

**M. Pearson
CLERK TO THE AUTHORITY**

**To: The Chair and Members of the
Audit and Performance Review
Committee (see below)**

**SERVICE HEADQUARTERS
THE KNOWLE
CLYST ST GEORGE
EXETER
DEVON
EX3 0NW**

Your ref :
Our ref : SS/SY/APRC/Sept 2014
Website : www.dsfire.gov.uk

Date : 16 September 2014
Please ask for : Sam Sharman
Email : ssharman@dsfire.gov.uk

Telephone : 01392 872200
Fax : 01392 872300
Direct Telephone : 01392 872393

AUDIT AND PERFORMANCE REVIEW COMMITTEE

(Devon and Somerset Fire and Rescue Authority)

Wednesday 24 September 2014

A meeting of the Audit and Performance Review Committee will be held on the above date, **commencing at 10:00 hours in Conference Room B in Somerset House, Service Headquarters** to consider the following matters.

M. Pearson
Clerk to the Authority

A G E N D A

PLEASE REFER TO THE NOTES AT THE END OF THE AGENDA LISTING SHEETS

1. **Apologies**
2. **Minutes** of the meeting held on 9 July 2014 attached (Page 4).
3. **Items Requiring Urgent Attention**

Items which, in the opinion of the Chair, should be considered at the meeting as matters of urgency.

PART 1 – OPEN COMMITTEE

4. **Audit Findings for the Devon & Somerset Fire & Rescue Authority for the Year Ended 31 March 2014**

Enclosed with this agenda is a document (marked as Document "A" and page numbered separately) prepared by Grant Thornton, the Authority's external auditor. This sets out its findings and opinion on the Authority's financial statements for the year ended 31 March 2014.

The Committee considered the Authority's draft Statement of Accounts for 2013-14 at its previous meeting on 9 July 2014 (Minute *APRC/6 below refers). Since that time and as a result of the external audit process, the Statement of Accounts has been amended to reflect misstatements, misclassifications and disclosures identified by Grant Thornton. The changes made are set out within the Grant Thornton report (pages 15 to 16 refer).

The following documents are also enclosed with this agenda:

- Statement of Accounts 2013-14 (amended as indicated above, marked as Document "B" and page numbered separately), and;
- draft Letter of Representation to accompany the Audit Findings and Statement of Accounts 2013-14 (marked as Document "C").

RECOMMENDATIONS:

- (a) That the Audit Findings 2013-14 including the recommendations contained therein be approved;
- (b) That the revised Statement of Accounts 2013-14 containing the financial statements on which the Audit Findings are based be approved, and;
- (c) That the Letter of Representation also enclosed with the agenda for this meeting be approved and the Treasurer be authorised to sign it on behalf of the Authority.

5. 2013-14 Annual Statement of Assurance

Report of the Audit and Review Manager (APRC/14/6) attached (page 6).

6. Audit and Review 2013-14 2nd Quarter Progress Report

Report of the Audit and Review Manager (APRC/14/7) attached (page 27).

7. Devon & Somerset Fire & Rescue Service Performance Report: April to June 2014

Report of the Director of Operations (APRC/14/8) attached (page 45).

