

Enquiries: Mrs J Head
Telephone: 01768 217734

Our reference: JAC/jh

Date: 16 September 2025

AGENDA

TO: THE MEMBERS OF THE JOINT AUDIT COMMITTEE

CUMBRIA COMMISSIONER FIRE & RESCUE AUTHORITY - JOINT AUDIT COMMITTEE

A Meeting of the Joint Audit Committee will take place on **Wednesday 24th September 2025** in **Conference Room 1, Police HQ, Penrith**, at **11.00 am** and at **1.30 pm** The Control Room, Fire HQ Penrith.

Times	Activity	Location
09:00-09:45	JAC Members private meeting	Conference Room 1, Police HQ Penrith
09:45-10:45	Private Meeting with External Audit	Conference Room 1, Police HQ Penrith
11:00-12:30	JAC Meeting – PFCC/Constabulary	Conference Room 1, Police HQ Penrith
12:30-13:00	Lunch Break	Conference Room 1, Police HQ Penrith
13:00-15:00	JAC Meeting – Fire	Community Room, Fire HQ Penrith
15:15-16:30	Development Session – Fire Specific	Community Room, Fire HQ Penrith

Gill Shearer
Chief Executive

Note: Members are advised that allocated car parking for the meeting is available in the Visitors' Car Park at the Police HQ.

Note: If members of the public wish to participate in this meeting please contact Mrs Head via email – commissioner@cumbria-pcc-gov.uk by 18 September 2025 for an invitation.

COMMITTEE MEMBERSHIP

Mr Malcolm Iredale (Chair)
Wing Commander (Retired) Tim Mann
Mr Jake Cornthwaite
Mr Mike Roper
Mrs Susan Giles
Mr John Barradell

AGENDA

PART 1 – ITEMS TO BE CONSIDERED IN THE PRESENCE OF THE PRESS AND PUBLIC

Note – Items to be considered by exception, it is assumed that members will have read all papers before the meeting.

Agenda Item	Page Number	Agenda Item	Officer/Lead	Time (Est)
1		APOLOGIES FOR ABSENCE	Chair	13.00
2		URGENT BUSINESS AND EXCLUSION OF PRESS AND PUBLIC To consider (i) any urgent items of business and (ii) whether the press and public should be excluded from the Meeting during consideration of any Agenda item where there is likely disclosure of information exempt under s.100A(4) and Part I Schedule A of the Local Government Act 1972 and the public interest in not disclosing outweighs any public interest in disclosure. Items for Exclusion of Press and Public (PART 2) INFORMING THE AUDIT RISK ASSESSMENT / STATUTORY ENQUIRIES OF MANAGEMENT: To receive a report from the Chief Finance Officer in respect of the CCFRA responses to informing the audit risk assessment statutory enquiries of management.	Chair	13.00 13:00
3		DISCLOSURE OF PERSONAL INTERESTS Members are invited to disclose any personal/prejudicial interest, which they may have in any of the items on the agenda. If the personal interest is a prejudicial interest, then the individual member should not participate in a discussion of the matter and must withdraw from the meeting room unless a dispensation has previously been obtained.	Chair	13.10
4		MINUTES OF MEETING AND MATTERS ARISING To receive and approve the minutes of the committee meeting held on 25 June 2025.	Chair	13.10
5		ACTION SHEET To receive the action sheet from previous meetings.	Chair	13.15
6		CORPORATE UPDATE To receive a short briefing note on matters relevant to the remit of the Committee a) Fire & Rescue Service b) PFCC and CFRA	Chief Fire Officer Chief Executive & Chief Finance Officer	13.20

Agenda Item	Page Number	Agenda Item	Officer/Lead	Time (Est)
7		HMICFRS INSPECTION To receive a report on the findings of the recent HMICFRS inspection	Chief Fire Officer	13:30
8		INTERNAL AUDIT UPDATE REPORT To receive an update report regarding the progress of the Internal Audit Plan	Director of MIAA Ltd	13:45
9		INTERNAL AUDIT REPORT(S) To receive reports from MIAA Ltd Internal Auditors in respect of specific Cumbria Fire and Rescue Service audits conducted since the last meeting of the committee. (a) <i>Follow Up - to review outdated recommendations with a view to resolving them</i>	Director of MIAA Ltd	13:50
10		INTERNAL AUDIT REPORT To receive an audit report from TIAA Ltd in relation to: (a) <i>Bullying, Harassment & Discrimination – to be re-presented to the committee</i>	Chief Finance Officer	13:55
11		EXTERNAL AUDITOR'S ANNUAL REPORT: To receive from the external auditors an annual report in respect of their activities. • Value for Money Conclusion	Grant Thorton	14:00
12		STRATEGIC RISK REGISTER To consider the strategic risk register as part of the risk management strategy	Chief Fire Officer / PFCC Chief Executive	14:10
13		JAC ANNUAL REPORT: To receive the annual report of the joint audit committee following the committee's review of effectiveness.	CCFRA Chief Finance Officer	14:20
14		PFCC ANNUAL REPORT To receive a copy of the PFCCs annual report.	PFCC Chief Executive	14:30
15		TREASURY MANAGEMENT ACTIVITIES To receive for information reports on Treasury Management Activity – Quarter 1 for CFRS	CFRA Chief Finance Officer	14:40
		POINTS FOR CONSIDERATION BY THE COMMISSIONER, AND THE CHIEF FIRE OFFICER		

DEFERRED ITEMS			
Agenda Item	Agenda Item	Officer/Lead	Time (Est)
XX	ANNUAL STATEMENT OF ACCOUNTS: To receive the un-audited Statement of Accounts and consider a copy of a summarised non-statutory version of the accounts for the CFRA Group. Deferred to November 2025	CCFRA Chief Finance Officer	
XX	ASSURANCE FRAMEWORK STATEMENT OF ACCOUNTS: To receive a report from the CCFRA CFO in respect of the CFRS framework of assurance. Deferred to November 2025	CCFRA Chief Finance Officer	

Future JAC Meeting Dates (For Information)

24th September 2025 @ 11:00 – Police HQ Conference Room 1 and Fire HQ Penrith

26th November 2025 @ 11:00 – Police HQ Conference Room 1 and Fire HQ Penrith

25th March 2026 @11:00 – Police HQ Conference Room 1 and Fire HQ Penrith

Future Police, Fire and Crime Panel Meeting Dates (For Information)

13 October 2025 – venue to be confirmed

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Agenda Item No 04

CUMBRIA POLICE, FIRE & CRIME COMMISSIONER, AND CUMBRIA FIRE & RESCUE SERVICE – JOINT AUDIT COMMITTEE

Minutes of a meeting of the Joint Audit Committee (Fire) held on Wednesday 25th June 2025, in the Community Room, Fire HQ, Penrith, at 11:00 am.

PRESENT

Mr Malcolm Iredale (Chair)
Mr John Barradell
Mr Jake Cornthwaite
Mr Mike Roper

Also present:

Office of the PFCC

OPFCC Chief Executive (OPFCC CEX), (Gill Shearer)
CCFRA Chief Finance Officer (CCFRA CFO), (Steven Tickner)
OPFCC Governance Officer (LH) (Lisa Hodgson)

Cumbria Fire & Rescue Service

Chief Fire Officer - (Paul Hancock)
Head of Performance and Assurance (HPA), (Mark Clement)
Area Manager, Prevention & Protection, (Lauren Woodward)

Internal Audit

Director of Audit (DA), TIAA, (Martin Ritchie)

External Audit

Audit Director (AD), Grant Thornton LLP, (Liz Luddington)

PART 1 – ITEMS CONSIDERED IN THE PRESENCE OF THE PRESS AND PUBLIC

Mr Malcolm Iredale called the meeting to order at 11:00am and welcomed everyone to the meeting.

1. APOLOGIES FOR ABSENCE

Apologies for absence were received from Wing Commander (Retired) Tim Mann, Susan Giles and the MIIA Internal Auditors.

2. URGENT BUSINESS AND EXCLUSION OF PRESS AND PUBLIC

There were no items of urgent business or exclusions of the press and public to be considered by the committee.

The CFRS CFO, Steven Tickner apologised that the part 2 document had not been circulated. This will be circulated immediately after the meeting.

AGREED, that the paper be circulated to the committee following the meeting.

16/07/2025 – this was circulated on 25/06/2025 and no further comments have been received from the committee.

3. DISCLOSURE OF PERSONAL INTERESTS

There were no disclosures of any personal interest relating to any item on the agenda.

4. MINUTES OF MEETING AND MATTERS ARISING

The notes of the previous meeting held 26 March 2025 were previously circulated with the agenda. The minutes were discussed and accepted as a true and accurate record of the meetings.

AGREED, that the minutes of the meeting held on 26 March 2025 be approved.

5. ACTION SHEET

An Action Sheet showing any actions discussed in the previous JAC meeting and the progress made was circulated to the members prior to the meeting. No comments were raised.

It was noted that Item 64 remains ongoing and will come back to the next meeting.

AGREED, that item 39 is to be closed, Chief Fire Officer Paul Hancock provided full details of this in the corporate update. However, a report is to be published W/C 14/07/2025 and this will be brought as a full agenda item to the next meeting.

6. CORPORATE UPDATE

(a) Cumbria Fire and Rescue Service

Chief Fire Officer Paul Hancock gave an overview of the report providing an update on current local and national issues affecting Cumbria Fire and Rescue Service.

Two recent appointments have been made for Assistant Chief Fire Officers, those being Lauren Woodward and Ben Ryder, both being in post from early July 2025. Two further operational roles are in the process of being appointed, those being Head of Planning and Improvement, and Head of Programmes and Risk.

Chief Fire Officer Paul Hancock advised the HMICFRS Inspection Report will be published W/C 14/07, and advised the committee that several improvements have already been made since the previous inspection, however there is still a number of improvements to be made. A further update will be provided at the next meeting.

John Barradell noted it was encouraging regarding the fire safety audit number and asked if there are any issues or concerns with retention. Chief Fire Officer Paul Hancock advised that it is a challenge in all fire services, however Cumbria are in a good place at moment, and are innovative in how they recruit and develop staff which provides resilience.

It was noted that over the past couple of decades the number of incidents had reduced, however over the past 3-4 years it is increasing again. Incidents are much more complex and require specialist roles, equipment, training and competence of operational fire fighters.

(b) PFCC and CFRA

Gill Shearer, Chief Executive advised the committee that the PFCC takes his role incredibly seriously in influencing and improving the service for public.

On 30 June 2025, the OPFCC will launch 'Keeping town center's safe'.

The OPFCC are in the process of appointing 'Head of Legal', and this person should be in post by late summer. Currently any legal services required are purchased on an ad hoc basis from the Local Authority. However, the new post will support the CFRS and the OPFCC to maximise efficiency.

The CFRS CFO, Steven Tickner advised the committee that the 24/25 budget underspend had improved. There has been some significant additional income received within the last quarter following the airwaves contract being settled.

ST noted that MIAA are the new internal auditors from April 25, and he is working with the leads. Reports will be provided in the September meeting.

It was noted that there is no reference to fire within the spending review, therefore we

are awaiting further information regarding how the allocation goes with view to getting the settlement in September.

Malcolm Iredale, Chair, highlighted the noted revenue underspend. ST advised this was due to a national radio contract which was finally settled in the first quarter of this year. ST advised that the budget for 25/26 had been increased due to known pressures that had arisen in 24/25 that were of a recurring nature.

Gill Shearer, Chief Executive noted that contact has been made with Ministry of Housing, Communities and Local Government (MHCLG), and noted that the PFCC has written to the fire minister to ensure that Cumbria is recognised nationally. Cumbria are linking in with partners, such as GMP to lobby into MHCLG.

In terms of devolution, a programme board has been set up and the OPFCC is part of this board. The decision sits with the two Unitary Authorities; however preparation is well underway and we are awaiting further details.

7. INTERNAL AUDIT PROGRESS REPORT

Please refer to minute number 9.

8. INTERNAL AUDIT REPORTS

(a) Bullying, Harassment & Discrimination

It was noted that the committee did not receive this paper in a timely manner. MR of TIAA provided reasonable assurance and noted that two recommendations had been graded as important. However, it was agreed that this would be brought back to the next meeting. MR confirmed he was happy for any questions in the meantime to be sent directly to him.

The committee raised a query regarding the Whistleblowing policy and asked whether this gives staff the opportunity to blow the whistle directly if they don't want to go through line management. The committee were assured that this is correct.

Chief Fire Officer Paul Hancock advised the committee that exit interviews had been picked up by the inspection team and will likely be an area of improvement.

AGREED, that the report to be deferred to the next meeting.

(b) Follow up review

It was noted that there are a lack of resources and funding to deliver complicated and complex IT programmes of change, and this is currently registered as a risk within the OPFCC. There is currently a service level agreement with Cumberland Council, and this is to be extended to March 2027. Discussions are underway within the OPFCC regarding the potential of shared services throughout the organisations.

It was noted that some recommendations are significantly dated, and it was therefore:

AGREED, that, those would be revisited to determine if any action could be taken to resolve those before the new IT system is installed.

9. INTERNAL AUDIT ANNUAL REPORT

MR of TIAA provided an overview of the Annual Report.

AGREED, that the report be noted.

10. EXTERNAL AUDIT ANNUAL AUDIT PLAN:

LL from Grant Thornton presented a report on the work carried out and the progress by the External Auditors on the external audit plan and audit fees.

There was a conversation regarding the way in which teams are set up within CFRS regarding how matters are approved/checked. The committee were assured that appropriate controls and audit logs are in place to ensure there was no inappropriate use of the systems. The committee was further assured that during the next phase of restructuring within CFRS, there are plans to bring teams together to improve resilience.

