secondary Fires (per 10,000 population)	26.86	18.18

4. Service Delivery Indicators – WYFRS not achieving target

Description	Cumulative Year to Date Performance												Performance in 2018-19
	To 30 Apr	To 31 May	To 30 Jun	To 31 Jul	To 31 Aug	To 30 Sep	To 31 Oct	To 30 Nov	To 31 Dec	To 31 Jan	To 28 Feb	To 31 Mar	
Number of Fire-Related Deaths (per 100,000 population) arising from fires other than Accidental Dwelling Fires	0.00	0.09 (2)	0.13 (3)	0.17 (4)	0.17 (4)	0.17 (4)	0.17 (4)	0.17 (4)	0.17 (4)	0.22 (5)	0.22 (5)	0.22 (5)	0.13 (3)
<p>Comments:</p> <p>There has been one additional fire fatality in the last reporting period. There is a clear trend between mental health and the increased risk from fire. Four of the fire fatalities were set by the person who sadly died.</p> <p>Starting in June 2020, a suicide training programme will be delivered to all of our service delivery teams. This training will raise awareness of suicide and equip staff to identify the underlying vulnerabilities and signpost support services.</p>													

PREVENTING PROTECTING RESPONDING



West Yorkshire Fire and Rescue Service
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OFFICIAL

Revenue Outturn 2019 - 20

Audit Committee

Date: 31 July 2020

Agenda Item:

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Submitted By: Chief Finance and Procurement Officer

Purpose

To report on the financial outturn for 2019/20
To report on the payment of Members allowances in 2019/20

Recommendations

That Members note the report

Summary

The report presents details of the Authority's financial outturn for 2019/20 and Members' allowances payments in 2019/20. Normally this report would also include the Statement of Accounts but due to the pressures of the Covid19 pandemic, the deadline for the completion of the accounts has been extended by the Government from 31 May to 31 August 2020. Likewise, the deadline for approval has been extended to 30 November from 31 July 2020.

Local Government (Access to information) Act 1972

Exemption Category: None

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Background papers open to inspection: None

Annexes: Annex A – Members' allowances

1 Introduction

The purpose of this report is to present a comprehensive review of the financial activity of the Authority for the financial year 2019/20 looking at the following areas.

Revenue Expenditure

This section compares the actual expenditure for the year with the revenue budget, enabling the Authority to measure financial performance. The report is in a similar format to the revenue monitoring reports presented to each meeting of the Finance and Resources Committee providing an explanation of the major variations.

Capital Expenditure Outturn

This section reports on actual capital expenditure for the year, compares this performance with the approved Capital Plan, and describes the more significant variations. It also provides details of the major capital schemes completed within the year.

Members' Allowances Outturn

Finally, the report includes details of the sums paid to individual members in respect of their various allowances. This is a statutory requirement under Regulation 26A of the Local Authorities (Member Allowances) Regulations 1991, as amended. Members allowances are detailed in Appendix A.

2 Information

2.1 Revenue Expenditure

Throughout the year the Authority received regular financial review reports which provides members with financial information on expenditure on both revenue and capital.

During the financial year it became apparent that some of the assumptions underlying the calculation of the 2019/20 budget had changed which resulted in the transfer of £2.1m to contingencies during the year, which were approved at Finance and Resources Committee in July and October 2019 and February 2020.

Please note that revenue outturn may be subject to change following the conclusion of the external audit of the Statement of Accounts. If any material changes do occur these will be reported when the Audit Committee is asked to approve the accounts.