MEMBERS ARE REQUESTED TO SIGN THE ATTENDANCE REGISTER

Membership:-

Councillors Radford (Chair), Ball, Edmunds, Healey, Horsfall, Singh and Way

NOTES	
1.	<p><u>Access to Information</u> Any person wishing to inspect any minutes, reports or lists of background papers relating to any item on this agenda should contact the person listed in the "Please ask for" section at the top of this agenda.</p>
2.	<p><u>Reporting of Meetings</u> Any person attending a meeting may report (film, photograph or make an audio recording) on any part of the meeting which is open to the public – unless there is good reason not to do so, as directed by the Chairman - and use any communication method, including the internet and social media (Facebook, Twitter etc.), to publish, post or otherwise share the report. The Authority accepts no liability for the content or accuracy of any such report, which should not be construed as representing the official, Authority record of the meeting. Similarly, any views expressed in such reports should not be interpreted as representing the views of the Authority. Flash photography is not permitted and any filming must be done as unobtrusively as possible from a single fixed position without the use of any additional lighting; focusing only on those actively participating in the meeting and having regard also to the wishes of any member of the public present who may not wish to be filmed. As a matter of courtesy, anyone wishing to film proceedings is asked to advise the Chairman or the Democratic Services Officer in attendance so that all those present may be made aware that is happening.</p>
3.	<p><u>Disclosable Pecuniary Interests (Authority Members only)</u> If you have any disclosable pecuniary interests (as defined by Regulations) in any item(s) to be considered at this meeting then, unless you have previously obtained a dispensation from the Authority's Monitoring Officer, you must:</p> <ul style="list-style-type: none"> (a) disclose any such interest at the time of commencement of consideration of the item in which you have the interest or, if later, as soon as it becomes apparent to you that you have such an interest; (b) leave the meeting room during consideration of the item in which you have such an interest, taking no part in any discussion or decision thereon; and (c) not seek to influence improperly any decision on the matter in which you have such an interest. <p>If the interest is sensitive (as agreed with the Monitoring Officer), you need not disclose the nature of the interest but merely that you have a disclosable pecuniary interest of a sensitive nature. You must still follow (b) and (c) above.</p>
4.	<p><u>Part 2 Reports</u> Members are reminded that any Part 2 reports as circulated with the agenda for this meeting contain exempt information and should therefore be treated accordingly. They should not be disclosed or passed on to any other person(s). Members are also reminded of the need to dispose of such reports carefully and are therefore invited to return them to the Committee Secretary at the conclusion of the meeting for disposal.</p>
5.	<p><u>Substitute Members (Committee Meetings only)</u> Members are reminded that, in accordance with Standing Order 35, the Clerk (or his representative) must be advised of any substitution prior to the start of the meeting. Members are also reminded that substitutions are not permitted for full Authority meetings.</p>

AUDIT AND PERFORMANCE REVIEW COMMITTEE
(Devon and Somerset Fire and Rescue Authority)

9 July 2014

Present:

Councillors Dyke (vice Horsfall), Edmunds, Radford and Woodman (vice Healey).

Apologies:

Councillors Ball, Healey, Horsfall and Way.

Also in attendance:

Peter Barber, Grant Thornton

***APRC/1. Election of Chair**

RESOLVED that Councillor Radford be elected Chair of the Committee until its first meeting following the Authority Annual Meeting in 2015.

***APRC/2. Minutes**

RESOLVED that the Minutes of the meeting held on 7 May 2014 be signed as a correct record.

***APRC/3. Election of Vice Chair**

RESOLVED that Councillor Edmunds be elected Vice-Chair of the Committee until its first meeting following the Authority Annual Meeting in 2015.

***APRC/4. External Audit Plan 2014/15**

(Peter Barber, Grant Thornton, in attendance for this item).

The Committee considered a copy of Plan setting out work to be undertaken by the Authority's external auditor, Grant Thornton, during the forthcoming financial year. The work would feature, amongst other things, the audit of the Authority's Statement of Accounts for the 2013-14 financial year and the issuing of a Value for Money conclusion for that year.

In introducing the document, Peter Barber (Grant Thornton) identified that consideration would be given to the ability of Authority to address developments in the sector and that the work would comply with the national audit requirements of the Code of Audit Practice and associated guidance. The document also set out the result of interim, preparatory audit work recently undertaken.

RESOLVED that the plan of external audit work proposed for the Authority in 2014-15, as identified in the document submitted by Grant Thornton, be approved.

***APRC/5. 2013-14 Draft Annual Statement of Assurance**

The Committee considered a report of the Audit and Review Manager (APRC/14/4) to which was appended the draft 2013-14 Annual Statement of Assurance. This document was both backwards and forwards looking, identifying issues from the 2013-14 financial year in terms of financial assurance, governance and operational assurance and identifying areas to be addressed during the forthcoming twelve months.

The document had been prepared to satisfy the requirements of the Accounts and Audit (England) Regulations 2011 and the current iteration of the Fire and Rescue National Framework. The document also reflected guidance issued by Chartered Institute of Public Finance Accountancy (CIPFA) and the Society for Local Authority Chief Executives (SOLACE) on effective corporate governance.

RESOLVED

- (a) that the Authority draft Annual Statement of Assurance 2013-14, prepared to satisfy the requirements of the Accounts and Audit (England) Regulations and the Fire & Rescue Service National Framework and as appended to report APRC/14/4 be approved in principle;
- (b) that the Statement be submitted as part of the audit process for the 2013-14 Statement of Accounts and a further report submitted to the September 2014 meeting seeking approval to the final Statement, subject to incorporation of any issues identified during the audit process.

***APRC/6. Draft Statement of Accounts 2013-14**

The Committee received for information a report of the Treasurer (APRC/14/5) to which was appended, in the format required by the International Financial Reporting Standards (IFRS), the Authority's Statement of Accounts for 2013-14.