AGREED, that the update be noted.

11. RISK MANAGEMENT MONITORING

Gill Shearer, Chief Executive presented the risk management monitoring annual report, this report outlines the approach for risk management monitoring. GS advised the committee this will be presented twice a year. There were no questions.

AGREED, that the report be noted.

12. ANTI-FRAUD AND CORRUPTION ACTIVITIES

Gill Shearer, Chief Executive, presented the annual anti-fraud and corruption report. This report provides assurance to the public that the correct and appropriate procedures are in place within the organisation with regards to anti-fraud and corruption. There are two recommendations within the report for approval.

Mike Roper questioned if there is more that could be done regarding assurance around risk, and it was agreed that this can be raised at Executive Board Police & Fire prior to coming to the Joint Audit Committee to assurance map and identify any gaps.

Jake Cornthwaite raised a concern regarding the published gifts and hospitality register published for the Police, Fire and Crime Commissioner regarding it not identifying who has offered the gift/hospitality.

AGREED, that this would be rectified following the meeting.

13. COMMUNITY SCRUTINY GOVERNANCE:

Gill Shearer, Chief Executive, presented the Community Scrutiny Panel Annual Report. The report illustrated the work which the panel had carried out during the year, providing assurance and checks on a number of areas of business.

AGREED, that the report be noted, and a joint conversation to take place with the chair of JAC, CSP and the CEO.

14. TREASURY MANAGEMENT ACTIVITIES & ANNUAL REPORT

The CFRA CFO provided an overview of the report. The chair raised concerns regarding the figure being held for pension remedy, and if there is any risk this may increase due to any requests for compensation. ST confirmed that this provision has been built into the figure within the report.

AGREED; that the report be noted.

15. EFFECTIVENESS OF AUDIT

The CFRA CFO provided an overview of the report, and it was noted that the same report is to be provided to the committee during the police meeting this afternoon.

It was noted that the internal auditors are changing from TIAA to MIIA.

AGREED; that the report be noted.

ACTION; page 136, para 3.2 – to be changed to ‘committee undertook’

16. ANNUAL GOVERNANCE STATEMENT

The CFRA CFO provided an overview of the report. However, this will be subject to the audit process with Grant Thornton. The final version will come back to the committee once audit has been concluded.

Following a query by the chair, ST advised that we are going through an operational review process, which will come up with recommendations and potential changes. This will be captured within the 2026/27 medium term financial plan onwards.

ST advised that as part of Executive Board Working Together, collaboration

opportunities are being explored regarding bringing both organisations together where appropriate.

AGREED, that the report be noted.

17. ANNUAL STATEMENT OF ACCOUNTS: Verbal Update

The CFRA CFO advised that the accounts should be available to be published W/C 30 June 2025. The committee were advised it has been a much smoother process having our own system, and with knowledge of the process from the previous financial year.

The audit will likely begin in September 2025.

AGREED; that the report be noted.

The draft Statement of Accounts were published on 30 June and circulated via email to the Committee members.

18. POINTS FOR CONSIDERATION BY THE COMMISSIONER, AND THE CHIEF FIRE OFFICER

With regards to dates committed, expected and delivered within the internal audit report, it was noted that dates can be moved, however a fuller explanation should be provided. The Chair confirmed that he will be meeting with the new internal audit.

Gill Shearer, CEO agreed to take the point in summary back to the PFCC, regarding smart objectives and what is continuous improvement.

The committee requested that page numbers are provided on the bottom of each page within the combined pack, and each paper includes an item number.

Meeting ended at 13:00 hrs.

Signature _____ **Date** _____

Future JAC Meeting Dates (For Information)

24th September 2025 @ 11:00 – Police HQ Conference Room 1 and Fire HQ Penrith

26th November 2025 @ 11:00– Police HQ Conference Room 1 and Fire HQ Penrith

25th March 2026 @11:00 – Police HQ Conference Room 1 and Fire HQ Penrith

Future Police, Fire and Crime Panel Meeting Dates (For Information)

23 July 2025 – venue to be confirmed

13 October 2025 – venue to be confirmed

DRAFT

Joint Audit Committee – Action Update and Plan (Fire)

Completed

Ongoing within Original Timescale

Ongoing with original timescale extended

Overdue

Agenda Item No 05

Minute Item	Item and Action to be Taken	Person responsible	Target Date	Action Taken	Status
DATE OF MEETING: 4 February 2025					
39	CFRS Corporate Update – key highlights from the inspection to be provided to the March meeting.	CFRS Chief Fire Officer	26 March 2025	Update provided in Corporate update, and detailed update to be provided on publication of final report Circa July 2025 Update 25.6.25 - a report is to be published W/C 14/07/2025 and this will be brought as a full agenda item to the June meeting	Completed
DATE OF MEETING: 26 March 2025					
64	Strategic Risk Registers – Fire, Police and OPFCC to use the same format to present strategic risk reports to the committee	CCFRA CFO CFRS CFO	September 2025	Ongoing	Completed
DATE OF MEETING: 25 June 2025					
08a	Internal Audit Report – Bullying, Harassment & Discrimination – report to be presented to the next meeting	CCFRA	September 2025		Completed
08b	Internal Audit Report – Follow Up Review – revisit the outdated recommendations with a view to resolving them prior to the new IT system being installed	CCFRA	September 2025		Completed
12a	Anti-Fraud and Corruption Activities – further work to provide an assurance map regarding risks and identify any gaps	CCFRA CEX	June 2026		Ongoing within original timescale
12b	Anti-Fraud and Corruption Activities – the published PFCC gifts and hospitality register to include who has offered the gift/hospitality	OPFCC Exec Support	August 2025	The PFCC and staff registers have been updated to include who offered the gift/hospitality. Updated registers are now	Completed

Joint Audit Committee – Action Update and Plan (Fire)

Minute Item	Item and Action to be Taken	Person responsible	Target Date	Action Taken	Status
		Officer		published on the OPFCC website.	
18	JAC Meeting Papers – the combined pack includes page numbers at the bottom of each page and each agenda item is clearly identified	OPFCC Governance Manager	September 2025		



Joint Audit Committee

Meeting Date: Wednesday 24 September 2025
Agenda Item: 6a
Report of: Chief Fire Officer Paul Hancock

Corporate Update

Purpose of Report

1. This report provides an overview of local and national issues affecting Cumbria Fire and Rescue Service (CFRS).

Recommendation

2. That the Committee:
 - a. Notes the content of the report.

Local Issues

Major Incident

3. CFRS played an active mutual aid role in helping tackle the Langdale Moor wildfire in North Yorkshire (August 2025). The service sent fire engines and wildfire specialists to assist North Yorkshire crews under national mutual aid arrangements. CFRS has extensive experience with upland and moorland wildfires, so its trained wildfire units and specialist kit (e.g. off-road vehicles, portable pumps, and hose-laying gear) were particularly valuable on the rugged terrain.

Service shortlisted twice in UK Fleet Champions Awards

4. Brake has announced the shortlist for the prestigious UK Fleet Champions Awards 2025 – and CFRS has been shortlisted not just once, but twice.

The service has been shortlisted for the following awards which recognise the achievements of organisations working to prevent road traffic collisions:

- Public Sector Driver Safety Award
- Road Safety in the Community Award

New Appliances

5. To support the ongoing effort in modernising its fleet, CFRS has acquired 10 fire appliances from West Yorkshire Fire & Rescue Service. Technical Services are currently delivering a project to ensure each appliance is fully operational and equipped, as modifications are required to meet local requirements. The integration of these appliances into our fleet will also allow us to establish five fully-equipped reserve appliances, helping to speed up changeovers and maintain operational cover across the county.

Staff Learning

6. Lithium-ion batteries are ever present in our lives now, from mobile phones and e-cigarettes to e-scooters, electric vehicles and battery energy storage sites (BESS). The technology poses a new threat to firefighters and CFRS is keen to ensure it benefits from the best knowledge out there. To that end, the leading national expert Professor Paul Christensen will be delivering an awareness training session later this month to highlight the latest learning available to operational crews.

National Issues

Funding

7. Fire and rescue services are facing “real and significant cuts” to government grant funding that could undermine their ability to keep communities safe, the National Fire Chiefs Council (NFCC) has warned. NFCC has also urged the Government to protect fire service funding in real terms and not to rely on council tax rises to plug the resulting gaps in fire and rescue funding, saying that even if all fire and rescue authorities were willing and able to put up their precept by the maximum £5 per year, it would not offset the cuts in full when factoring in the expected rate of inflation and legitimate rises in staff pay.

HMICFRS Inspection programme

8. The HMICFRS inspection programme and framework for 2025–27 has been finalised and will commence in June 2025. This framework, focused on public priorities, followed a consultation process and will guide inspections into areas critical for public safety and fire and rescue service performance. Additional areas of emphasis will include:

Governance and Oversight: Evaluating how fire and rescue authorities (FRAs) influence service performance, culture, and workforce well-being.

Leadership at All Levels: Ensuring leadership effectiveness, succession, and staff engagement.

Community Resilience: How FRSs contribute to building resilience via Local Resilience Forums and related activities.

Climate Change

9. Climate change is reshaping the role of fire and rescue services in England:
- The number of flooding incidents fire and rescue services respond to has increased from a 5-year rolling average of 13,854 between 2012 and 2019, to a 16,412 rolling average between 2019 and 2024 (an 18% rise).
 - Fire and rescue services have responded to 225 wildfires so far this year (as of 27 May 2025). That is over 100 more than for the same period in 2022 (106), which went on to be a record year for wildfires. It is also almost 562% more than the number responded to in the same period last year (34).

In Cumbria we are investing in equipment and training of staff to ensure we are prepared to meet the changing demands placed on the service.

Paul Hancock OBE QFSM
Chief Fire Officer



Cumbria Commissioner Fire and Rescue Authority

Joint Audit Committee

TITLE:	Corporate Update
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DATE OF MEETING:	24 September 2025
REPORT OF:	Chief Finance Officer
REPORT AGENDA ITEM:	6b

Executive Summary:

The purpose of this paper is to provides a corporate update from the PFCC and CCFRA.

Recommendations:

The Joint Audit Committee is **RECOMMENDED** to:

- note the contents of this report.

Report Tracking:

Executive Board - Fire	Click or tap to enter a date.
Joint Audit Committee	24 September 2025
Choose an item.	Click or tap to enter a date.

1.0 2026/27 Budget Setting

- 1.1 We are now beginning planning for the 2026/27 budget setting round and are looking in detail with managers as to how and where savings can be achieved. There is still significant uncertainty around future funding, with the Comprehensive Spending Review and Fair Funding Review indicating a potential loss of central grant of £100m across the sector. How this will affect Cumbria is still largely unknown but should become clearer during the autumn.

2.0 Statutory Audit of Accounts

- 2.1 The auditors are currently undertaking audit work in relation to the audit of the 2024/25 financial statements. It is our intention to have the audited statement of accounts substantially completed and reported to the next JAC meeting in November. The VFM conclusion work has been completed, and the report is attached for consideration to this agenda.

3.0 Devolution

- 3.1 The two unitary authorities will be taking their consent decisions in early October and if approved, the programme to deliver devolution will step up to establish the combined authority for April 2026. Elections for a Mayor have been deferred until May 2027 which is the point at which PCC (PFCC) functions will transfer to the Mayor's control.

4.0 HMICFRS Inspection

- 4.1 The Commissioner was pleased to receive the outcome of the HMICFRS inspection, which was the first since governance responsibility transferred to the Office of the Police, Fire and Crime Commissioner in April 2023.
- 4.2 It was encouraging to see the positive feedback on CFRS culture and also the progress made by the service since the last inspection. HMICFRS have provided some recommendations which the service will work through and make necessary changes. CFRS will provide a fuller update to the Committee regarding the areas of business that they oversee.

Steven Tickner
CCFRA Chief Finance Officer

Agenda Item No 07



HMICFRS Briefing Joint Audit Committee

Chief Fire Officer

Paul Hancock OBE QFSM

Wednesday 24 September 2025

The HMICFRS logo features a blue crown above the text "HMICFRS" in a large, bold, blue serif font. Below the text is a horizontal bar with alternating red and blue segments.

HMICFRS

Majesty's Inspectorate of Constabulary

Background



- Took on responsibility for the inspection of England's fire and rescue services in 2017
- Inspect, monitor and report on the efficiency and effectiveness of fire and rescue services
- Just completing their third round of inspections

Service inspections



1. County Council 2018-2019
2. County Council – just prior to LGR 2021-22
3. Police, Fire and Crime Commissioner 2023- 25

Last inspection 2021-22



The extent to which the service is effective at keeping people safe and secure from fire and other risks **requires improvement.**



The extent to which the service is efficient at keeping people safe and secure from fire and other risks **is inadequate.**



The extent to which the service looks after its people **requires improvement.**

Inspection 2024-25

“We were pleased to see the service has made good progress against several areas for improvement we identified in our last inspection...

“Overall, I am pleased with how Cumbria Fire and Rescue Service has improved since our last inspection. I encourage the service to continue to improve in the areas we have highlighted and look forward to seeing how this benefits the public and the organisation in the future.”