Details of revenue expenditure outturn for 2019/20 are shown in the table below;

Description	Revised Revenue Budget	Outturn	Planned Transfer to Reserves	Variance
	£000	£000	£000	£000
Employees				
Operational Staff				
Wholetime	49,151	49,229		78
Retained	1,981	1,996		15
Control	1,834	1,818		(16)
Support Staff	9,798	9,801		3
Pensions	2,000	1,490	510	0
Training	787	793		6
Other Employee expenses	390	385		(5)
Premises	4,417	4,534		117
Transport	2,320	2,307		(13)
Supplies and Services	4,733	4,512		(221)
Contingency	2,421	0	2,421	0
Support Services	312	319		7
Capital Charges	7,948	5,986	1,962	0
Expenditure	88,092	83,170	4,893	(29)
Income	(2,945)	(3,498)	414	(139)
Net Cost of Service	85,147	79,672	5,307	(168)

A brief explanation of the major variances against budget are as follows:

Wholetime Employees £78k

The overspend of £78k is a combination of under and over spending in different areas of employee expense, there is an underspend in firefighter salaries and an overspend on overtime and allowances. These are explained in more detail below:

There is an underspend on firefighter salaries of £182k which is due to variances in the expected retirement dates of operational employees and the provision included within the budget for four employees that are on career break returning to the Authority that has not been required.

This under spend has been offset by an over spend on overtime of £233k, of which £108k is due to the provision of support from West Yorkshire to neighbouring brigades during the floods in November. Some of the cost of this support is recharged to the receiving brigade,

this is calculated using rates determined by the NFCC. The remaining over spend on overtime is attributable to providing additional resilience in the Wharfe Valley and cover at the day crewed stations.

In addition, there were overspends on allowances of £27k which is attributable to the payment of new allowances for Command, Leadership and Management.

Premises £117k

This over spending is due to the overspending on both property repairs of £61k and the cleaning contract of £40k totalling £101k. The overspend on property repairs is a combination of an increase in the cost of labour and parts and an increase in inspections and compliance checks due to statutory regulations and revised health and safety legislation. The Authority renewed the cleaning contract in December 2019 which is higher than the budget provision by £40k.

In addition, there has been an overspend on utilities of £16k, the budget for this area of expenditure has been reduced over a number of years as the number of fire stations has reduced. Expenditure will be monitored closely during this financial year and if required, budgets will be adjusted.

Supplies and Services -£221k

There has been a large underspend on supplies and services of which £142k is due to savings on ICT and communications in the form of lower than budgeted costs for fixed landlines and ICT maintenance and support. In addition, there has been a saving of £49k on fire prevention publicity due to the budget being managed centrally by corporate communications. There has been a saving on the purchase of equipment of £39k and clothing of £88k which is due to a reduction to the number employed and efficiencies in the procurement process.

These underspends have been offset by some overspending on laundry, subscriptions and subsistence.

Income -£139k

As explained earlier in the report, the authority assisted neighbouring brigades during the floods in 2019 of which we received £97k income. The Authority has also generated greater income than budgeted in a number of areas including charges for special services, training courses, secondments, primary authority scheme and youth training. This has offset lower than budgeted income for false activation charges, sales of old equipment and petrol licences.

Transfer to Reserves

If the budgets for ill health pensions, capital financing charges and contingencies are under spent at the end of the financial year, these balances are automatically transferred to reserves.

The Authority received £435k of Covid19 grant in March 2020, the unspent balance remaining at the 31st March of £406k has been transferred to a new earmarked Covid19 reserve. The Authority also received a grant of £8k for transparency which has been moved to the data transparency earmarked reserve.

The Authority also received an additional £1.224m in funding which was in respect of the pension grant which is to compensate the Authority for the increase in contributions following the actuarial review and business rates retention compensation grant which reimburses the authority for government initiatives to reduce local business rates.

In order to keep the capital financing requirement at an affordable level, the Authority has used the underspends on contingencies, capital financing charges, the revenue budget under spend and the increase in funding to make additional voluntary minimum revenue payments. By making these additional voluntary capital payments, the charge to the revenue budget of financing the capital plan in the future is reduced, thus easing the financial pressure on the medium term financial plan.

2.2 Usable Reserves

The Authority has a General Fund Reserve and a number of Earmarked Reserves. The General Fund Reserve is used to fund any day to day cash flow requirements or cover any unexpected expenditure that is not included within the revenue budget. Earmarked Reserves are funds that are set aside for specific purposes for which a liability may incur at some point in the future.

The Authority's reserve strategy was approved at Finance and Resources Committee on the 11th October 2019 and is also reviewed as part of the budget approval process in February 2020. The reserves strategy is published on the Authority's website.