The Treasurer drew particular attention as part of a presentation at the meeting to the following four key statements within the accounts:

- the Comprehensive Income and Expenditure Statement (CIES);
- the Movement in Reserves Statement (MIRS);
- the Balance Sheet; and
- the Cash Flow Statement

each of which was expanded on in the report.

The Accounts and Audit Regulations 2011 required the draft Statement of Accounts to be prepared and certified by the Chief Finance Officer as a true and fair record by 30 June each year; and formally be approved by the Authority, following audit, by 30 September each year.

The 2013-14 accounts were presented to the Committee at this stage as a matter of good practice and would be submitted for formal approval, following audit, at the meeting scheduled for 24 September 2014.

*** DENOTES DELEGATED MATTER WITH POWER TO ACT**

The meeting started at 10.00hours and finished at 11.31am.

REPORT REFERENCE NO.	APRC/14/6
MEETING	AUDIT & PERFORMANCE REVIEW COMMITTEE
DATE OF MEETING	24 SEPTEMBER 2014
SUBJECT OF REPORT	2013-14 ANNUAL STATEMENT OF ASSURANCE
LEAD OFFICER	Audit and Review Manager
RECOMMENDATIONS	<i>That that the final Annual Governance Statement - required to accompany the 2013/14 final accounts – be approved and published on the Authority’s website.</i>
EXECUTIVE SUMMARY	<p>By virtue of both the Accounts and Audit Regulations 2011 and the Fire & Rescue National Framework for England, the Authority is required to produce and publish an Annual Statement of Assurance on financial, governance and operational matters.</p> <p>The draft 2013/14 Statement was considered and approved in principle by the Committee at its last meeting and submitted as part of the audit process for the 2013/14 Statement of Accounts (Minute *APRC/5 refers). No significant changes have been identified as a result of this audit process and the final Statement of Assurance is now appended to this report for approval.</p>
RESOURCE IMPLICATIONS	Nil.
EQUALITY RISKS AND BENEFITS ASSESSMENT (ERBA)	The contents of this report are considered compatible with existing equalities and human rights legislation.
APPENDICES	A. 2013-14 Annual Statement of Assurance
LIST OF BACKGROUND PAPERS	<p>2013-14 Draft Statement of Accounts</p> <p>Fire and Rescue National Framework for England</p> <p>CLG – Guidance on statements of assurance for fire and rescue authorities in England</p> <p>CFOA – Proposed Template for Annual Statement of Assurance</p> <p>CIPFA – Delivering good governance in Local Government</p> <p>CIPFA – The role of the Chief Financial Officer in Local Government</p> <p>CIPFA – The role of the Head of Internal Audit in public service organisations</p> <p>CLG – The code of recommended practice for Local Authorities on Data Transparency</p>

1. BACKGROUND

Accounting Requirements

- 1.1 The *Accounts and Audit (England) Regulations 2011* require authorities to prepare an annual governance statement in support of its statement of accounts. This governance statement is an expression of the measures taken by the authority to ensure appropriate business practice, high standards of conduct and sound governance.

Fire and Rescue National Framework Requirements

- 1.2 The revised Fire and Rescue National Framework for England sets out the requirement for fire and rescue authorities to publish Statements of Assurance. It says:
- ‘Fire and rescue authorities must provide annual assurance on financial, governance and operational matters and show how they have had due regard to the expectations set out in their integrated risk management plan and the requirements included in the Framework. To provide assurance, fire and rescue authorities must publish an annual Statement of Assurance’.
- 1.3 One of the principal aims of the Statement of Assurance is to provide an accessible way in which communities, Government, local authorities and other partners may make a valid assessment of their local fire and rescue authority’s performance.
- 1.4 The Statement of Assurance should be signed off by an elected member of the relevant authority who is able to take responsibility for its contents. For this Authority, responsibility for approval of Statement of Assurance rests with this Committee.
- 1.5 While Statements of Assurance must be published annually by fire and rescue authorities, it is for the individual authorities to determine the precise reporting arrangements, including timing of publication, to apply.

2. DEVON & SOMERSET APPROACH

- 2.1 There is considerable overlap between the contents required to satisfy the requirements of the Accounts and Audit Regulations and those for the Statement of Assurance required by the National Framework.
- 2.2 Guidance produced by the Department for Communities and Local Government (CLG) on the production of annual Assurance Statements indicates that, wherever possible, duplication of effort should be avoided. In line with this guidance, the approach adopted by this Authority has been to produce a single assurance report, the “Annual Statement of Assurance”, satisfying the requirements of both the Regulations and the Framework.
- 2.3 The Devon & Somerset Fire & Rescue Service has established an officer Corporate Governance group (comprising representatives of key sections e.g. operations; finance; risk management) to oversee the issues covered by the Statement of Assurance, produce the Statement and review it periodically in terms of any approved Action Plan.