HMI Lee Freeman

Our judgments

Our inspection assessed how well Cumbria Fire and Rescue Service has performed in 11 areas. We have made the following graded judgments:

Outstanding	Good	Adequate	Requires improvement	Inadequate
	Understanding fire and risk		Preventing fire and risk	
	Public safety through fire regulation		Best use of resources	
	Responding to fires and emergencies		Promoting values and culture	
	Responding to major incidents		Right people, right skills	
	Future affordability		Promoting fairness and diversity	
			Managing performance and developing leaders	



Areas assessed
as Good



Signature

Date

Our judgments

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	Understanding fire and risk		Preventing fire and risk	
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			Managing performance and developing leaders	

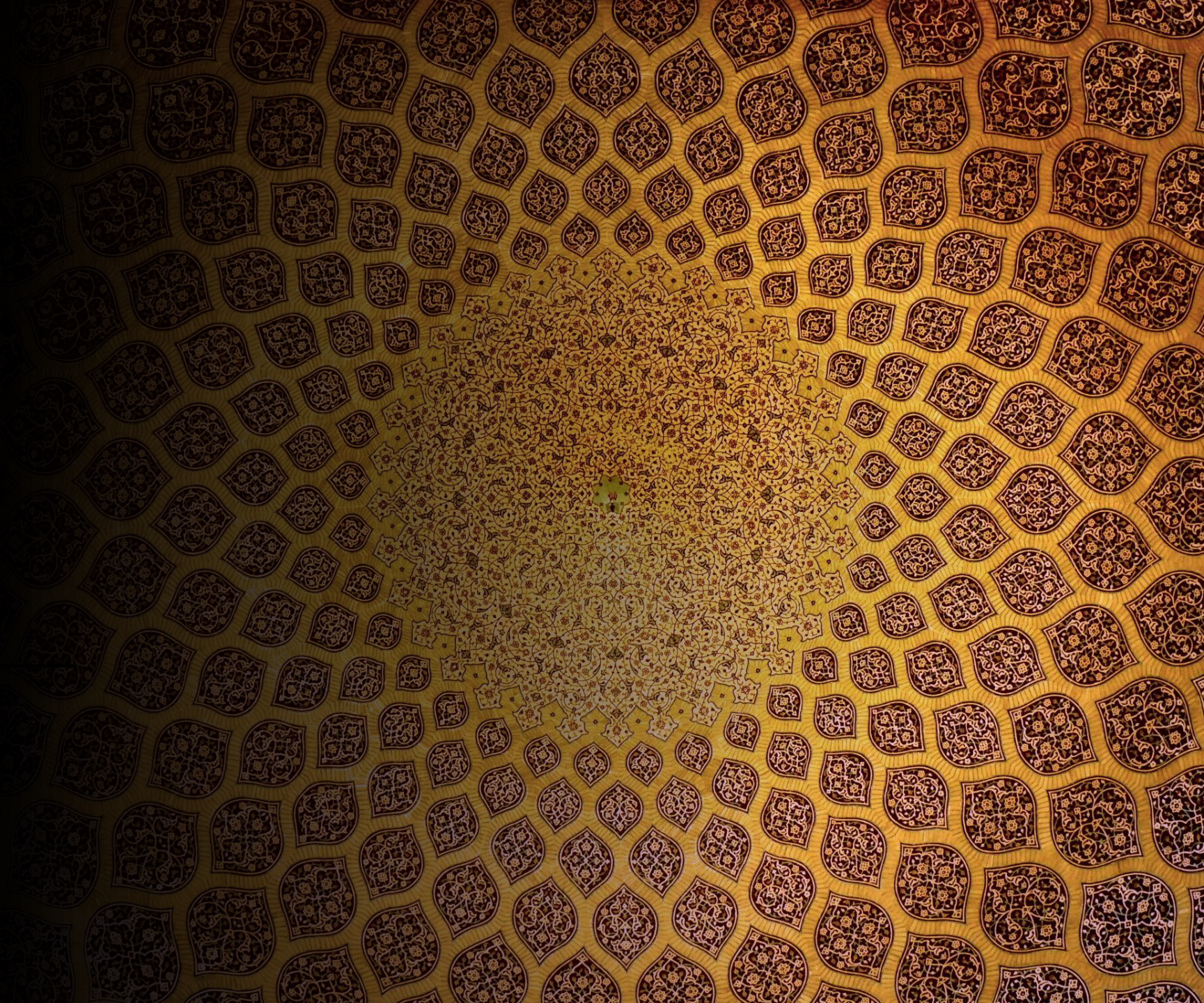
Promising practice

The day crew demonstrates high productivity and efficient use of resources

The 7am to 7pm day crew at Penrith fire station makes a significant contribution to the service's operational assurance and [intelligence](#) functions. The crew consistently demonstrates high productivity and efficient use of resources.



Culture



Culture – Cumbria Vibe

We were pleased to see the cultural improvements the service had made. The service has well-defined values that staff at all levels understand and demonstrate. Most staff enjoyed their work and felt valued by the service.

Staff consistently described their colleagues as professional and respectful. Several referred to the service's culture as the "Cumbria vibe".

Culture – Cumbria Vibe

Staff see senior leaders as role models. Most staff report they consistently demonstrate the service's values and behaviours and are both visible and approachable.

There is a positive working culture throughout the service, with staff empowered and willing to challenge poor behaviours...

Staff survey

95% of respondents (244 out of 258) agreed or tended to agree that they understood the policies and procedures the service had in place to make sure they could work safely.

92% of respondents (237 out of 258) agreed or tended to agree that they were satisfied that the service took their personal safety and welfare seriously.

Areas for improvement



Our judgments

Our inspection assessed how well Cumbria Fire and Rescue Service has performed in 11 areas. We have made the following graded judgments:

Outstanding	Good	Adequate	Requires improvement	Inadequate
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	Public safety through fire regulation		Best use of resources	
	Responding to fires and emergencies		Promoting values and culture	
	Responding to major incidents		Right people, right skills	
	Future affordability		Promoting fairness and diversity	
			Managing performance and developing leaders	

Preventing fires and other risks

Areas for improvement

The service should make sure it puts effective measures in place to address the backlog of [home fire safety visits](#).

The service should evaluate its prevention activity so it understands what is most effective.

Making best use of resources

Areas for improvement

The service should assure itself that all processes in place to support performance management are effective.

The service should make sure it effectively monitors, reviews and evaluates the benefits and outcomes of any collaboration activity.

The service should make sure it has appropriate business continuity arrangements in place. It should regularly review the arrangements and test them to make sure they take account of all foreseeable threats and risks.

Promoting the right values and culture

Areas for improvement

The service should have effective processes to monitor the working hours of its staff.

The service must make sure that all staff in operational roles have a current and valid fitness assessment.

Getting the right people with the right skills

Areas for improvement

The service should make sure its workforce plan takes full account of the skills and capabilities it needs to implement its [community risk management plan](#).

The service should assure itself that all staff are appropriately trained for their role.

The service should provide clear and appropriate development for all staff.

Ensuring fairness and promoting diversity

Areas for improvement

The service should identify and overcome barriers to equal opportunity, so its workforce better represents its community.

The service should make sure it has robust processes in place to carry out [equality impact assessments](#) and review any actions agreed as a result.

The service should make improvements to the way it collects equality data to better understand its workforce demographic and needs.

Managing performance and developing leaders

Areas for improvement

The service should make sure it is transparent and fair when recruiting, developing and promoting staff.

The service should address the high number of staff in temporary promotion positions.

The service should develop a system to identify and develop high-potential members of staff.

The service should make sure there is an effective induction process in place to support new recruits.



Questions



Internal Audit Progress Report – Fire & Rescue Service

Joint Audit Committee (24th September 2025)

Cumbria Police, Fire & Crime Commissioner

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Global Internal Audit Standards (UK public sector)

Our work was completed in accordance with Global Internal Audit Standards (UK public sector).

1 Introduction

This report provides an update to the Joint Audit Committee in respect of the progress made in against the Internal Audit Plan for 2025/26 and brings to your attention matters relevant to your responsibilities as members of the Joint Audit Committee.

This progress report provides a summary of Internal Audit activity and complies with the requirements of the Global Internal Audit Standards (UK public sector).

This progress report covers the period 25th June 2025 – 9th September 2025.

2 Key Messages for Joint Audit Committee Attention

Since the last meeting of the Joint Audit Committee, there has been the focus on the following areas:

2025/26 Audit Reviews

Work has commenced on the 2025/26 Internal Audit Plan with the reviews below are currently nearing completion, in progress or are being scoped and planned:

- Station Management Framework (fieldwork nearing completion)
- Values, Health & Wellbeing (fieldwork)
- Corporate Cards (fieldwork)
- Collaboration and Partnerships (fieldwork)

Audit Plan Changes

Joint Audit Committee approval will be requested for any amendments to the original plan and highlighted separately below to facilitate the monitoring process.

- The Key Financial Controls Review to be moved from quarter 3 to quarter 4 to enable the Finance Team to accommodate the External Audit work.

Added Value

Briefings

Our latest briefings/blogs/podcasts are:

- [Celebrating 10 Years of the MIAA Internship Programme: Reflections from Our 2024 Interns](#)
- [25/26 MIAA Insight - AI Governance Checklist](#)
- [25/26 MIAA Insight - Local Authority Audit Committee Members Roles and Responsibilities](#)
- 25/26 MIAA Insight – Audit Committee Briefing – Global Internal Audit Standards UK Public Sector

Events

- [Prevention: How do we shift the focus on tackling the causes of ill health and make prevention a priority? \(18th September 2025\)](#): This event will consider the government's shift within the 10 year Plan to focus on preventing ill health and the research underpinning the case for change. We will showcase how North West colleagues are leading the charge on prevention and the wider determinants of health.
- [The Value of Storytelling in health and social care \(9th October 2025\)](#): Storytelling has the power to engage, influence, teach and inspire listeners. That's why we argue for organisations to build a storytelling culture and place storytelling at the heart of their learning programs. There's an art to telling a good story, and we all know a good story when we hear one. But there's also a science behind the art of storytelling.
- [The Kindness Deficit: What Happens When Care Stops Caring \(4th November 2025\)](#): There is no doubt that we are all living through a time of collective collapse; our systems, our ecology and what was most familiar, are both fractured and fragile. We all feel this. Fear, survival and self-importance may be in the driving seat, with kindness and care, relegated to the back of the bus. Whilst we may all acknowledge how important kindness is, why have we pushed it away and how is it costing us? Our NHS is founded on the principles of care, compassion and kindness. In this session, we ask how this kindness deficit became our reality and how as a system, have we stopped caring enough.

Appendix A: Contract Performance

The Global Internal Audit Standards (UK public sector) state that 'In the UK public sector, a chief audit executive must prepare such an overall conclusion at least annually in support of wider governance reporting, mindful of any specific sector obligations or processes. This overall conclusion must encompass governance, risk management and control.'

Below sets out the overview of delivery for your Head of Internal Audit Opinion for 25/26:

HOIA Opinion Area	TOR Agreed	Status	Assurance Level	Audit Committee Reporting
Core/ Mandated Assurances				
Key Financial Systems		Moved from Q3 to Q4		
Risk Management		Scheduled for Q4		
Risk Based Assurances				
Values, Health and Wellbeing	✓	Fieldwork		
Station Management Framework	✓	Fieldwork nearing completion		
Collaboration and Partnerships	✓	Fieldwork		
Corporate Purchase Cards	✓	Fieldwork		
Cyber – Organisational Controls		Scheduled for Q3		

HOIA Opinion Area	TOR Agreed	Status	Assurance Level	Audit Committee Reporting
Follow Up				
Qtr 1 & 2	N/A	Complete	N/A	September 2025
Qtr 3	N/A			
Qtr 4	N/A			

If due to circumstances beyond our control we are unable to achieve sufficient depth or coverage, we may need to caveat opinions and explain the impact of this and what will be done to retrieve the position in future.

Appendix B: Performance Indicators

The primary measure of your internal auditor's performance is the outputs deriving from work undertaken. The following provides performance indicator information to support the Committee in assessing the performance of Internal Audit.

Element	Reporting Regularity	Status	Summary
Delivery of the Head of Internal Audit Opinion (Progress against Plan)	Each Joint Audit Committee	Green	There is ongoing engagement and communications regarding delivery of key reviews to support the Head of Internal Audit Opinion.
Percentage of recommendations which are implemented	Quarterly	Green	All recommendations due are either in progress or have been completed.
Qualified Staff	Annual	Green	MIAA have a highly qualified and diverse workforce which includes 65% qualified staff. The Senior Team delivering the Internal Audit Service to the organisation are CCAB/IIA qualified.
Quality	Annual	Green	MIAA operate systems to ISO Quality Standards. MIAA conforms with the Global Internal Audit Standards (UK public sector).

Appendix C: Assurance Definitions and Risk Classifications

Level of Assurance	Description
High	There is a strong system of internal control which has been effectively designed to meet the system objectives, and that controls are consistently applied in all areas reviewed.
Substantial	There is a good system of internal control designed to meet the system objectives, and that controls are generally being applied consistently.
Moderate	There is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk.
Limited	There is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls puts the achievement of the system objectives at risk.
No	There is an inadequate system of internal control as weaknesses in control, and/or consistent non-compliance with controls could/has resulted in failure to achieve the system objectives.

Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: <ul style="list-style-type: none"> the efficient and effective use of resources the safeguarding of assets the preparation of reliable financial and operational information compliance with laws and regulations.
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organisation objectives.
Medium	Control weakness that: <ul style="list-style-type: none"> has a low impact on the achievement of the key system, function or process objectives; has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.

Limitations

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regards to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Reports prepared by MIAA are prepared for your sole use and no responsibility is taken by MIAA or the auditors to any director or officer in their individual capacity. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose and a person who is not a party to the agreement for the provision of Internal Audit and shall not have any rights under the Contracts (Rights of Third Parties) Act 1999.