The table below gives a summary of the Authority's reserve position as at the 31 March 2020;

Description	Opening Balance 1.4.19 £'000	Movements 2019/20 £'000	Closing Balance 31.3.20 £'000
General Fund	5,117	(117)	5,000
Earmarked Reserves			
Body Bag Decontamination	40		40
Business Rate Appeals	1,054	60	1,114
Capital Finance Reserve	17,354	(1,200)	16,154
Control Room	563		563
Council Tax Reform	27		27
Covid19	0	406	406
Data Transparency	39	7	46
Enhanced Logistics	202		202
ESMCP	258		258
Insurance Claims	418	1	419
Leap Year Fund	160	(160)	0
MTFP Impact	2,000		2,000
Operational Equipment	388	(388)	0
Pay and Prices	4,627	(1,000)	3,627
Pension Equalisation	3,560	510	4,070
Service Support	483	259	742
TOTAL	36,290	(1,622)	34,668

General Fund Balances

At the 1st April 2019, the Authority's general fund balance was £5.117m, in October 2019, the Finance and Resources committee approved the movement of £0.117k to the service support earmarked reserve, leaving a general fund balance of £5.0m.

Earmarked Reserves

Members at the Finance and Resources Committee in February 2020 granted approval for the transfer of £1m from the pay and prices earmarked reserve to the service support reserve and also the amalgamation of the operational equipment earmarked reserve with the capital finance reserve.

The Authority has used its service support and capital finance earmarked reserves to fund the costs associated with the lean working and procurement reviews, the rebuild of Wakefield fire station and the purchase of vehicles and equipment for the command and

leadership management project. This has resulted in a net reduction of the level of usable reserves of £1.622m during 2019/20.

2.3 Capital Expenditure Outturn

Each year the Authority produces a capital programme to manage major capital schemes. Owing to the nature of capital expenditure, a large number of schemes span more than one financial year, therefore the programme is a rolling programme covering four financial years.

The Authority spent £5.981m on capital during 2019/20 against an approved capital plan of £12.557m, details of expenditure by directorate is shown in the table below;

Directorate	Original Capital Plan 2019/20	Slippage 2018/19	Approved Virements and Additions 2019/20	Revised Capital Plan 2019/20	Outturn 2019/20	Variance
	£'000	£'000	£'000	£'000	£'000	£'000
Property	1,680	801	150	2,631	1,718	(913)
IRMP	0	2,132	740	2,872	1,253	(1,619)
Information Communications and Technology	1,695	440	219	2,354	660	(1,694)
Transport	949	750		1,699	1,446	(253)
Operations	1,757	651	74	2,482	551	(1,931)
Fire Safety	500	19		519	353	(166)
TOTAL	6,581	4,793	1,183	12,557	5,981	(6,576)

Due nature of capital expenditure a number of schemes are slipped between financial years', this is due to the length of time taken to identify and procure equipment of a high value or to undertake the required planning before major property refurbishments can commence. Also, during the year, new priorities are identified which requires either additions to the current capital plan or transfers between existing capital schemes.

During 2019/20, capital expenditure of note, was incurred on;

- The rebuild of Wakefield Fire Station which is due for completion late 2020, incurred expenditure of £1.246m to the 31st March 2020.
- The purchase of vehicles which cost £0.796m for the Command Leadership and Management project which are due to become operational in May 2020.
- An aerial appliance at Bradford Fire Station which cost £0.640m became operational in March 2020.
- A new HR and rostering system went live in January 2020 at a cost of £0.142m, this replaced the out dated SAP system and is a fully integrated rostering and human resource system.
- A new type of firefighting jacket was introduced in February 2020 which is worn when crews attend road traffic collisions and is a much lighter version of the traditional uniform worn at these incidents. This cost £0.221m.