3. CURRENT STATEMENT OF ASSURANCE 2013-14

- 3.1 The draft Statement of Assurance for 2013-14 was considered and approved in principle by this Committee at its meeting on 9 July 2014 and submitted, along with the Statement of Accounts for that financial year, as part of the overall external audit process.

3.2 The audit process found no issues with the draft Statement and, since its approval in principle, no material changes have been made to it albeit the opportunity has been taken subsequently to amend wording purely for clarification purposes in certain sections (namely, in relation to paragraphs (a), (b), (e) and (f) in Section 5 – Significant Governance Issues). The final Statement of Assurance for 2013-14 is, therefore, appended to this report for approval and publication on the Authority's website.

PAUL HODGSON
Audit and Review Manager

REPORT REFERENCE NO.	APRC/14/7
MEETING	AUDIT & PERFORMANCE REVIEW COMMITTEE
DATE OF MEETING	24 SEPTEMBER 2014
SUBJECT OF REPORT	AUDIT & REVIEW 2014-15 2nd QUARTER PROGRESS REPORT
LEAD OFFICER	Audit and Review Manager
RECOMMENDATIONS	<i>That the report be noted.</i>
EXECUTIVE SUMMARY	<p>Attached for consideration and discussion is the 2014-15 2nd Quarter Audit & Review progress report. The report combines the work of the Service's Audit & Review Team and the Devon Audit Partnership to provide one comprehensive Internal Audit report.</p> <p>The report provides assurance statements for the audits completed since the previous meeting of the Committee in May 2014.</p> <p>The report details the key/high risk findings from the 2013-14 Fire Fighter Safety Assurance Mapping exercise, Operational Assurance review, Emergency Call Incident Support Data Quality review, Payroll review and ICT reviews.</p>
RESOURCE IMPLICATIONS	Nil.
EQUALITY RISKS AND BENEFITS ASSESSMENT (ERBA)	Not applicable.
APPENDICES	A. Capita Contract Review
LIST OF BACKGROUND PAPERS	Audit & Review 2014-15 Plan Audit & Review Service Policy

1. INTRODUCTION

- 1.1 The 2014/15 Internal Audit Plan was approved by the Audit and Performance Review Committee on 7 May 2014. The plan sets out the combined scope of internal audit work to be completed by the Audit & Review Team and the Devon Audit Partnership.
- 1.2 The Audit & Review Team and the Devon Audit Partnership are accountable for the delivery of the plan and the policy includes the requirement to report progress to the Audit and Performance Review Committee at least three times per year.
- 1.3 All Internal Audit reports, Plans and Service Policy are available on the intranet and can be accessed using the following link:
<http://intranet/Departments/SPRD/RiskandReview.asp>
- 1.4 The key objective of this report is to provide the Audit and Performance Review Committee with a progress report against the plan.
- 1.5 The report also includes assurance statements for the audits completed since the May 2014 Audit and Performance Review Committee.

2. ASSURANCE STATEMENTS

- 2.1 One of the key roles of Internal Audit is to provide independent assurance as to how effectively risks are managed across the organisation.
- 2.2 The following assurance statements have been developed to evaluate and report audit conclusions:

★★★★ High Standard

The system and controls in place adequately mitigate exposure to the risks identified. The system is being adhered to and substantial reliance can be placed upon the procedures in place. Only minor recommendations aimed at further enhancing already sound procedures.

★★★ Good Standard

The systems and controls generally mitigate the risk identified but a few weaknesses have been identified and / or mitigating controls may not be fully applied. There are no significant matters arising from the audit and the recommendations made serve to strengthen what are mainly reliable procedures.

★★ Improvements Required

In our opinion there are a number of instances where controls and procedures do not adequately mitigate the risks identified. Existing procedures need to be improved in order to ensure that they are fully reliable. Recommendations have been made to ensure that organisational objectives are not put at risk.

★ Fundamental Weakness Identified

The risks identified are not being controlled and there is an increased likelihood that risks could occur. The matters arising from the audit are sufficiently significant to place doubt on the reliability of the procedures reviewed, to an extent that the objectives and/or resources of the Authority may be at risk, and the ability to deliver the service may be adversely affected. Implementation of the recommendations made is a priority.