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Internal Audit Follow Up Report – Fire & Rescue Service

Joint Audit Committee (24th September 2025)

Cumbria Police, Fire & Crime Commissioner

Contents

- 1 Introduction
- 2 Objective
- 3 Summary
- 4 Internal Audit Action Tracker
- 5 Outstanding Internal Audit Critical, High and Medium Risk Audit Recommendations

Appendix A: Assurance Definitions and Risk Classifications

Global Internal Audit Standards

Our work was completed in accordance with Global Internal Audit Standards and conforms with the International Standards for the Professional Practice of Internal Auditing.

1 Introduction and Background

In making recommendations and agreeing action plans it is intended that improvements may be made to both internal controls and operational effectiveness. However, in order to verify that the benefits of the process are achieved, it is necessary to subsequently follow up on the implementation of agreed actions, in order to fully assess:

- Whether implementation has occurred or been superseded by further events; and
- Whether the actions have produced the intended effect.

Follow-up is, therefore, a vital aspect of the internal audit process.

This report provides an update on the progress of implementing previous internal audit recommendations against the last position reported to the Joint Audit Committee and on recommendations contained in internal audit reports issued since then.

Section 3 and 4 summarises the status of previous audit recommendations and Section 5 details the high and critical risk recommendations that are in progress/outstanding or are not yet due.

When all recommendations have been completed, reviews from previous years will be removed from the tracker once presented to Joint Audit Committee.

To assist the Joint Audit Committee the definitions of risk levels and assurance ratings are included in Appendix A.

2 Objective

The objective of this follow-up review was to provide an update on progress made towards the implementation of agreed internal audit recommendations. The reported position is at the 8th September 2025.

3 Summary Table

The summary of our follow-up work is contained below:

	September 2025		June 2025	
Total number of recommendations made	19		19	

Actions not yet due	(8)		(8)	
Actions included within this report	11	100%	11	100%
Actions previously reported as completed	4	36%	4	36%
Actions confirmed by MIAA as complete in this report	6	55%	-	-
Actions confirmed by MIAA as no longer required/superseded	1	9%	-	-
Actions overdue and in progress / awaiting update	0	0%	7	64%
Actions deemed by management to be complete but not yet confirmed by MIAA	0	0%	-	-

Since the previous Joint Audit Committee (25th June 2025):

There are 19 internal audit recommendations in relation to 7 reviews, of which 8 are not yet due for implementation: leaving 11 to be reported upon in this briefing note.

- 10 recommendations have been completed in total, with 6 recommendations completed since the last report at the Joint Audit Committee in June and 4 having been completed previously.
- 1 recommendation has been superseded.
- There are 0 overdue recommendations awaiting an update or where evidence is required.

The next formal follow up of previously agreed recommendations will be reported in Q3 2025/26.

A detailed breakdown by review is provided in section four below.

4 Internal Audit Action Tracker

The following summarises progress against the internal audit recommendations, including those raised previously by TIAA, as at **8th September 2025**.

Audit Title	Assurance Level	Total	Progress on recommendations					C	H	M	L
			Previously reported as complete / Superseded	Implemented since July 2025	Not Due	Due and in progress / awaiting update	Total Outstanding				
The following are TIAA Audit Team Recommendations. Assurance levels differ to those used by MIAA.											
2023/24 Reviews											
Equality, Diversity and Inclusion	Reasonable	2	-	-	2	-	2	-	2	-	-
Estates - Property Compliance	Reasonable	4	-	1	3	-	3	-	3	-	-
Strategic Governance	Reasonable	1	-	1	-	-	-	-	-	-	-
2024/25 Reviews											
HR Recruitment and Retention	Reasonable	5	3	-	2	-	2	-	2	-	-
Performance Management	Reasonable	3	-	3	-	-	-	-	-	-	-
Learning and Development	Substantial	2	1	1*	-	-	-	-	-	-	-
Bullying, Harassment and Discrimination	Reasonable	2	-	1	1	-	1	-	1	-	-

Audit Title	Assurance Level	Total	Progress on recommendations					C	H	M	L
			Previously reported as complete / Superseded	Implemented since July 2025	Not Due	Due and in progress / awaiting update	Total Outstanding				
		19	4	6/1*	8	0	8	-	8	-	-

*Actions have been superseded. See section 5 for information.

5 Internal Audit Critical, High and Medium Risk Recommendations

The following provides the details of the critical, high and medium risk recommendations that have been implemented/ superseded and those outstanding as at 8th September 2025.

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: Equality, Diversity and Inclusion Lead Executive: Resourcing Talent and Wellbeing Lead Action due: 31/12/2024 Revised to: 31/07/2025 Further revised: 30/09/2025	<p>Recommendation (Rating 2): A formal acknowledgement from managers be sought after HR training to ensure understanding and confirm attendance. Timelines be established for new training that is in development.</p> <p>Management Response: SPECIFIC: Compulsory e-learning to be created for all recruiting managers, to be sent to managers once their advert has gone live (before shortlisting and assessment).</p> <p>MEASURABLE: Using Microsoft Forms, resourcing team can check who has completed it and send reminders to all. As recruitment is ad hoc, this will be easily tracked by the team. We will need to consider when it has expired and needs re-taken.</p> <p>ACHIEVABLE: Yes</p> <p>REALISTIC: We know there may be some resistance from managers initially for additional steps to complete, but we will plan a supportive roll-out, explaining the requirement and benefits.</p> <p>TIME BOUND: Resourcing & Talent strategy is currently under review, and this would be launched in line with the new policies and process</p>	<p>Management Update for September Joint Audit Committee E-Learning package complete and will be rolled out in September 2025.</p> <p>Not yet due</p>

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
<p>Audit Title: Equality, Diversity and Inclusion</p> <p>Lead Executive: Resourcing Talent and Wellbeing Lead</p> <p>Action due: 31/05/2024</p> <p>Revised to: Dependent on specification provided by the National Fire Chiefs Council</p>	<p>Recommendation (Rating 2): A formal reporting mechanism for equality, diversity, and inclusion (EDI) data within the senior management team (SMT) meetings be introduced.</p> <p>Management Response: SPECIFIC: Regular recruitment data to be captured across all campaigns and general recruitment, ready to be shared with SMT, and utilised for recruitment reviews and internal learning.</p> <p>MEASURABLE: The data will be measurable (where completed at application).</p> <p>ACHIEVABLE: The current recruitment process is all manual (we don't have a system for it), so this is a considerable resource for the team to complete, and we are still working through moving our application form online. This will be achievable, but we will need some service support to see if any systems can support recruitment data reporting.</p> <p>REALISTIC: Yes.</p> <p>TIME BOUND: Continuous work.</p>	<p>Management Update for September Joint Audit Committee</p> <p>The current plan is to ensure data available through a new Power BI Dashboard along with other ethnicity and people data, as part of the NFCC People Strategy.</p> <p>Not yet due</p>

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: Estates - Property Compliance Lead Executive: Head of Estates Action due: 31/07/2023 Revised to 30/09/2025	<p>Recommendation (Rating 2): Asbestos survey outcomes be recorded to ensure that any actions required are addressed in a timely manner.</p> <p>Management Response: Links to revised policies and procedures and the role of the responsible person and duty holder. Recruitment is ongoing into the role of estate co-ordinator; they would lead on this work. The Head of Estates OPFCC is assessing asset management, data and record keeping requirements. There is the intention to move towards a new electronic record keeping software.</p>	Implemented
Audit Title: Estates - Property Compliance Lead Executive: Head of Estates Action due: 30/09/2024 Revised to 31/12/2025	<p>Recommendation (Rating 2): Estates Health and Safety performance reporting indicators be agreed and introduced.</p> <p>Management Response: Recruitment is ongoing into the role of estate co-ordinator, they would lead on this work, specifically the review of actions. The Head of Estates sit on a number of fire station meetings and reports into this. An estates governance board that sits with the OPFCC is now in place. Both chief fire officer and chief constable attend this.</p> <p>The Head of Estates OPFCC is assessing asset management, data and record keeping requirements. There is the intention to move towards a new electronic record keeping software. The aim will be that this can automate some of the reporting.</p>	<p>Management Update for September Joint Audit Committee Work is ongoing to develop a suite of performance indicators.</p> <p>Not yet due</p>

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
<p>Audit Title: Estates - Property Compliance</p> <p>Lead Executive: Head of Estates</p> <p>Action due: 30/09/2024</p> <p>Revised to 30/09/2025</p>	<p>Recommendation (Rating 2): Policies and procedures for the management of asbestos, legionella, periodic fixed wire electrical testing and fire risk assessments be agreed and documented to provide appropriate guidance on arrangements with a clear record of the named Duty Holder as required</p> <p>Management Response: It is recognised a number of policies are out of date and there are gaps in nominated duty holders. The OPFCC Head of Estates has commissioned an audit of statutory compliance, and this will be undertaken in June 2024.</p>	<p>Management Update for September Joint Audit Committee</p> <p>All policies have been updated and set out clearly the arrangements for duty holders. Policies are currently going through the sign off process via the internal governance structure.</p> <p>MIAA have received evidence of 3/4 policies and are waiting on the final policy to close the recommendation.</p> <p>Not yet due.</p>

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
<p>Audit Title: Estates - Property Compliance</p> <p>Lead Executive: Head of Estates</p> <p>Action due: 30/09/2024</p> <p>Revised to 30/09/2025</p>	<p>Recommendation (Rating 2): A review of all current Fire Risk Assessment records be undertaken to identify if action has been taken to address highlighted areas with appropriate action, then being taken to address any that have not.</p> <p>Management Response: Recruitment is ongoing into the role of estate co-ordinator, they would lead on this work, specifically the review of actions.</p> <p>A new fire risk assessment has been undertaken for Whitehaven fire station. Actions have been collated and actioned. Work is being undertaken on rolling these FR to the wider estate.</p> <p>Funds have been secured to improve the stations and address some of the gaps in compliance. The highlighted areas of the fire assessments will be undertaken, where possible and subject to resource, within this work.</p> <p>A full condition survey of the fire estate is currently being undertaken. This will highlight are of high risk and a programme of work to assess these will be undertaken.</p> <p>The Head of Estates OPFCC is assessing asset management, data and record keeping requirements. There is the intention to move towards a new electronic record keeping software.</p>	<p>Management Update for September Joint Audit Committee</p> <p>Fire risk assessments for all fire stations are being undertaken during 2025, an agreed approach to fire risk assessments has been agreed by the senior leadership team. The FRA have action plans which are reviewed by the compliance officer, actions, and progress against these are recorded. The annual maintenance and capital work programme includes work identified in the action plans.</p> <p>Not yet due.</p>

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
<p>Audit Title: Strategic Governance</p> <p>Lead Executive: Chief Fire Officer</p> <p>Action due: 12/11/2024</p> <p>Revised to 30/06/2025</p>	<p>Recommendation (Rating 2): Ensure the service register of interests is maintained and monitored and potential or actual conflicts recorded in the SLT minutes, along with how they were managed.</p> <p>Management Response: With effect from 12 November 2024, minutes of meetings will record titles of attendees and any conflicts of interest.</p> <p>Standardised report templates for SLT and PFCC (Executive Board - Fire) have been agreed. These will ensure all decisions are supported by written reports.</p> <p>An action/decision log has been introduced for all meetings of SLT (formal and informal). Formal meetings of SLT now take place monthly and feed into monthly Executive Board meetings (Working Together and Fire).</p> <p>SLT meeting agendas will reflect whether items are for information or decision.</p> <p>Programme Board subgroups' reports will be reviewed to ensure consistency of reporting projects' progress.</p> <p>The development of SLT's forward work programme will be reviewed monthly at formal team meetings.</p>	<p>Implemented</p>

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
<p>Audit Title: HR Recruitment and Retention</p> <p>Lead Executive: Kristine Ward – Head of People and Talent</p> <p>Action due: 01/06/2025</p> <p>Revised to: 31/10/2025</p>	<p>Recommendation (Rating 2): Exit interviews be held by another party, such as HR, independent to the leaver's line manager.</p> <p>Management Response: The exit interview process will be reviewed to ensure it is 'fit for purpose' and asks the right questions. The new arrangements will be communicated across the Service and a hard launch completed. Monitoring arrangements will be put in place to:</p> <p>1 – Ensure the contents of the exit interviews deliver improvements to the Service. Evidence of this will be captured at the Workforce Development Group (WDG).</p> <p>2 – Increase the number of exit interviews. Ensuring that completion rates are reported to the Workforce Development Group.</p>	<p>Management Update for September Joint Audit Committee</p> <p>Interview process reviewed, just awaiting final sign off at the October JCG. The process has been amended to give staff three options, In Person Interview, on-line form, and completely anonymous feedback. A Management Toolkit has been created.</p>
<p>Audit Title: HR Recruitment and Retention</p> <p>Lead Executive: Kristine Ward – Head of People and Talent</p> <p>Action due: 01/09/2025</p> <p>Revised to: 31/12/2025</p>	<p>Recommendation (Rating 2): Recruitment training for management be created and approved as soon as Practicable.</p> <p>Management Response: The People and Talent Team will complete a Training Needs Analysis for recruiting managers as part of their 2025 delivery plan. Training for year 2025/26 will be mandatory for all identified staff to bring the organisation up to an acceptable minimum standard. This TNA will inform the content of the Workforce Plan to ensure that suitable and sufficient training is delivered to current and future staff involved in the recruitment process beyond 2026. This will include ongoing refresher training and sharing of best practice.</p>	<p>Management Update for September Joint Audit Committee</p> <p>E-Learning package to be available end of September, and In Person training to be delivered before end of December 2025.</p>

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: Performance Management Lead Executive: Head of Safety and Assurance Action due: 30/04/2025	Recommendation (Rating 2): Evidence relating to the approval of the Service's Performance Management Framework including its Key Performance Indicators and targets be appropriately documented to preserve the audit trail. Management Response: Agreed. The PMF will be signed off at both SLT and Exec Board.	Implemented based on performance indicators being approved. The Performance Management Framework should be signed off at both SLT and Exec Board when it is reviewed for 2025/26
Audit Title: Performance Management Lead Executive: Head of Safety and Assurance Action due: 31/01/2025	Recommendation (Rating 2): The risk related to the monitoring of performance through Key Performance Indicators be identified on the Service's Risk Register. Management Response: To be discussed with Transformation Lead to assess Validity.	Implemented
Audit Title: Performance Management Lead Executive: Head of Safety and Assurance Action due: 31/03/2025	Recommendation (Rating 2): Material information supporting each Key Performance Indicator be retained to preserve the audit trail in the event of further data analysis, scrutiny or validation is required. Management Response: Agreed. Measures to be taken to ensure that Metadata is available for each indicator. Specific discussion around Protection indicator required.	Implemented Management Update for September Joint Audit Committee Management have advised data for the dashboard comes from source information and for some of the indicators they have spreadsheets with detailed data on.