This expenditure has been funded through the following sources as detailed below;

Funding	£000's
Revenue Contributions	3,869
Earmarked Reserves	2,042
Capital Receipts	70
TOTAL	5,981

The capital expenditure incurred has been funded wholly by internal funds. The Authority has not taken out any new long term external borrowing since December 2011 which has saved the Authority an estimated £4m in interest charges over the period. The Authority uses its own internal cash to fund expenditure rather than taking out loans, cash flow is boosted in July each year following the receipt of Pension Top Up Grant from Central Government which totalled £35.6m in 2019/20.

Our capital programme continues to invest in our asset base ensuring that our employees have the best tools to do the job. This includes investment in the replacement of our appliances, the rebuilding and major refurbishment of our fire stations, and the purchase of up to date operational equipment and information technology.

2.4 Treasury Management

The Authority's borrowing is undertaken in accordance with the Prudential Code which provides the regulatory framework to ensure that all borrowing is prudent, affordable and sustainable. This framework is laid out in the Treasury Management Strategy.

The Authority's Treasury Management Strategy is reviewed annually as part of the budget approval process. The strategy sets out the Authority's policies and parameters to provide an approved framework within which officers undertake the day to day treasury activities.

The Authority's total long term debt outstanding as at the 31st March 2020 was £45.8m of which £43.8m was owed to the Public Works Loans Board and £2m in the form of a LOBO with Dexia.

The Authority earned £0.307m in income from its investments during 2019/20 (£0.205m 2018/19), the final balance of investments as at the 31st March 2020 was £31.3m (£22.8m 2018/19).

3 Financial Implications

These are included within the report

4 Legal Implications

The Chief Legal & Governance Officer has considered this report and has no observations to make at the time of submission of this report but may provide legal advice at the committee meeting and/or respond to any requests by members for legal advice made at the meeting.

5 Human Resource and Diversity Implications

There are no human resource and diversity implications

6 Health, Safety and Wellbeing Implications

There are no health, safety and wellbeing implications

7 Environmental Implications

There are no environmental implications

8 Your Fire and Rescue Service Priorities

Budget monitoring and reporting underpins all the fire and rescue priorities

9 Conclusions

This report has provided a summary of revenue outturn, reserves and capital expenditure. It's important to note that the figures may be subject to change following the conclusion of the external audit of the Statement of Accounts.

	Basic Allowance	Special Responsibility Allowance	Expenses
Cllr Angela Tait	£3,736.92	£4,124.28	
Cllr Angela Wenham	£3,736.92	£3,385.23	
Cllr Caroline Anderson	£3,736.92		
Cllr Chris Pillai	£643.58		£15.60
Cllr Darren O'Donovan	£3,736.92	£16,676.40	£109.80
Cllr David Hall	£1,868.46		
Cllr David Jenkins	£3,204.51		£249.60
Cllr David Kirton	£642.91		
Cllr Fozia Shaheen	£2,844.21		£243.10
Cllr Gohar Almas	£3,736.92	£3,385.23	£237.60
Cllr Jeanette Sunderland	£3,736.92	£1,030.56	£22.10
Cllr Jessica Lennox	£542.46		
Cllr Joanne Dodds	£892.71	£985.24	
Cllr Joshua Fenton-Glynn	£3,586.92	£784.37	
Cllr Judith Hughes	£381.73	£2,105.95	£46.90
Cllr Karen Renshaw	£3,736.92	£1,030.56	£35.18
Cllr Lisa Holmes	£1,868.46		
Cllr Michael Pollard	£3,736.92		
Cllr Mohammed Akhtar	£3,194.46		£5.85
Cllr Mussarat Pervaiz	£3,736.92	£784.37	
Cllr Nussrat Mohammed	£3,194.46		
Cllr Olivia Rowley	£861.57		£331.97
Cllr Peter Harrand	£3,736.92	£4,124.28	£483.60
Cllr Richard Hunt	£3,736.92		£202.80
Cllr Ron Grahame	£3,736.92	£4,124.28	£204.75
Cllr Ryk Downes	£3,736.92		£382.85
Cllr Scott Benton	£2,179.20		£44.20
Cllr Stephen Tulley	£2,875.35	£5,681.05	£907.40
Cllr Teresa Peart	£381.73	£105.27	
Cllr Tracy Austin	£3,736.92	£4,867.89	£142.35
Mr Michael Wilkinson	£500.00		£46.44



OFFICIAL

Risk Management Strategy Group - update

Audit Committee

Date: 31 July 2020

Agenda Item:

8

Submitted By: Director of Service Delivery

Purpose To report risk management activity and developments reported to Risk Management Strategy Group (RMSG) in June 2020 and highlight any future risks or risk related areas.