3. PROGRESS AGAINST THE 2013-14 PLAN

3.1 The following 2013-14 audits have been completed since the APRC meeting in May 2014.

Audit Area	Progress	Assurance Statement
Audit & Review Team		
Operational Assurance	Final Report	★★★ Good Standard
Emergency Call Incident Support – Data Quality	Final Report	★★★ Good Standard
Fire Fighter Safety	Final Report	Assurance Map Produced
Devon Audit Partnership		
Payroll	Final Report	★★★★ High Standard
ICT - Organisational Controls	Final Report	★★ Improvements Required
ICT - Strategic Fire Control Project	Final Report	★★★★ High Standard

3.2 The Audit & Review Team is pleased to report that the 2013-14 Internal Audit Plan has been finalised.

4. PROGRESS AGAINST THE 2014-15 PLAN

Audit Area	Progress	Assurance Statement
Audit & Review Team		
Area Command - Advocates	Draft Report	
Programme Management	Testing	
Protection	Testing	
Prevention – Children & Young People	To be scheduled	
Area Command – Fire Fighter Safety	To be scheduled	
Area Command – Emergency Response Standards	To be scheduled	
Area Command – Incident Command	To be scheduled	
Emergency Call Incident Support	To be scheduled	
HR – Workforce Planning	To be scheduled	
Training – Fire Fighter School	To be scheduled	
Devon Audit Partnership		
Key Financial Systems: <ul style="list-style-type: none"> • Main Accounting • Bank Reconciliation • Treasury Management • Creditors • Debtors 	To be completed in November and December 2014	

Payroll	To be completed in March 2015	
ICT	To be scheduled	

4.1 Given the level of performance, the Audit & Review Team is pleased to report that all audits should have progressed to at least Draft Report by the end of the current financial year.

5. ADDITIONAL WORK COMPLETED

5.1 The Audit & Review Team and the Devon Audit Partnership have also completed the following additional pieces of review work:

- Annual Statement of Assurance – The Audit & Review Team is responsible for the completion of the DSFRS Annual Statement of Assurance. A combined draft report has been produced and published that ensures the Accounts and Audit (England) Regulations 2011 and CLG requirements are met.
- Fire Peer Challenge – The Audit & Review Team has played a key role in co-ordinating the Fire Peer Challenge (OpA) prior to the Peer Challenge visit in September 2014. This has included the production of key self-assessment documents, supporting evidence and preparing for the Peer Challenge visit.
- Capital Funding Grant - The Audit & Review Team is responsible for auditing the Capital Funding Grant and signing the return to CLG to confirm that the grant has been used in accordance with guidelines.
- Expotel Contract Review – Following a request from the Committee, the Audit & Review Team has completed a review of the contract for managing accommodation and travel costs. A copy of the findings has been included at Appendix A to this report.
- Severn Park Contract Review – Following a request from the Head of Training, Safety and Assurance, the Audit & Review Team has completed a review of the Severn Park training contract. A draft report has recently been issued.
- Facing the Future – The Audit & Review Team has supported the Staff Officer to complete a follow up review of Sir Ken Knight’s Facing the Future report.
- Leaver Process – Following a request from the Information Governance Manager, the Audit & Review Team has reviewed the leaver process against the requirements of the ISO 27001 Information Security Management standard.
- Glastonbury Festival Stock Take – The Audit & Review Team has supported the Glastonbury Festival Project Team to implement a regular stock take procedure.
- National Fraud Initiative (NFI) Data Matching – The Audit & Review Team co-ordinate the NFI data matches. The 2014 submissions are to be made in October 2014.
- On-going Audit Advice and Guidance – The Audit & Review Team provide on-going audit advice and guidance in relation to all Internal and External Audit matters.

6. AUDIT & REVIEW RECOMMENDATIONS

- 6.1 As part of the Audit & Review process, best practice recommendations are captured in an action plan for each piece of audit work completed. All recommendations are reviewed with service leads and agreed management actions are discussed and recorded to improve the current process.
- 6.2 To ensure that all agreed actions are monitored effectively, the Audit & Review Team has built and communicated the Audit Recommendation Tracker. This has been made available to all Devon and Somerset Fire and Rescue Service (DSFRS) employees to enable agreed management actions to be continually reviewed.
- 6.3 The Audit & Review Team has already seen evidence of actions being implemented and all agreed actions will be followed up in 2014/15. Time has been built into the 2014/15 plan for this purpose.