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: Learning and Development Lead Executive: Colin Wright – T/Group Manager Learning and Development Action due: 30/09/2025	<p>Recommendation (Rating 3): It be ensured that all aspects of the appraisal form be fully completed to ensure the appraisal process is fully complete.</p> <p>Management Response: Agreed. Will be an item covered at the next supervisory management days and included in comms for next appraisal cycle. Potential for external audit along with theme from the PFCC Community Scrutiny Panel.</p>	<p>Management Update for September Joint Audit Committee Recommendation that this action is closed. Feedback from HMICFRS received about the Appraisal process has suggested that a comprehensive review is needed., and further work will be delivered as part of the HMICFRS action planning.</p> <p>Recommendation is superseded by the HMICFRS action plan.</p>
Audit Title: Bullying, Harassment and Discrimination Lead Executive: HR Manager Action due: 30/06/2025	<p>Recommendation (Rating 2): An awareness campaign on bullying, harassment and discrimination be run to draw additional awareness to the issue.</p> <p>Management Response: HR have been working closely with Crimestoppers to develop an animation to highlight how staff can make an anonymous complaint. This is specific to staff working in the fire sector. We plan to share this as part of a forthcoming awareness campaign.</p>	<p>Implemented</p>

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
<p>Audit Title: Bullying, Harassment and Discrimination</p> <p>Lead Executive: HR Manager</p> <p>Action due: 30/092025</p>	<p>Recommendation (Rating 2): In addition to HR being included in all exit interview responses, any concerns related to bullying, harassment or discrimination should be logged onto the Workplace Complaints spreadsheet and investigated.</p> <p>Management Response: The exit interview process will be replaced by a Leavers Policy. The planned approach will be to offer a range of different options to encourage staff engagement including an exit interview, separation questionnaire or anonymous leavers form. Managers will be required to undertake training on conducting an exit interview. Where serious concerns are identified it will be flagged with the HR Team for advice and guidance on next steps. Should the case need to progress further it will be logged on our HR tracker / future Firewatch system. We don't feel it is proportionate to include HR with every exit interview response.</p>	<p>Management Update for September Joint Audit Committee</p> <p>The exit interview process has been replaced by a leavers policy that has been developed and is now out for consultation at JCG in October. As a result of the change in policy, all concerns are now logged on the workplace complaints spreadsheet</p> <p>Not yet due</p>

Appendix A: Risk Classifications

Risk Rating	Assessment Rationale
Critical	<p>Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to:</p> <ul style="list-style-type: none"> • the efficient and effective use of resources • the safeguarding of assets • the preparation of reliable financial and operational information • compliance with laws and regulations.
High	<p>Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organisation objectives.</p>
Medium	<p>Control weakness that:</p> <ul style="list-style-type: none"> • has a low impact on the achievement of the key system, function or process objectives; • has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low. •
Low	<p>Control weakness that does not impact upon the achievement of key system, function or process objectives; however, implementation of the recommendation would improve overall control.</p>

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Agenda Item No 10

Cumbria Fire and Rescue

Assurance Review of Bullying, Harassment and Discrimination

May 2025

Final

Executive Summary

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

There is a risk of reputational damage e.g. through negative media coverage of specific cultural issues particularly given the national context with an increased spotlight on the culture of Fire and Rescue Services.

SCOPE

The review considered the action taken to minimise instances of bullying, harassment and discrimination, the reporting and investigation processes. The review also considered promotion of associated campaigns run by the Service.

KEY STRATEGIC FINDINGS



The Service has not conducted any specific awareness campaigns on bullying, harassment and discrimination; due to the low number of complaints, it has not been perceived as a significant issue. A campaign could serve as a proactive measure to educate staff and reinforce reporting mechanisms.



Workplace complaints are currently recorded manually on a spreadsheet due to system limitations. A new HR system is due to be implemented in the summer of 2025.



A review of exit interviews revealed that only one out of ten leavers had a recorded interview. The Service has acknowledged this issue and is working on improving the process following a previous internal audit recommendation. However, concerns were raised regarding an instance where a whistleblower felt targeted, which was a historic that the leaver felt had not been formally addressed.

GOOD PRACTICE IDENTIFIED



The Service has an approved process for handling workplace complaints, directing timely resolutions, clear communication, and appeal rights. Testing confirmed adherence to these procedures.



The 2025 training programme covers topics such as Investigations, Workplace Complaints, and Whistleblowing. Sessions are currently being delivered, with attendance recorded, and further training scheduled to ensure staff competency.

ACTION POINTS

Urgent	Important	Routine	Operational
0	2	0	0

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	The Service has not run any awareness campaigns specifically for bullying, harassment and discrimination. Discussions with HR during the audit opening meeting identified that due to the low number of workplace complaints – three in the last year – this was not considered as a wider issue. However, an awareness campaign would serve as a reminder to staff about what is considered bullying, harassment and discrimination and provide information on the reporting avenues. Additionally, this would provide additional assurance to the senior management that this is not a widespread issue within the Service and address any concerns of under-reporting due to a lack of awareness.	An awareness campaign on bullying, harassment and discrimination be run to draw additional awareness to the issue.	2	HR have been working closely with Crimestoppers to develop an animation to highlight how staff can make an anonymous complaint. This is specific to staff working in the fire sector. We plan to share this as part of a forthcoming awareness campaign.	Release date for animation is planned for w.c 17 th March 2025. HR will work with our newly appointed Communications Officer to develop a staff awareness campaign for Spring 2025.	Jemma Taylor / Helen Clark HR Manager (job share)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	<p>A sample of ten leavers was selected to verify whether an exit interview had taken place, with evidence found for only one. HR confirmed that no exit interviews were recorded for the remaining individuals. The Service acknowledges that the recording of exit interviews is currently low, an issue that was also highlighted during the recruitment and retention audit.</p> <p>There is now a plan in place to review the exit interview process, including the questions asked, as the current approach does not fully capture the necessary insights into reasons for leaving. This initiative is part of the resourcing and talent delivery plan, with a target to complete the review within six months of the last audit feedback. A review of the one exit interview did flag concerns, however, as one staff member felt they were made a target or an example of to not speak out due to a whistleblowing complaint regarding financial corruption they had made previously. Discussions with HR identified that this had not been actioned further by the manager.</p>	In addition to HR being included in all exit interview responses, any concerns related to bullying, harassment or discrimination should be logged onto the Workplace Complaints spreadsheet and investigated.	2	<p><i>The exit interview process will be replaced by a Leavers Policy. The planned approach will be to offer a range of different options to encourage staff engagement including an exit interview, separation questionnaire or anonymous leavers form. Managers will be required to undertake training on conducting an exit interview. Where serious concerns are identified it will be flagged with the HR Team for advice and guidance on next steps. Should the case need to progress further it will be logged on our HR tracker / future Firewatch system. We don't feel it is proportionate to include HR with every exit interview response.</i></p>	<p><i>To be presented to our Policy Group of JCG on 19 April 2025 for consultation with TU colleagues.</i></p> <p><i>Planned launch Summer 2025</i></p>	<p><i>Orlanda Wright Resourcing, Talent and Wellbeing Lead</i></p>

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
No Operational Effectiveness Matters were identified.				

Assignment Engagement Details

TIAA Auditors	Title	Contact Email	Telephone
James Back	Senior Auditor	James.Back@tiaa.co.uk	07814 581890
Martin Ritchie	Director of Audit	Martin.Ritchie@tiaa.co.uk	07717746714

CFRS Staff	Title
Jemma Taylor	HR Manager
Helen Clark	HR Manager

Exit Meeting Date	21/02/2025
Attendees	Jemma Taylor
Chief Fire Officer Comment	I'm confident the work the HR team is undertaking with Crimestoppers, and the new Leaver's Policy will address the recommendations. It will also improve the way the service raises awareness of bullying, harassment and discrimination and how it conducts exit interviews.
Considered for Risk Escalation	N/A

Findings



Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	Governance Framework	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	Partially in place	1	-
RM	Risk Mitigation	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In place	-	-
C	Compliance	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	Partially in place	2	-

Other Findings



The Service's policy for bullying and harassment is predominantly covered within the Workplace Complaints Procedure but is also referenced within a number of HR policies such as the Equality, Diversity and Inclusion Strategy and Whistleblowing Policy which covers what is considered harassment and what reporting arrangements are in place and who is responsible for them. Additionally, the Service is currently drafting a Sexual Safety at Work Policy which was evidenced for the audit but was in draft and not yet published.



There are established procedures that outline expected conduct and provide guidance to staff, addressed in the Bullying and Harassment Procedure and Workplace Complaints Procedure. The Bullying and Harassment procedure is a legacy document from the Service's separation from the local authority which the Workplace Complaints Procedure has now superseded.



There are a number of training programmes in place for staff within the Service. The 2025 training programme includes modules such as Investigations, Workplace Complaints, Workplace Concerns, Sexual Harassment and Whistleblowing. Other training is also in place offering robust knowledge to help HR, Managers and staff identify and manage cases of bullying, harassment and discrimination.



The Service provides multiple support routes and reporting arrangements for staff to raise concerns and access help. Staff can report issues anonymously through Crimestoppers or via the Workplace Complaints Procedure for matters such as grievances, bullying, or harassment. The Whistleblowing Policy also offers a confidential route for raising concerns that may impact public interest or safety. Additional support is available through Occupational Health, The Firefighters Charity, Able Futures, and Trade Union representatives. For further assistance, staff can contact HR directly via the central HR email.

Other Findings



Workplace complaints are currently recorded on a spreadsheet as HR advised that the current system does not have the functionality to record the complaints in the effective manner desired. The new HR system is due to be implemented in the summer of 2025.



The workplace complaint process is designed to ensure a robust, fair, and timely resolution. Employees should first attempt informal resolution through open communication or by approaching their line manager. If unresolved, a formal complaint can be submitted in writing, with HR guidance sought as needed. A hearing is held within 10 working days, allowing for evidence presentation and support from a colleague or trade union representative. If further investigation is required, a commissioning manager assigns an investigator to gather facts objectively. Outcomes may include mediation, policy reviews, training, or conduct hearings, with clear communication and appeal rights ensured throughout. Testing confirmed adherence to these arrangements.



The Service's risk registers highlight "There is a risk of reputational damage e.g. through negative media coverage of specific cultural issues particularly given the national context with an increased spotlight on the culture of Fire and Rescue Services" which has identified the organisation's procedures around workplace complaints procedure as one of the mitigating controls.



The training programme for 2025 is currently being actioned and, so far, four sessions on Investigations have been delivered, with attendance recorded and evidenced. Workplace Complaints initial information sessions were conducted as drop-in sessions via Teams, so no attendance list was available. However, procedural training for this has been delivered to eight people, with an additional session planned for July 2025. Chairing a Hearing training has not yet begun, though training on Chairing a Stage 3 Hearing was provided in 2024, with attendance evidenced during testing. Fact Find Meetings have been attended by nine people across two sessions. Whistleblowing training is scheduled for July 2025. Testing confirmed that the training programme was being delivered at a reasonable pace and that there is staff in place with appropriate training while others complete training.



The Service had three cases identified as bullying, harassment and discrimination which were assessed to confirm that the Workplace Complaints Procedure had been followed. It was confirmed that two of the cases were resolved and the process had been followed as outlined within the procedure. The third case was being finalised at the time of the audit however it was satisfied that the process up to the finalisation had been followed as expected.

**Delivery Risk:**

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
PM	Performance Monitoring	There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	In place	-	-
S	Sustainability	The impact on the organisation's sustainability agenda has been considered.	Out of scope	-	-
R	Resilience	Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Findings

The Service provides a Complaints and Misconduct report to the Office for Policing, Fire, and Crime Commissioner which includes the number of disciplinary cases and the total number of workplace complaints, grievances, bullying and harassment. A general summary of the cases is provided including equality data of individuals involved in the case. This is usually presented twice per year but the schedule for 2025 had not been agreed as the new Chief Finance Officer was only recently appointed at the start of February. The work plan is currently being developed in consultation with both CFRS and OPFCC.



Discussions with HR during the audit opening meeting confirmed that due to the low number of complaints that they have the resource to cover these areas. However, staff who have undertaken investigations training can assist HR in cases if resource is limited at the time.