Recommendations That the Audit Committee note the report.

Summary The overall responsibility of the RMSG is to maintain the Authority's risk management capabilities and to develop strategies to effectively manage new and existing risks. The RMSG meet on a quarterly basis and the group is chaired by the Deputy Chief Fire Officer/Director of Service Delivery. The RMSG is one element that supports the Authority's Code of Corporate Governance in terms of risk management and internal control.

Local Government (Access to information) Act 1972

Exemption Category: None

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Background papers open to inspection: Risk Management Strategy and Policy

Annexes: None

1 Introduction

- 1.1 The Authority's Risk Management Strategy and Policy provides a clear and defined strategy to enable risk management objectives to be met.
- 1.2 The Risk Management Strategy Group (RMSG) has the responsibility of maintaining the Authority's risk management capabilities and developing strategies to effectively manage new and existing risks. The group meet every three months at which time a summary of risk reviews that have occurred in the past three months is provided by each risk owner.
- 1.3 The group is also responsible for sharing and promoting experience of risk management and strategies across the Authority.

2 Information

2.1 The Risk Management Strategy Group last met in June 2020. The Audit Manager and the Risk and Insurance Manager from Kirklees Council attend RMSG meetings. The Audit Manager provides an update on recent internal audit activity. Councillor Ronald Grahame also attends the meetings.

2.2 Below is a summary of key areas:

- Between the March 2020 and June 2020 RMSG meetings, 29 risks have been reviewed by their respective owners.
- The score relating to the risk 'Rise in the national threat level to critical for a short period of time' has reduced from 16 to 12 due to the likelihood decreasing. This is as a result of the UK threat assessment changing from Severe to Substantial.
- A new risk 'Failure to implement the recommendations of the Grenfell Tower Inquiry Phase 1 report' has been included on the risk matrix. A comprehensive set of control measures and mitigating actions are in place for this risk. The current risk score is 12 and the risk is reviewed every six months.
- A new risk 'Ineffective response and recovery to the Coronavirus COVID-19 pandemic leading to and impacting on staff, absence levels, health/safety/wellbeing, service delivery, the public/community, partners, finance, reputation and legal issues' has been included on the risk matrix. A comprehensive set of control measures and mitigating actions have been implemented and new ones created where required (e.g. COVID19 Service Recovery Plan). The current risk score is 12 and the risk will be reviewed every three months at each RMSG meeting.
- As part of the COVID19 Service Recovery Plan and the strategic impact assessment, all corporate risks have recently been assessed for actual/potential impacts of COVID19 over different time periods. Any impact on corporate risks will be reviewed at each RMSG meeting and Management Team meetings if required.
- Risks and issues relating to the UK Exiting the EU are currently discussed at each RMSG meeting.

- The Member development session scheduled for 20 April was cancelled and will be rescheduled when possible. The session content will be reviewed to ensure some COVID19 related areas/examples are included.

2.3 There are currently 55 risks split between the following categories. The table below shows movement over the past 12 months.

Risk Factor Score	September 2019	December 2019	March 2020	June 2020
Very High (15-25)	7	7	6	5
High (9-14)	19	19	20	23
Medium (4-8)	24	23	23	23
Low (1-3)	4	4	4	4
Total number of risks	54	53	53	55

The 5 'very high' risks are:

LRGG1.S - Loss or reduction in government grant.

WAFL1.S - Wide area flooding and swift water rescue.

MTFA1.S - Responding to a marauding terrorist firearms attack.

DSYS1.S - Inability to continue/deliver duty systems.

CYBS1.S - A digital attack or an unauthorised attempt to access WYFRS systems that impacts on the integrity, confidentiality or availability of systems and / or the information within them.