7. AUDIT & REVIEW FOLLOW UPS

- 7.1 The Audit & Review Team is committed to following up all finalised Internal Audit work.
- 7.2 The Audit Recommendation Tracker has been designed and rolled out to ensure that all agreed management actions can be monitored effectively.
- 7.3 The Audit & Review Team is also committed to completing formal follow up reviews of all audits completed. This enables the Committee to track the impact of actions and performance against identified risks. The Team has been following up on the following areas:

2013/14 Follow Ups (Original Audit Completed in 2012-13)

Audit Area	2011-12 Assurance	2012-13 Assurance
Flexi Duty System	★★ Improvements Required	★★ Improvements Required

- 7.4 At the time of the original audit, a draft Flexi Duty System Policy had been produced. The policy underwent the consultation process with representative bodies and is currently pending finalisation.
- 7.5 It is understood that once the policy is finalised, responsibility for the audit recommendations will be transferred to the Response & Resilience Manager for implementation. As the majority of the audit recommendations are inherently linked to the finalisation of the policy, the overall audit assurance statement has remained as ★★ Improvements required at this time.

2014/15 Follow Ups (Original Audit Completed in 2013-14)

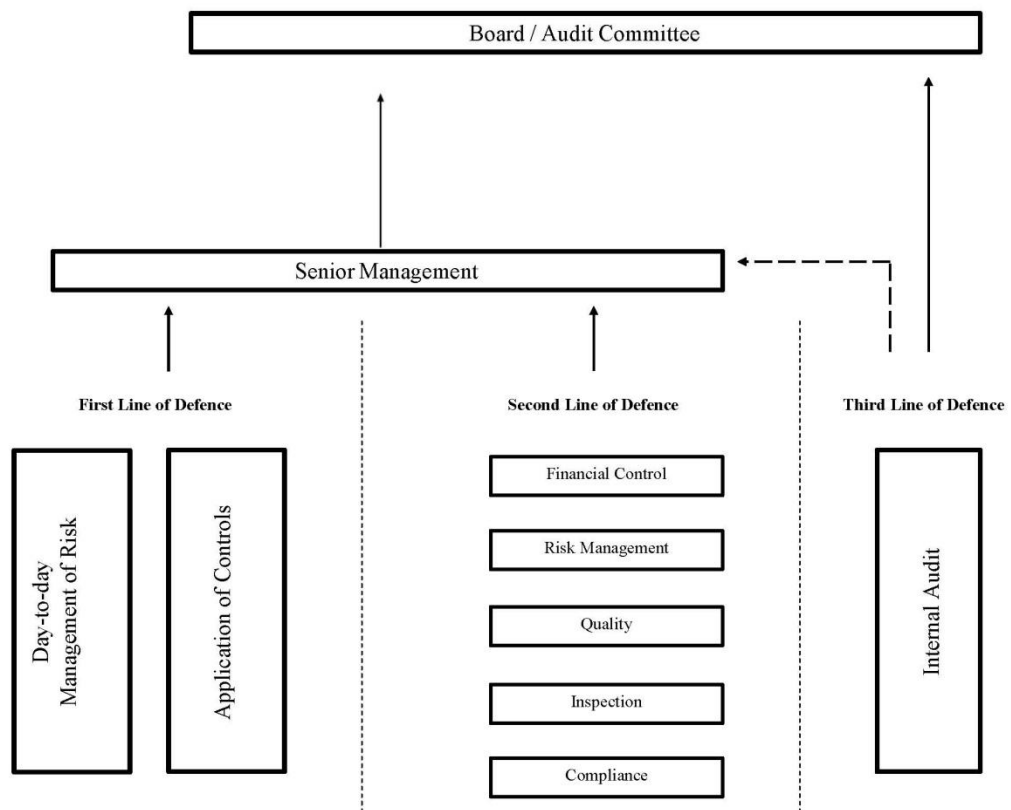
- 7.6 To date the 2014-15 follow up audits (original audit completed in 2013-14) are outstanding. These will be scheduled to take place in quarters 3 and 4 of 2014-15.

8. KEY AUDIT FINDINGS

Fire Fighter Safety – Assurance Mapping Exercise

- 8.1 The Chief Fire Officer requested some audit days from the 2013-14 Internal Audit Plan to conduct an 'end to end' Fire Fighter Safety review. The change to the Audit Plan was approved by the Audit, Performance and Review Committee on the 28th November 2013.
- 8.2 The audit was undertaken in conjunction with the Organisation Safety Assurance Department and has considered the impact of the following national reports:
- Department for Communities and Local Government (DCLG) 'Health, safety and welfare framework for the operational environment'
 - Lord Young 'Common Sense Common Safety'
 - HSE 'Striking the balance between operational and health and safety duties in the Fire and Rescue Service'
 - Professor Ragnar E Lofstedt 'Reclaiming health and safety for all'
- 8.3 The audit was completed using the following audit techniques:
- Assurance Mapping
 - Three Lines of Defence
- 8.4 Assurance mapping is a technique that is becoming more commonly used across private and public sector organisations to support the Risk Management and Internal Audit processes.
- 8.5 The Chartered Institute of Internal Auditors (IIA) Standards (2050-2) summarise an assurance map as:
- An assurance mapping exercise involves mapping assurance coverage against the key risks in an organisation.
 - The aim is to ensure there is a comprehensive risk and assurance process with no duplicated effort or potential gaps to give stakeholders comfort.
 - To understand where overall risk and assurance roles and accountabilities reside.
 - Assurance from line management is fundamental and should be complemented by assurance from Internal Audit and others.
- 8.6 A completed assurance map is then used as a statement or indication that inspires confidence as to how the overall risk is managed.