EXPLANATORY INFORMATION

Appendix A

Scope and Limitations of the Review

1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Effectiveness of Arrangements

3. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

4. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

5. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

6. The table below sets out the history of this report:

Stage	Issued	Response Received
Audit Planning Memorandum:	30 th January 2025	30 th January 2025
Draft Report:	11 th March 2025	7 th May 2025
Final Report:	20 th May 2025	

Cumbria Commissioner Fire and Rescue Authority

Interim Auditor's Annual Report
Year ending 31 March 2025

11 September 2025



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The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of completing our work under the NAO Code and related guidance. Our audit is not designed to test all arrangements in respect of value for money. However, where, as part of our testing, we identify significant weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all irregularities, or to include all possible improvements in arrangements that a more extensive special examination might identify. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting, on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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01 Introduction and context

Introduction

This report brings together a summary of all the work we have undertaken for **Cumbria Commissioner Fire and Rescue Authority** during 2024/25 as the appointed external auditor. The core element of the report is the commentary on the value for money (VfM) arrangements. The responsibilities of the Fire and Rescue Authority (the Authority) are set out in Appendix A. The Value for Money Auditor responsibilities are set out in Appendix B.

Opinion on the financial statements

Auditors provide an opinion on the financial statements which confirms whether they:

- give a true and fair view of the financial position of the Authority as at 31 March 2025 and of its expenditure and income for the year then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2024/25
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014

We also consider the Annual Governance Statement and undertake work relating to the Whole of Government Accounts consolidation exercise.

Auditor's powers

Auditors of a local authority have a duty to consider whether there are any issues arising during their work that require the use of a range of auditor's powers.

These powers are set out on page 8 with a commentary on whether any of these powers have been used during this audit period.

Value for money

We report our judgements on whether the Authority has proper arrangements in place regarding arrangements under the three specified criteria:

- financial sustainability
- governance
- Improving economy, efficiency and effectiveness

The Value for Money auditor responsibilities are set out in Appendix B.

The NAO has consulted on and updated the Code to align it to accounts backstop legislation. The new Code requires auditors to share a draft Auditor's Annual Report (AAR) with those charged with governance by a nationally set deadline each year, and for the audited body to publish the AAR thereafter. This new deadline requirement is introduced from 30 November 2025 and applies to 2024/25 audits.

02 Executive Summary

Executive Summary – our assessment of value for money arrangements

Our overall summary of our Value for Money assessment of the Authority's arrangements is set out below. Further detail can be found on the following pages.

Criteria	2023/24 Assessment of arrangements	2024/25 Risk assessment	2024/25 Assessment of arrangements
Financial sustainability	A No significant weaknesses in identified, but five improvement recommendations were raised.	No risks of significant weakness identified.	A No significant weaknesses in arrangements identified; one improvement recommendation retained in relation to developing a savings and transformation programme.
Governance	R Significant weakness identified in relation to cyber security and disaster recovery arrangements; six improvement recommendations raised.	One risk of significant weakness identified in relation to cyber security and disaster recovery arrangements at the planning stage of the audit.	A Notable improvement has been made during 2024/25. We have concluded that sufficient progress has been made to remove the key recommendation and have replaced with an improvement recommendation to ensure sustained improvement.
Improving economy, efficiency and effectiveness	A No significant weaknesses identified, but one improvement recommendations raised in relation to estates governance.	No risks of significant weakness identified.	A No significant weaknesses in arrangements identified; one improvement recommendation raised in relation to developing a partnership register and have included commentary in respect of the recent HMICFRS inspection.



No significant weaknesses or improvement recommendations.



No significant weaknesses, improvement recommendation(s) made.



Significant weaknesses in arrangements identified and key recommendation(s) made.

Executive Summary

We set out below the key findings from our commentary on the Authority's arrangements in respect of value for money.



Financial sustainability

The Authority has approved a balanced revenue budget for 2025/26 and a balanced Medium Term Financial Plan ("MTFP") covering the five years to 2029/30. While legacy funding issues persist, financial planning has improved. Funding uncertainty remains due to SLA disaggregation, and a formal savings and transformation plan is being developed, overseen by the Expenditure Management Group (EMG).

The MTFP aims to restore the General Fund by 2029/30 through £1.134 annual cuts and £250k recurrent savings from 2026/27. We have re-raised our prior year improvement recommendation. The MTFP reflects workforce and capital strategies, including net zero commitments. Key budget pressures include increased on-call firefighter pay. Financial risks are monitored quarterly, with robust scenario planning in place.

No significant weaknesses have been reported.



Governance

The Authority has arrangements in place to manage risk and internal controls, set and monitor budgets, make properly informed decisions and ensure appropriate standards are in place.

Governance collaboration has improved through shared roles and the creation of the Executive Board, Working Together in January 2025. The Head of Internal Audit gave "Reasonable" assurance on the adequacy and effectiveness of governance, risk management, and control for 2024/25.

Notable improvement has been made during 2024/25. We have closed our prior year key recommendation on the Corporate IT Disaster Recovery Plan, and 11 improvement recommendations have been implemented.

No significant weaknesses have been reported.



Improving economy, efficiency and effectiveness


The Authority has a performance framework aligned with national standards. KPIs are regularly reviewed, with increased focus on benchmarking. His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) July 2025 inspection showed improvement, but further action is required. Progress on previous Areas for Improvement (AFI) is tracked transparently. We have included commentary in the findings section of our report but have not raised further improvement recommendations in this area as the Authority is drafting an improvement plan.

We identified an opportunity for improvement through the development of a Partnerships Register to strengthen oversight of collaborative arrangements.

No significant weaknesses have been reported.

Executive summary – auditor’s other responsibilities

This page summarises our opinion on the Authority’s financial statements and sets out whether we have used any of the other powers available to us as the Authority’s auditors.

Auditor’s responsibility	2024/25 outcome	
Opinion on the Financial Statements	<p>We have completed our audit of your financial statements and anticipate issuing a modified opinion (due to the disclaimer of opinion issued in 2023/24), following the Joint Audit Committee meeting on 26 November 2025. Our findings are set out in further detail on pages 9 to 11.</p>	
Use of auditor’s powers	<p>We did not make any written statutory recommendations under Schedule 7 of the Local Audit and Accountability Act 2014.</p> <p>We did not make an application to the Court or issue any Advisory Notices under Section 28 of the Local Audit and Accountability Act 2014.</p> <p>We did not make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014.</p> <p>We did not identify any issues that required us to issue a Public Interest Report (PIR) under Schedule 7 of the Local Audit and Accountability Act 2014.</p>	

03 Opinion on the financial statements and use of auditor's powers

Opinion on the financial statements

These pages set out the key findings from our audit of the Authority's financial statements, and whether we have used any of the other powers available to us as the Authority's auditors.

Audit opinion on the financial statements

We anticipate issuing a modified opinion (due to the disclaimer of opinion issued in 2023/24), following the Joint Audit Committee meeting on 26 November 2025. The full opinion is included in the Authority's Annual Report for 2024/25, which can be obtained from the Authority's website.

Grant Thornton provides an independent opinion on whether the Authority's financial statements:

- give a true and fair view of the financial position of the Authority as at 31 March 2025 and of its expenditure and income for the year then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2024/25
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We conducted our audit in accordance with: International Standards on Auditing (UK), the Code of Audit Practice (2024) published by the National Audit Office, and applicable law. We are independent of the Authority in accordance with applicable ethical requirements, including the Financial Reporting Council's Ethical Standard.

Findings from the audit of the financial statements

The Authority provided draft accounts in line with the national deadline of 30 June 2025.

Draft financial statements were of a reasonable standard and supported by detailed working papers.

- When the opinion on the financial statements was issued and whether this was in line with the national timetable
- For significant findings, summarise the nature of the risk, the audit procedures performed to address the risk and whether any significant matters were identified by these procedures
- Any significant adjustments made to the financial statements submitted for audit
- Any significant recommendations made as a result of the financial statements.

Audit Findings Report

We report the detailed findings from our audit in our Audit Findings Report. A final version of our report will be presented to the Authority's Joint Audit Committee on 26 November 2025. Requests for this Audit Findings Report should be directed to the Authority.

Other reporting requirements

Annual Governance Statement

Under the Code of Audit Practice published by the National Audit Office we are required to consider whether the Annual Governance Statement does not comply with the requirements of the CIPFA/LASAAC Code of Practice 2024/25 on Local Authority Accounting, or is misleading or inconsistent with the information of which we are aware from our audit.

We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

We have nothing to report in this regard.



04 Value for Money commentary on arrangements

Value for Money – commentary on arrangements

This page explains how we undertake the value for money assessment of arrangements and provide a commentary under three specified areas.

The Authority is the statutory governing authority responsible for overseeing fire and rescue services across Cumbria. The Authority operates under a Police, Fire and Crime Commissioner (PFCC) model. The PFCC directs the purpose, objectives, priorities and values of the Authority and are responsible for the provision of an effective and efficient Fire and Rescue Service. Cumbria Fire and Rescue Service (the Service) carries out day-to-day operations, whilst the Authority sets the strategic direction for the Service and is responsible for governance and oversight of the Service.

All Fire and Rescue Authorities are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. Fire and Rescue Authorities report on their arrangements, and the effectiveness of these arrangements, as part of their individual Annual Governance Statements.

Under the Local Audit and Accountability Act 2014, we are required to be satisfied whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The National Audit Office (NAO) Code of Audit Practice ('the Code'), requires us to assess arrangements under three areas:



Financial sustainability

Arrangements for ensuring the Authority can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years).



Governance

Arrangements for ensuring that the Authority makes appropriate decisions in the right way. This includes arrangements for budget setting and budget management, risk management, and making decisions based on appropriate information.



Improving economy, efficiency and effectiveness

Arrangements for improving the way the Authority delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.

Financial sustainability – commentary on arrangements

We considered how the Authority:	Commentary on arrangements:	Rating
identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them	The 2025/26 Budget, Medium Term Financial Plan (MTFP), Reserves Strategy, and Charging Policy were approved by the Commissioner in February 2025, following scrutiny by the Police, Fire, and Crime Panel (PFCP) in January 2025. The MTFP spans a five-year period from 2025/26 to 2029/30 and is subject to annual review. The Authority used reasonable assumptions in its budget planning and MTFP. It set a balanced budget of £30.1 million for 2025/26, which included the use of £365k from the General Fund and required no additional savings. The Authority's main funding challenge stemmed from legacy issues associated with its separation from the County Council. However, it has made notable progress in understanding its budget, particularly during its second budget-setting cycle. The net revenue expenditure for 2024/25 was £30.13m, which was £0.33m (1.07%) below the revised approved budget of £30.46m. This surplus was moved to General Fund Reserve (£5.35m) which set it above the prudent minimum level of reserves of £4.3m. The budget and MTFP also account for new spending pressures, the most significant being an £899k increase due to changes in on-call firefighter pay grades.	G
plans to bridge its funding gaps and identify achievable savings	In 2024/25, the Authority delivered efficiencies of £1.695m compared to a planned £1.033m of which £670k were recurrent and related to vacant posts. For 2025/26, the Authority forecasts £1.161m in planned savings, with £975k being recurrent, which are built into the 2025/26 budget. The Authority continues to face funding uncertainties, particularly as it disaggregates from SLAs with unitary authorities. A formal savings and transformation plan is in the process of development and will be monitored by the Expenditure Management Group (EMG). We have re-raised the improvement recommendation made last year. Further details can be found on the following pages of our report.	A

G

No significant weaknesses or improvement recommendations.

A

No significant weaknesses, improvement recommendations made.

R

Significant weaknesses in arrangements identified and key recommendation(s) made.

Financial sustainability – commentary on arrangements (continued)

We considered how the Authority:	Commentary on arrangements:	Rating
plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities	The Authority's 2025/26 budget and MTFP are aligned to the risks and priorities set out in the Community Risk Management Plan (CRMP) 2024-2028 and the Commissioner's Police, Fire and Crime Plan 2025-2029. The Executive Board Fire reviewed the budget timeline in August 2024, confirming that corporate strategies inform the MTFP and Capital Programme. Now in its third-year post-disaggregation from the County Council, the Authority has submitted benchmarking data for 2023/24 and 2024/25, enabling year-on-year budget analysis and comparison with similar organisations.	G
ensures 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	The 2025/26 budget and MTFP take into account strategies, which have a potential impact on the use of resources by the Authority, including alignment with the CRMP 2024-2028. The Authority has drafted a Workforce Plan and is aligned to the costed establishment in the MTFP. The Capital Investment Strategy (CIS), approved in February 2025, outlines annual Estates and Fleet requirements across the MTFP period. Net zero and climate change costs are embedded within both the Fleet & Assets Strategy and the Estates Strategy.	G
identifies and manages risk to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions in underlying plans	Risks to financial resilience are reported through quarterly monitoring to the Police, Fire and Crime Panel, and internally to the Service Leadership Team and Executive Board – Fire. These reports highlight pressures such as forecast overspends, pay awards, and emerging operational demand. The Authority's 2025/26 budget and MTFP incorporate robust sensitivity analysis, scenario planning, and a risk assessment matrix to test key assumptions and evaluate the impact of changes in income, expenditure, or service demand.	G

G

No significant weaknesses or improvement recommendations.

A

No significant weaknesses, improvement recommendations made.

R

Significant weaknesses in arrangements identified and key recommendation(s) made.

Financial sustainability

Area for Improvement: savings and transformation programme

Key Finding: The Authority does not have a formal savings and transformation programme.

Evidence: We made a recommendation in our 2023/24 Auditor's Annual Report around the Authority developing a Savings and Transformation Programme. During 2024/25, we established that savings were monitored through the Expenditure Management Group (EMG), which met monthly and included savings and efficiencies as a standing agenda item. However, the EMG focused solely on identifying further efficiencies and operated without a formalised plan.