3 Financial Implications

3.1 There are no significant financial implications associated with this report.

4 Legal Implications

4.1 The Chief Legal and Governance Officer has considered this report and has no observations to make at the time of submission of this report but may provide legal advice at the committee meeting and / or respond to any request by Members for legal advice made at the meeting.

5 Human Resources and Diversity Implications

5.1 There are no significant human resources and diversity implications associated with this report.

6 Health and Safety and Wellbeing Implications

6.1 There are no significant health and safety/wellbeing implications associated with this report.

7 Environmental Implications

7.1 There are no significant environmental implications associated with this report.

8 Your Fire and Rescue Service Priorities

8.1 This report supports the following priorities which have been identified in the 'Your Fire & Rescue Service 2020-2023' plan.

- Reduce the risks to the communities of West Yorkshire
- We will continue to develop ways of working which improve the safety & effectiveness of our firefighters

9 Conclusions

9.1 That the Audit Committee note the report.

10 July 2020

Audit Committee
West Yorkshire Fire and Rescue Authority

Your ref: WY2020

Dear Sirs,

Update on external audit

In response to the Covid-19 pandemic, the Ministry of Housing, Communities & Local Government announced certain relaxations to the publication dates for the 2019/20 financial statements. In their correspondence dated 22 April 2020, the deadlines for publishing final, audited accounts is 30 November 2020.

We have worked with West Yorkshire Fire and Rescue Authority ('the Authority') through this period to agree a timescale for our audit work.

Initially, the Authority, informed us that they planned to keep to the original timescales and so no adjustments were made to our audit staffing, planning or timeframes. However, as the accounts were being prepared we were notified that there would be a delay to the agreed timescales and, consequently, the commencement of the audit has been delayed.

We anticipate receiving draft accounts from the Authority on 17 July 2020, following which the audit across all balances will be able to commence. Assuming the financial statements are free from material issues and errors, we anticipate bringing an ISA260 report to those charged with governance to the Audit Committee meeting scheduled on 23 October 2020.

Whilst we will make all reasonable endeavours to complete the audit by the deadline and within the fee previously communicated to the Committee the delays and inefficiencies created by having to move the audit effort with little notice may give rise to additional costs which we will seek to agree with the Authority once these are known.

Yours sincerely

Paul Hewitson
Deloitte LLP

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OFFICIAL

Revised Internal Audit Plan 2020 - 21

Audit Committee

Date: 31 July 2020

Agenda Item:

10

Submitted By: Chief Finance and Procurement Officer

Purpose	To present the details of the Revised Internal Audit Plan 2020/21
Recommendations	That Members note the content of the report and approve the revised internal audit plan for 2020/21
Summary	This report provides an outline of the revised programme of audit work for 2020/21.

Local Government (Access to information) Act 1972

Exemption Category: None

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Background papers open to inspection: None

Annexes: Revised Internal Audit Plan 2020/21

1 Introduction

- 1.1 The Chief Finance and Procurement Officer has a statutory duty to provide a continuous and effective internal audit for the Authority. Internal Audit is provided as one of a number of financial services provided under a Service Level Agreement with Kirklees Council which determines that 160 days of audit time is allocated to the Authority each financial year.

2 Information

- 2.1 Internal audit work is undertaken to provide an independent annual opinion to the Authority on its risk management matrix and internal control environment, which then plays a significant role in informing the Annual Governance Statement, signed by the Chief Executive, Chair of the Authority and the Chief Finance and Procurement Officer, that forms part of the Statement of Accounts.
- 2.2 The current Covid19 pandemic has impacted upon the culmination of the delivery of the 2019/20 Audit Plan resulting in several pieces of planned work that have either been curtailed indefinitely or not commenced at all. As a result, Management Board, in conjunction with the Chief Finance and Procurement Officer and the Internal Audit Manager, have revised the internal audit plan which was approved at Audit Committee on 24 April 2020. This has resulted in a reduction of audit days from 160 to 130 and the slipping of some audits into the following financial year.