8.7 The Three Lines of Defence risk management model is a good tool for recognising the different roles across the organisation that helps to manage the Firefighter Safety risk. This is set out below for reference.



8.8 In relation to the audit of managing Firefighter Safety, an assurance map has been applied to map out the end to end process. This has included the identification of all core activities and the supporting controls (from initial recruitment and training, through to on-going maintenance of skills, control mobilising, Incident Command arrangements, use of risk information, operational procedures, systems for monitoring, welfare and the flow of information from external learning or reports).

8.9 One of the key benefits of this approach is that it can be applied to all incidents types as it assesses the Service's controls to manage the overall risk. The risk is higher with larger or more complex incidents; however this is still managed through the effectiveness of the control environment that the assurance map has identified.

DSFRS Firefighter Safety Assurance Map – Areas of Confidence

8.10 As a result of the Firefighter assurance mapping exercise, the following assurance activities and controls have been assessed as being in place with no significant concerns identified:

- HR processes (including Selection, JD's, Person spec)
- Operational Monitoring
- Welfare processes (including death in workplace, defusing, media liaison, family liaison, staff support)
- Health & Safety Accident Reporting
- Fire Investigation

- External Learning
- Internal Audit

DSFRS Firefighter Safety Assurance Map – Areas of Significant Concern

8.11 As a result of the Firefighter assurance mapping exercise, the following assurance activities and/or controls have been assessed as requiring improvement:

Maintenance of Skills

- The recently finalised Ops Assurance Targeted Audit has identified that the maintenance of skills process needs improving.
- The core competency training course process has been judged as operating well. However, the following points have been noted:
 - The definition of core competency needs to be established and communicated
 - There are gaps in the on-going maintenance process.
- As per the above point. Current performance measures relate to training course completion, not competency completion.
- There needs to be a greater link to station risk profiles.

Risk Information (including gathering, making available, using)

- Mobile Data Terminals (MDT) issues have been identified in the Ops Assurance targeted audit.
- Operational Risk Information System (ORIS) 4 data collection has not been completed and remains in progress.
- ORIS 1 and 3 - Recent audit testing has identified gaps in the risk information held by control. There needs to be a regular reconciliation of data between control and the various service areas to confirm data held is consistent.
- The collection of risk information should go onto the FF Safety performance dashboard. Currently performance information is not regularly reported.
- Feedback from a recent ORIS workshop (held in February 2014) has identified the following concerns:
 - Lack of a clear ORIS strategy;
 - Lack of an ORIS training strategy;
 - Training delivery is hampered by a lack of ICT support;
 - Inconsistent approach to gathering risk information

DSFRS Firefighter Safety Assurance Map – Areas Requiring Further Improvement

8.12 As a result of the Firefighter assurance mapping exercise, elements of the following assurance activities and / or controls have been assessed as requiring further improvement:

- Incident Command
- Initial Training (Firefighter Development - up to stage 3).

- Occupational Health & Fitness.
- Control Mobilising.
- Fleet / Equipment.
- BA (To include procedures, training, wearers, ventilation, ppv, decision making, briefing).
- Incident Command System (to include awareness, ARAs, decision logs, multi-agency, Functional Officers, e.g. Safety Officer).
- Operational Procedures (including SOPS, Aide Memoirs, links to national GRAs).
- Debrief Systems / Internal Learning.
- Corporate Risk Management Process.

8.13 The Audit & Review Team are pleased to report that the assurance map has been taken forward by the Executive Board as an organisational priority. The Service Leadership Team has been tasked with producing an action plan to manage the areas for improvement identified by the assurance map. The agreed actions are to be fed into department plans for implementation.

8.14 The Fire Fighter Assurance Map will be refreshed in 2014-15 to review the progress of the actions and to monitor the overall level of organisational risk.

Operational Assurance

★★★ Good Standard

8.15 The formation of the new Operational Assurance Team has enabled DSFRS to demonstrate how it has embedded a review element into its core response activity. This is a key component of the Fire Fighter Safety strategic principle.