The MTFP requires £1.134m annual budget reductions and £250k (around 0.8% of total net revenue expenditure) in recurrent savings from 2026/27 to 2029/30 to restore the General Fund to a prudent level by the end of the MTFP period. No new savings are planned for 2025/26 beyond those already embedded in the budget. We note, the EMG has begun engaging with budget holders to identify achievable savings, with outputs expected to inform the October 2025 budget cycle.

Impact: The absence of a formal savings and transformation programme limits the Authority's ability to strategically plan and deliver sustainable financial efficiencies. This may hinder its capacity to meet future financial challenges and achieve the savings required under the MTFP, especially as the Authority disaggregates from SLAs with the unitary authorities.

Improvement Recommendation 1

The Authority should develop a savings and transformation programme and ensure it is monitored by the Expenditure Management Group and reported to the Police Fire and Crime Panel quarterly.



Governance – commentary on arrangements

We considered how the Authority:	Commentary on arrangements:	Rating
monitors and assesses risk and how the Authority gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud	<p>The Authority has established arrangements to identify and manage risk, supported by its Risk Management Framework and the OPFCC Risk Management Strategy 2023 - 2026. A Corporate Risk Register (CRR) is maintained outlining strategic risks to the Authority and is reviewed quarterly by the Senior Leadership Team and the PFCC via Executive Board – Fire. The OPFCC maintains a Strategic Risk Register, outlining strategic risks to the PFCC, monitored by the Executive Board. Both registers are submitted to the Joint Audit Committee (JAC) twice annually for oversight.</p> <p>The Head of Internal Audit provided a “Reasonable” opinion on the framework of governance, risk management and control in its overall adequacy and effectiveness for 2024/25. Reporting also provides an update on the status of actions arising from recommendations made in internal audit reports. The Authority has an Anti-fraud and Corruption Strategy along with a Whistleblowing Policy in place and an annual review of effectiveness of anti-fraud and corruption arrangements is completed. Reporting to JAC in June 2025 confirmed there had been no fraud or allegations, concluding that systems in place were operating effectively.</p>	G
approaches and carries out its annual budget setting process	<p>The Authority has a budget setting process in place which includes internal and external consultation. The Executive Board - Fire reviewed the budget setting timeline in August 2024. The PFCC launched a public consultation via an online survey which closed at the end of January 2025. The 2025/26 Budget and MTFP were taken to the PFCC in January 2025 for scrutiny and formally approved by the PFCC at the February 2025 Public Accountability Conference (PAC). Budget holders follow a monthly reporting timetable issued by Finance, ensuring timely and transparent financial oversight.</p>	G

G

No significant weaknesses or improvement recommendations.

A

No significant weaknesses, improvement recommendations made.

R

Significant weaknesses in arrangements identified and key recommendation(s) made.

Governance – commentary on arrangements (continued)

We considered how the Authority:	Commentary on arrangements:	Rating
ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information; supports its statutory financial reporting; and ensures corrective action is taken where needed, including in relation to significant partnerships	The Authority reported on its financial performance quarterly to the SLT and Executive Board – Fire, providing clear explanations of significant variances and key issues on the revenue and capital budgets. Summary updates were also presented to the Police Fire and Crime Panel each quarter. Treasury management reporting was carried out quarterly to SLT, Executive Board – Fire and JAC covering cash flow balances, investment forecasts, compliance with treasury and borrowing strategies, and key prudential indicators. The Annual Governance Statement and Draft Statement of Accounts for 2024/25 were produced on time and presented to SLT, Executive Board – Fire, and JAC. To support financial resilience, the Authority reviewed its finance team capacity in 2024/25 and approved a new permanent post, with recruitment planned by October 2025.	G
ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency, including from audit committee	The OPFCC and Authority has arrangements in place to ensure that appropriate and properly informed decisions are made; documented within the Joint Corporate Governance Framework and detailed within the Decision-Making Policy. Executive Board, JAC and Police, Fire and Crime Panel receive clear, well-structured reports enabling effective discussion, scrutiny and challenge. Key decisions made by the OPFCC are published online in accordance with requirements of the Police Reform and Social Responsibility Act 2011. The JAC met four times in 2024/25 and demonstrated effective oversight in line with CIPFA guidance. Its terms of reference were last reviewed in February 2025, and minutes show evidence of appropriate challenge. Attendance was consistent, with no concerns over turnover. Governance collaboration has improved through shared roles and the creation of the Executive Board Working Together in January 2025.	G

G

No significant weaknesses or improvement recommendations.

A

No significant weaknesses, improvement recommendations made.

R

Significant weaknesses in arrangements identified and key recommendation(s) made.

Governance – commentary on arrangements (continued)

We considered how the Authority:	Commentary on arrangements:	Rating
monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of staff and board member behaviour	<p>The OPFCC and Authority have clearly defined the key officers’ roles, supported by Codes of Conduct and policies and procedures to ensure compliance with legal and regulatory compliance. The Joint Corporate Governance Framework reviewed in November 2024 outlines governance across the PFCC, Fire Authority, and Chief Constable. Registers of interests and gifts/hospitalities are maintained, and all Authority officers follow the Core Code of Ethics for Fire and Rescue Services. Ethical standards are further promoted by the Community Scrutiny Panel, which meets quarterly and reports annually on complaints, misconduct, and grievances. Whistleblowing arrangements were reviewed in July 2024, with no fraud or misconduct reported in 2024/25, providing assurance of effective controls.</p> <p>The Authority’s Sustainable Procurement Strategy (2024–2026), approved in May 2024, outlines CFRS’s approach to achieving value for money and supporting sustainable development. Following the April 2023 governance transfer, a joint procurement arrangement with Cumbria Constabulary began in June 2025, with the Constabulary’s commercial team now leading procurement for the Service. New Contract Procedure Rules and a joint Procurement Strategy are being developed to reflect the Procurement Act.</p> <p>In response to a key recommendation raised in 2023/24, the Authority has made significant progress in addressing the previously identified significant weakness in IT security and disaster recovery and we have concluded to close the key recommendation. However, there are risks associated with implementing the joint DDaT function with Cumbria Constabulary by April 2027. We have therefore raised an improvement recommendation in this area.</p>	A

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Governance (continued)

Area for Improvement: Cyber security and disaster recovery arrangements

Key Finding: The Authority has made notable progress in strengthening its cyber security and disaster recovery arrangements. However, risks remain in delivering the planned transition to a joint Digital Data and Technology (DDaT) function with Cumbria Constabulary by April 2027.

Evidence: In 2023/24, we identified a significant weakness in the Authority's cyber security and disaster recovery arrangements, which are managed under a Service Level Agreement (SLA) with Cumberland Council. This was based on an IT Health Check conducted by NCC Group in May 2023, which raised 87 recommendations – 22 of which were high risk, including seven compromise risks. The Authority's risk register has included a risk around cyber security (through its ICT provider) since the NCC report was issued, we note it still has the maximum risk score of 25 as at July 2025.

We confirmed the Authority has made improvements in its cyber security arrangements and reported no data breaches or cyber incidents in 2024/25. A strategic lead for DDaT and a new business continuity lead have been appointed. A draft DDaT Disaster Recovery Plan submitted in July 2025 is being aligned to ISO 22301 and expected to be approved by the Executive Board – Fire by October 2025. The Authority has actively managed the SLA with Cumberland Council, participated in monthly Information Security meetings, and established a DDaT Board that meets every 4–6 weeks.

In April 2025, the Executive Board – Fire reviewed the ICT SLA and approved a phased ICT disaggregation programme. The programme aims to transition to a shared DDaT function with Cumbria Constabulary by April 2027 with the establishment of a Programme Board. A new risk has been identified with a score of 20 highlighting concerns regarding programme management capacity. This reflects the Authority's ability to deliver complex, interdependent projects with limited resources and expertise. We acknowledge the work the Authority has made to date to address the significant weakness and therefore conclude that the key recommendation is removed. We have raised an improvement recommendation to ensure adequate arrangements are fully developed.

Impact: There is a risk that the Authority may not fully implement the shared DDaT function with the Constabulary by April 2027 leading to potential cyber security incidents.

Governance (continued)

Improvement Recommendation 2

The Authority should ensure it has appropriate arrangements in place throughout the transition of its DDaT function into a shared arrangement with Cumbria Constabulary by 1 April 2027, it should:

- approve the programme delivery plan and ensure the Programme Board has appropriate oversight over progress with escalation routes to Executive Board Working Together;
- ensure that the Programme Board overseeing the shared DDaT function includes capacity monitoring as a standing agenda item;
- continue to monitor the Cumberland Council SLA to ensure cyber security risks are minimised and review its systems and stop using those which present a high-risk threat to the Service's ICT security; and
- develop a Data Quality Policy.



Improving economy, efficiency and effectiveness – commentary on arrangements

We considered how the Authority:	Commentary on arrangements:	Rating
uses financial and performance information to assess performance to identify areas for improvement	The Authority has an established Performance Management Framework aligned with its Community Risk Management Plan (CRMP), which defines how performance is managed and used to drive change and improvement across the Service. Service KPIs are developed in line with the priorities set out in the Fire and Rescue National Framework for England and the reporting requirements of HMICFRS. These KPIs are reviewed by the SLT, which is responsible for setting annual performance targets. Performance monitoring reports are provided monthly to Executive Board - Fire and quarterly to PAC. These reports incorporate some benchmarking to the latest regional or national data, but as the Authority's financial position has improved, the Commissioner has asked for more comparative information to come forward in performance meetings. We have provided some further insights around performance monitoring, shown on page 27 of our report.	G
evaluates the services it provides to assess performance and identify areas for improvement	In July 2025, HMICFRS published its third assessment of the Authority's effectiveness and efficiency, noting improvements made since the 2022 inspection. Following the 2022 inspection, the Authority prepared an action plan detailing how Areas for Improvement (AFI) were being actioned, which is published and kept up to date on the PFCC's website. Progress on HMICFRS action plans is monitored by Executive Board – Fire with individual action summary sheets maintained for every AFI raised which includes key information such as the assigned project lead, current status, a summary of the issue, actions taken to date, outcomes achieved, planned future actions, supporting documentation, and lessons learned, ensuring transparency. In the latest inspection, we note that five areas were rated as good but six were rated as “requires improvement”. We have not raised an improvement recommendation in this area as a plan is currently being drafted in response to it, but this was not available at the time of our review. Further details are shown on page 24.	A
G No significant weaknesses or improvement recommendations. A No significant weaknesses, improvement recommendations made. R Significant weaknesses in arrangements identified and key recommendation(s) made.		

Improving economy, efficiency and effectiveness – commentary on arrangements (continued)

We considered how the Authority:	Commentary on arrangements:	Rating
ensure they deliver their role within significant partnerships and engages with stakeholders they have identified, in order to assess whether they are meeting their objectives	The Authority actively engages with a range of regional and local partners, including NW Fire Control Ltd, which manages 999 emergency calls and mobilises resources across four Fire and Rescue Services. Partnership arrangements are reviewed through the Executive Board – Fire, ensuring oversight and alignment with strategic priorities. In 2024/25, the Commissioner conducted a six-week public consultation on the proposed priorities for the Cumbria Police Fire and Crime Plan (CPFCP) 2025–2029, receiving 1,290 responses. Following this, the Authority reviewed and aligned its CRMP 2024–2028 to the CPFCP. This alignment led to the establishment of the Executive Board Working Together, which drives strategic and operational collaboration between Fire and Policing. While collaboration is strong, the HMICFRS inspection identified a gap in partnership oversight. We have raised an improvement opportunity to develop a partnership register, supporting better oversight and alignment with strategic goals.	A
commissions or procures services, assessing whether it is realising the expected benefits	A formal joint procurement arrangement with Cumbria Constabulary was established on 1st June 2025. The Head of Commercial Service is currently reviewing the Contract Procedure Rules and Procurement Strategy to reflect this collaboration and to ensure compliance with the regulation of the Procurement Act 2023. Responsibility for contract management has now transitioned to the Constabulary’s Procurement Team. These arrangements will be followed up as part of our review next year. The Authority continues to monitor Service Level Agreements (SLAs) with Unitary Councils via the Executive Board – Fire.	G

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Improving economy, efficiency and effectiveness (continued)

Commentary: HMICFRS Report

In the 2023-2025 report, HM Inspector reports their satisfaction on some aspects of the performance of Cumbria Fire and Rescue Service in keeping people safe and secure from fire and other risks. The report notes good progress against several areas for improvement identified in the last inspection. For example, consulting the local community to build a comprehensive profile of risk, and putting in place an effective process to adopt national operational guidance. But there are areas reported where the service needs to improve. In particular, it needs to upgrade its IT provision to improve efficiency, productivity and oversight, strengthen its evaluation of prevention work and improve its monitoring of staff working hours.

Their judgements are summarised in the table below:

Outstanding	Good	Adequate	Requires improvement	Inadequate
	Understanding fire and risk		Preventing fire and risk	
	Public safety through fire regulation		Best use of resources	
	Responding to fires and emergencies		Promoting values and culture	
	Responding to major incidents		Right people, right skills	
	Future affordability		Promoting fairness and diversity	
			Managing performance and developing leaders	



His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) independently assesses the effectiveness and efficiency of police forces and fire and rescue services in the public interest.

They:

- Inspect and monitor the 43 territorial police forces in England and Wales reporting on their effectiveness, efficiency and legitimacy via PEEL assessments
- Work with other inspectorates within criminal justice and more broadly to address problems involving more than one agency. For example, the programme of police custody inspections with the Care Quality Commission (CQC)
- Assess and report on the efficiency, effectiveness and people of the 44 fire and rescue services in England.

External Auditors consider the outcome of PEEL assessments when performing our VFM work. Particularly in assessing Police Bodies' arrangements to assess performance and identify areas for improvement in outcomes.