The following audits have been slipped into 2021/22;

Internal control systems

- Stores
- Landline and Mobile Phone Contract

Risk Management Strategy/ Risks and Controls

- Risk 6 – Retained Duty System
- Risk 17 – Asbestos in Authority Premises
- Risk 23 – Unwanted Fire Signal Policy
- Risk 26 – Contract Procedure Rules

There have been two audits that have been added to the plan;

- Failure to implement the recommendations of the Grenfell Tower Inquiry (Phase 1 Report)
- Implementation of HMICFRS inspection recommendations prior to next visit

The revised plan for approval is attached to this report.

3 Financial Implications

- 3.1 The internal audit service is provided by Kirklees Council through a Service Level Agreement at a cost of £47,430 in 2020/21 which is provision for 160 days of audit work. The reduction to 130 days will result in a revised charge of £38,537.

4 Legal Implications

- 4.1 The Chief Legal & Governance Officer has considered this report and has no observations to make at the time of submission of this report but may provide legal advice at the committee meeting and/or respond to any requests by members for legal advice made at the meeting.

5 Human Resource and Diversity Implications

- 5.1 There are no human resources and diversity implications associated with this report.

6 Health, safety and wellbeing implications

- 6.1 There are no health and safety implications associated with this report.

7 Environmental Implications

- 7.1 There are no environmental implications associated with this report.

8 Your Fire and Rescue Service Priorities

- 8.1 This report links to all the Service's priorities as detailed in the "Your Fire and Rescue Service" document.

9 Conclusions

- 9.1 This report requires members to approve the revised Internal Audit Plan for 2020/21, the progress of which will be reported to members on a quarterly basis to audit committee.



West Yorkshire
Fire & Rescue Authority

Internal Audit Revised Plan

2020/21

WEST YORKSHIRE FIRE & RESCUE AUTHORITY

REVISED INTERNAL AUDIT PLAN 2020/21

Note to Management Board

The Plan has been previously agreed by Management Board and the Audit Committee. Audit work that was suspended in March is proposed to recommence from the start of July, albeit remotely at first in accordance with Government guidelines on social distancing. Any impacts on the degree of assurance provided will be made clear in individual pieces of work.

Discussions with the Chief Finance & Procurement Officer and RMSG have taken place and a revised plan has been produced, taking into account that a quarter of the year has elapsed and priorities and operational requirements have moved on in the meantime. Sufficient coverage overall has been retained to be able to provide the annual opinion on internal control, governance and risk management as required by the Public Sector Internal Audit Standards.

Two new areas about which Management Board may wish to receive independent assurance are highlighted in green.

The revised plan relates to target of 130 days work. If it becomes possible to accommodate further coverage this will be raised with the CFPO at the time and in any event a refund will be made at year end to reflect the lower than usual SLA coverage, plus 30 days outstanding from 2019/20.

The revised plan will be submitted for approval to Audit Committee on 31 July.

2020/21 AUDIT AREAS

Internal Control Systems

- Facilities Management Review to finish
- IT Software Licensing & Device Management
- Pensions Administration
- VAT
- Income Management – Payment Methods, Collection & Recovery
- Mobile Phone Contract – payment plans, usage monitoring, blocks
- Disbursement Account / Purchase Cards
- Interim MoC Training Recording and Reporting System
- National Fraud Initiative 2020/21 (data matching exercise with submission of payroll and creditor payments databases)

Risk Management Strategy / Risks & Controls

- (Risk 15, score 12) - Third Party health & safety compliance
- (Risk 24, score 12) – Staff Attack / Abuse
- (Risk 45, score 6) - Faulty Personal Protective Equipment
- (New Risk) - Failure to implement the recommendations of the Grenfell Tower Inquiry Phase 1 Report

Ongoing support to the Risk Management Strategy Group.

Governance

- Data Protection Act 2018 Compliance (deferred from 2019/20 at management request)
- Implementation of HMIFRS Inspection Recommendations (prior to next visit)

Contingency

- ESMCP – Assurance to Project Board
- Follow up audits as required
- Support to “ethical training”

Total Days per SLA

130