8.16 The originating business case for the introduction of the Organisational Safety Assurance department (Health & Safety and Operational Assurance) was found to be a comprehensive document that clearly set out the work plan activities for the new team. The Audit & Review Team are pleased to report that the newly established team have made good progress in rolling out these activities.

8.17 It should be recognised that while the team have made good progress in developing the operational assurance processes; the underpinning policy and process guides are currently not in place. It is important that these are finalised and communicated to formalise the process.

8.18 It was understood that the roll out of supporting Operational Assurance Performance Indicators is in development. Once in place, these will provide DSFRS with a full suite of measures to enable the controls in place to maintain Fire Fighter Safety to be monitored within the corporate performance system.

Emergency Call Incident Support – Data Quality

★★★ Good Standard

- 8.19 The Implementation of the new control system is being managed through the Networked Fire Control Services Partnership (NFCSP). This partnership sees DSFRS working with Dorset, Hampshire and Wiltshire to share a common fire control IT system. Each service will retain its own fire control building and staff but the IT system used will be common, thereby adding resilience and reducing operating costs.
- 8.20 A project team has been established to manage the data quality transfer process. The Audit & Review Team are pleased to report that the project team have established well controlled systems for managing the transfer of data into the new system.
- 8.21 The audit did identify that fire control do not maintain a central database of the risk information that is held in the system. As a result of this, the opportunity to complete a reconciliation of the information held on the control system to that held by the originating service department is lost. This would be a key control to ensure that risk information held is complete.
- 8.22 To support the implementation of a reconciliation control, the types of risk information that should feed into control should be clearly defined. This will help to establish a consistent notification process between departments and reduce the risk of capturing too much information which is then challenging to keep up to date.

Payroll

★★★★ High Standard

- 8.23 The Devon Audit Partnership has found the associated payroll risks to be effectively managed and that payroll is operated and controlled to a high standard.
- 8.24 The Devon Audit Partnership undertook a review to establish the progress that has been made towards implementing the recommendations contained within the 'Atkins Report'. This also provided an independent and objective opinion as to whether the Service has effective processes in place to manage its ICT resources and to ensure that the required levels of service are delivered.

ICT – Strategic Fire Control Project

★★★★ High Standard

- 8.25 The Devon Audit Partnership has found that the Strategic Fire Control Project is being well-managed and is proceeding according to plan and within budget. The project is being well documented using Prince 2 methodology and Sharepoint data storage facilities and effective governance, monitoring and reporting arrangements are in place.
- 8.26 All issues have been discussed with the Lead Officers and the Audit & Review Team is pleased to report that suitable action plans have been agreed to improve the management of the risks identified.
- 8.27 The agreed actions will be monitored as part of the audit follow up procedure. Once the agreed management actions have been implemented and embedded, the Audit & Review Team would be in a position to award improved levels of assurance.

9. CONCLUSION & RECOMMENDATIONS

- 9.1 We would like to use this report to thank all staff who worked with us in delivering the audit programme for their willingness to engage positively in the audit process.
- 9.2 The progress made against the agreed Audit Plan will be reported back to the Committee at regular intervals.
- 9.3 It is recommended that the report be noted.

PAUL HODGSON
Audit & Review Manager

REPORT REFERENCE NO.	APRC/14/8
MEETING	AUDIT AND PERFORMANCE REVIEW COMMITTEE
DATE OF MEETING	24 SEPTEMBER 2014
SUBJECT OF REPORT	DEVON AND SOMERSET FIRE AND RESCUE SERVICE PERFORMANCE REPORT: APRIL 2014 TO JUNE 2014
LEAD OFFICER	Director of Operations
RECOMMENDATIONS	<i>That the report be noted.</i>
EXECUTIVE SUMMARY	<p>Attached for your consideration and discussion is the Performance Report: April 2014 – June 2014 (Quarter 1) for Devon and Somerset Fire and Rescue Service.</p> <p>The report looks at a summary of the corporate measures, and the performance and progress against them in 2014/15.</p> <p>The Director of Operations will report at the meeting in respect of the Service's performance against the targets set out within the Corporate Plan for 2013/14 to 2014/15.</p>
RESOURCE IMPLICATIONS	None
EQUALITY RISK & BENEFITS ASSESSMENT	None
APPENDICES	Devon and Somerset Fire and Rescue Authority Performance Report, April 2014 – June 2014 (page numbered separately).
LIST OF BACKGROUND PAPERS	Devon and Somerset Fire and Rescue Authority Corporate Plan 2013/14 – 2014/15