Improving economy, efficiency and effectiveness

Area for Improvement: Partnership working

Key Finding: The Authority does not currently maintain a Partnership Register, which limits its ability to fully monitor, evaluate, and realise the benefits of its formal and informal collaborations. This gap was highlighted by HMICFRS, which recommended improved oversight of partnership activities to ensure strategic alignment and value delivery.

Evidence: The Authority engages in both formal and informal partnerships with regional and local organisations, including Cumbria Constabulary and other fire services. It leads the Cumbria Water Safety Forum and the Cumbria Road Safety Partnership, coordinating multi-agency efforts to reduce fatalities and injuries through data-driven campaigns, enforcement, education, and engineering

Impact: A register of all partnerships, would help the Authority maintain transparency, manage risks, track obligations, ensure all partnerships align with strategic goals, and ensure all potential benefits are being realised. It would also improve coordination and enable better decision-making by providing a clear overview of all external relationships, both formal and informal.

Improvement Recommendation 3

The Authority should develop and maintain a comprehensive Partnership Register to improve transparency, coordination, and oversight of all formal and informal partnerships. This will help ensure strategic alignment, manage risks, and maximise partnership benefits.



Grant Thornton insights – learning from others

The Authority has the arrangements we would expect to see in respect of performance monitoring, but could challenge itself to go further, based on the best arrangements we see across the sector



What the Authority is already doing

- The Authority presents detailed performance reports to the Public Accountability Conference, which allows the Commissioner to scrutinise the Fire & Rescue Service's performance in an open and transparent environment.
- These reports include 22 non-financial KPIs detailing 4 thematic: Response, Protection, Prevention, and Service Absence. KPIs are aligned to the priorities of the Fire and National Framework for England and HMICFRS reporting requirements.



What others do well

- Other authorities present performance reports along with financial monitoring reports.
- Financial data provides essential context that helps explain why certain performance outcomes were achieved or missed. Thus, providing a more holistic view of an Authority's effectiveness and resource utilisation.



The Authority could consider

- Including financial information along with performance reports to the Public Accountability Conference.

05 Summary of Value for Money Recommendations raised in 2024/25

Improvement recommendations raised in 2024/25

	Recommendation	Relates to	Management Actions
IR1	The Authority should develop a savings and transformation programme and ensure it is monitored by the Expenditure Management Group and reported to the Police Fire and Crime Panel quarterly.	Financial Sustainability (page 17)	<p>Actions: A detailed savings and efficiency plan will be developed as part of the budget process for 2026/27. It is intended that progress in respect of Efficiencies and savings will be included in the quarterly monitoring report that goes to SLT, EB Fire and is summarised to Police Fire and Crime Panel.</p> <p>Responsible Officer: Steven Tickner</p> <p>Due Date: Starting with Quarterly reporting for Q2 2025-26</p>

Improvement recommendations raised in 2024/25 (continued)

Recommendation	Relates to	Management Actions
<p data-bbox="198 425 958 571">The Authority should ensure it has appropriate arrangements in place throughout the transition of its DDaT function into a shared arrangement with Cumbria Constabulary by 1 April 2027, it should:</p> <ul data-bbox="198 592 958 1102" style="list-style-type: none"> <li data-bbox="198 592 958 735">• Approve the programme delivery plan and ensure the Programme Board has appropriate oversight over progress with escalation routes to Executive Board Working Together. <li data-bbox="198 749 958 863">• Ensure that the Programme Board overseeing the shared DDaT function includes capacity monitoring as a standing agenda item. <li data-bbox="198 878 958 1063">• Continue to monitor the Cumberland Council SLA to ensure cyber security risks are minimised and review its systems and stop using those which present a high-risk threat to the Service's ICT security. <li data-bbox="198 1071 958 1102">• Develop a Data Quality Policy. 	<p data-bbox="978 721 1166 806">Governance (pages 21-22)</p>	<p data-bbox="1192 506 2425 921">Actions: Chief Finance Officer and Chief Fire Officer attends the Working Together Exec Board and has been involved in the DDaT discussions and gaining agreement of the direction of travel. The Programme Board is being set up by a Senior Project Manager at Police which will include appropriate membership from Police and Fire and their project management workflows have robust governance processes. Delivery of the programme will be monitored through the appropriate Fire and PFCC governance processes. There are regular discussions with Cumberland Council in respect of the SLA and whilst the risk score is high, this was predominantly on systems that Fire no longer actively use and therefore the Service score will be reviewed and reduced if considered appropriate. It will also be necessary to maintain active dialogue through the transition process and it may require some attendance at meetings by Cumberland ICT staff.</p> <p data-bbox="1192 935 1630 963">Responsible Officer: Ben Ryder</p> <p data-bbox="1192 992 1974 1021">Due Date: - In line with project timeline - 31 March 2027</p>

Improvement recommendations raised in 2024/25 (continued)

	Recommendation	Relates to	Management Actions
IR3	The Authority should develop and maintain a comprehensive Partnership Register to o improve transparency, coordination, and oversight of all formal and informal partnerships. This will help ensure strategic alignment, manage risks, and maximise partnership benefits.	Improvement economy, efficiency and effectiveness (page 26)	<p>Actions: Recommendation is acknowledged, and a Register will be created and maintained</p> <p>Responsible Officer: Ben Ryder</p> <p>Due Date: 1 January 2026</p>

06 Follow up of previous Key recommendations

Follow up of 2023/24 Key recommendations

	Prior Recommendation	Raised	Progress	Current status	Further action
KR1	The Authority should develop a Corporate IT Disaster Recovery Plan that should be documented and approved by SLT. This should include a single list of critically ranked applications. This will ensure there is a clear plan and prioritisation of systems to restore should the need arise. The Authority should test this plan in a practical exercise and refine it if needed. The Authority should also manage the SLA with Cumberland Council to ensure cyber security risks are minimised and review its systems and stop using those which present a high-risk threat to the Service's ICT security.	2023/24	The Authority has made improvements in its cyber security arrangements and reported no data breaches or cyber incidents in 2024/25. However, there is a risk that the Authority may not fully implement the shared DDaT function with the Constabulary by April 2027 leading to potential cyber security incidents. We have raised an improvement recommendation set out on page 21.	Replaced with Improvement Recommendation	Yes

07 Appendices

Appendix A: Responsibilities of the Authority

Public bodies spending taxpayers' money are accountable for their stewardship of the resources entrusted to them. They should account properly for their use of resources and manage themselves well so that the public can be confident.

Financial statements are the main way in which local public bodies account for how they use their resources. Local public bodies are required to prepare and publish financial statements setting out their financial performance for the year. To do this, bodies need to maintain proper accounting records and ensure they have effective systems of internal control.

All local public bodies are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. Local public bodies report on their arrangements, and the effectiveness with which the arrangements are operating, as part of their annual governance statement.

The Chief Financial Officer (or equivalent) is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Chief Financial Officer (or equivalent) determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Chief Financial Officer (or equivalent) is required to prepare the financial statements in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom. In preparing the financial statements, the Chief Financial Officer (or equivalent) is responsible for assessing the Authority's ability to continue as a going concern and use the going concern basis of accounting unless there is an intention by government that the services provided by the Authority will no longer be provided.

The Authority is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.



Appendix B: Value for Money Auditor responsibilities

Our work is risk-based and focused on providing a commentary assessment of the Authority’s Value for Money arrangements

Phase 1 – Planning and initial risk assessment


As part of our planning, we assess our knowledge of the Authority’s arrangements and whether we consider there are any indications of risks of significant weakness. This is done against each of the reporting criteria and continues throughout the reporting period.

Phase 2 – Additional risk-based procedures and evaluation

Where we identify risks of significant weakness in arrangements, we will undertake further work to understand whether there are significant weaknesses. We use auditor’s professional judgement in assessing whether there is a significant weakness in arrangements and ensure that we consider any further guidance issued by the NAO.

Phase 3 – Reporting our commentary and recommendations

The Code requires us to provide a commentary on your arrangements which is detailed within this report. Where we identify weaknesses in arrangements we raise recommendations.

**A range of different recommendations can be raised by the auditors as follows:**

Statutory recommendations – recommendations to the Authority under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014.

Key recommendations – the actions which should be taken by the Authority where significant weaknesses are identified within arrangements.

Improvement recommendations – actions which are not a result of us identifying significant weaknesses in the Authority’s arrangements, but which if not addressed could increase the risk of a significant weakness in the future.

Information that informs our ongoing risk assessment

Cumulative knowledge of arrangements from the prior year	Key performance and risk management information reported to Senior Officers and the Authority
Interviews and discussions with key stakeholders	External review such as by CIPFA
Progress with implementing recommendations	Regulatory inspections such as from HMICFRS
Findings from our opinion audit	Annual Governance Statement including the Head of Internal Audit annual opinion

Appendix C: Follow up of 2023/24 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR1	The Authority may wish to consider developing a contingency budget to fund any unforeseen expenditure to reduce pressure on its limited reserves.	2023/24	When the 2025-26 MTFP was drafted and approved there were still in year pressures, so it was not possible to include a contingency budget. It is something the Authority will continue to consider in future years whilst we also aim to increase the level of CFRS reserves. The assessment of a prudent level of minimum reserves includes a £1m assessment for one off emergencies alongside other potential risks. This £1m can be classed as a contingency.	Implemented	No
IR2	The Services could consider provision for climate change and net zero costs especially fleet and estates in its MTFP.	2023/24	Climate Change risk will be captured in the CRMP process along with other risks. Environmental Impact and Sustainability is considered when going through procurement processes. Key strategic documents around fleet and estates make reference to climate change opportunities.	Implemented	No
IR3	The Authority should develop a savings and transformation programme and ensure it is monitored quarterly and reported to the Police, Fire and Crime Panel.	2023/24	The Authority is in the process of developing a formal savings plan which will be monitored by the Expenditure Management Group (EMG). See page 17.	Partially implemented	Yes, improvement recommendation retained

Appendix C: Follow up of 2023/24 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR4	The Authority may wish to develop its approach to cost benchmarking.	2023/24	<p>As a relatively new stand-alone organisation the Authority will continue to submit benchmarking data (2024-25 will be completed soon). This will allow the Authority to review budget development year on year and compare to organisations with a similar profile</p> <p>The Authority will be assessing the 2023/24 data that has recently been released to do some basic comparisons, however, although benchmarking can be useful, local considerations and priorities can often mean some areas are outliers for a legitimate reason.</p>	Implemented	No
IR5	The Authority needs to complete its workforce strategy and ensure it is aligned to the costed establishment in the MTFP.	2023/24	The workforce plan is in development under the oversight of the Area Manager who has responsibility for People and Talent, and this is due to come back to SLT in September.	Implemented	No
IR6	The Authority needs to ensure the Annual Governance Statement is developed by those charged with governance in a timely way and presented to Joint Audit Committee.	2023/24	The Head of Safety and Assurance has prepared the AGS for 2024/25 and this was presented to SLT and EB-Fire as well as JAC prior to its publication alongside the Draft Statement of Accounts on 30 June 2025.	Implemented	No

Appendix C: Follow up of 2023/24 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR7	The Authority could improve its financial reporting to the Police, Fire and Crime Panel by including a break down by service, ensuring the quarterly forecast outturn shows the best, worst and most likely outturn position and including savings monitoring and relevant non-financial information such as activity and workforce data.	2023/24	Financial budget monitoring reports taken to the PFCP are just high-level updates and more detailed reports are presented at SLT and Executive Board – Fire.	Implemented	No
IR8	The Authority needs to ensure that arrangements are in place to produce timely financial statements in line with national deadlines, including preparation of supporting working papers to enable completion of the subsequent audit ahead of the backstop date for 2024-25.	2023/24	Draft Accounts were published on 30 June 2025, this was achieved through creating a process based on the output from the new finance, which will be a process that will only speed up over time as the system is further developed and knowledge amongst the finance team grows.	Implemented	No

Appendix C: Follow up of 2023/24 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR9	The Authority needs to ensure it has sufficient capacity in its finance team.	2023/24	<p>A further review ahead of the fixed term contract coming to an end has resulted in an additional resource being approved to replace the fixed term post at a more process/transactional level</p> <p>The new post will be advertised before the end of July with the target start date of Sept/Oct 2025. The success of this new post will be monitored closely and should allow further handover of detailed tasks from the S.151 Officer to other team members (especially around accounts preparation and budget preparation).</p>	Implemented	No
IR10	The Authority needs to develop a corporate gifts and hospitality register.	2023/24	<p>Gifts and Hospitality Register and Contacts registers were made accessible to all and the need to complete these (backdated to Jan 2025) was publicised in the CFRS Update in April – periodic reminders will be sent to remind all officers and staff of the corporate Governance requirements</p>	Implemented	No

Appendix C: Follow up of 2023/24 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR11	The Authority needs to improve its procurement and contract management arrangements by updating the Procurement Strategy to reflect the Act implementation; developing and maintaining an updated contracts register; and agreeing a contracts pipeline.	2023/24	The Constabulary's commercial and procurement team has taken over the responsibility of contract management from the Authority. A formal joint procurement arrangement with Constabulary was put in place since 1st June. We have therefore closed this recommendation and will review arrangements as part of our 2025/26 work.	Closed	No
IR12	The Authority should continue to improve the estate assets by: delivering its action plan, reviewing estate governance to include fire and developing a long-term planned approach to estate management ensuring compliance with health and safety legalisation.	2023/24	The Joint Estates team has now been implemented across the full CFRS and Police/OPFCC estate which has brought about a consistency of approach and governance. This is already improving the level of compliance and transparency of process.	Implemented	No



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